

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 Special Meeting of the Board of Trustees Bayside/Martin Luther King Jr. Academy 200 Phillips Drive, Marin City, CA 94965

### Thursday, September 12, 2013

- 6:00 p.m. Open Session Bayside/Martin Luther King Jr. Academy Library
- I. OPEN SESSION Call to Order
- 1. PLEDGE OF ALLEGIANCE

### 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. 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. BP 9323.

The Governing Board is prohibited from taking any action on any item raised in this section unless the item is specifically agendized. 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.

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

### 4. FINANCIAL & BUSINESS

- **4.01** Approval of Resolution 694: 2012-13 GANN Limit and 2012-2013 Unaudited Actuals
- 4.02 Approval of Willow Creek Academy's 2012-2013 Unaudited Actuals

Motion\_\_\_\_\_Second\_\_\_\_Vote\_\_\_\_\_

### 5. FUTURE PLANNING/ACTION ITEMS

### 6. FUTURE MEETING

The next Regular Meeting of the Board of Trustees will be on Thursday, September 26th, 2013, in the Bayside/Martin Luther King School Conference Room at 5:30 p.m. for Closed Session, and in the at 6:00 p.m. for Open Session Bayside/Martin Luther King School Library.

### 7. ADJOURNMENT

Motion\_\_\_\_\_Second\_\_\_\_Vote\_\_\_\_\_

Signed:

Signed:

Steve Van Zant Secretary, Governing Board

Clerk, Governing Board

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, disabilityrelated 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 Office of the Superintendent

Date:	September 12, 2013
To:	Board of Trustees
From:	Steve Van Zant Superintendent and Paula Rigney, CBO/Business Manager
Re:	Action: District 2012-2013 Unaudited Actuals and GANN Limit Resolution

### **Background**

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

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

### <u>Analysis</u>

Staff has completed the process of closing the accounts for the 2012-2013 fiscal year and preparing the required materials for submittal to the Marin County Office of Education using the SACS software as required by the State of California. This report is due to the Marin County Office of Education (MCOE) by September 15<sup>th</sup> each year.

Included in the Unaudited Actuals is the "Gann" Limit calculation report. Government Code requires the Board of Trustees to identify the estimated appropriations limit for the district for the current fiscal year and the actual appropriations limit for the district for the preceding fiscal year. The resolution must be adopted whether there is an increase in the Gann Limit. The attached GANN report reflects no increase in the limit is required.

### **Financial Impact**

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

### Legal Implications

Board approval of the Unaudited Actuals Report is required by the State and adoption of the GANN Limit Resolution.

### **Recommendation**

This item is brought before the board for approval of the 2012-13 Unaudited Actuals with the adoption of Resolution #694, Adoption of the Gann Limit.

Backup attached: Yes X No

## SAUSALITO MARIN CITY SCHOOL DISTRICT

200 Phillips Drive, Sausalito/Marin City CA 94965

(415) 332-3190

www.smcsd.org

# 2012-2013 UNAUDITED ACTUALS September 12, 2013

### GANN LIMIT RESOLUTION

### SUMMARY OF UNAUDITED ACTUALS DATA SUBMISSION

### DISTRICT CERTIFICATION OF BUDGET APTION FOR THE FISCAL YEAR 2012-2013

### TABLE OF CONTENTS

### SAUSALITO MARIN CITY SCHOOL DISTRICT

### **RESOLUTION FOR ADOPTING THE "GANN" LIMIT**

(Normal, no increase to Limit pursuant to G.C. 7902.1 [nothing on line D10 {COE line D15}])

### RESOLUTION #694 2013-2014

- WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,
- WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,
- WHEREAS, the District must establish a revised Gann limit for the 2012-13 fiscal year and a projected Gann Limit for the 2013-14 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;
- NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2012-13 and 2013-14 fiscal years are made in accord with applicable constitutional and statutory law;
- AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2012-13 and 2013-14 fiscal years do not exceed the limitations imposed by Proposition 4;
- AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this district.

Clerk of the Board

Date

#### Unaudited Actuals FINANCIAL REPORTS 2012-13 Unaudited Actuals Summary of Unaudited Actual Data Submission

21 65474 0000000 Form CA

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	38.22%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
CORR	Total Cost for Adults in Correctional Facilities	
	If the amount received for this program exceeds actual costs, the next apportionment	
	is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your appropriations limit. The Department of	
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$4,787,413.62
	Appropriations Subject to Limit	\$4,189,921.21
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	QT, 100,021.21
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	13.14%
	Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	
NCMOE	No Obild Loft Dakind (NOLD) Maintenance of Effort (MOE) Determination	
INCIMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	\$101,832.14
	Approved Transportation Expense - SD/OI	\$0.00
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is	
	subject to reduction (EC 41851.5[c]).	
ll		

Unaudited Actuals FINANCIAL REPORTS 2012-13 Unaudited Actuals School District Certification

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2012-13 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby ap the school district pursuant to Education Code Section	proved and filed by the governing board of
Signed Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting: Sep 12, 2013
To the Superintendent of Public Instruction:	
2012-13 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to	
Signed	Date:
County Superintendent/Designee	
(Original signature required)	
For additional information on the unaudited actual re	ports, please contact:
For County Office of Education:	For School District:
Kate Lane	Paula Rigney
Name	Name
Director of External Business Services	CBO
Title 415-495-5822	Title 415-332-3190
Telephone	Telephone
klane@marin.k12.ca.us	prigney@smcsd.org
E-mail Address	E-mail Address
SELECTION OF BUDGET ADOPTION CYCLE:	
Pursuant to Education Code Section 42127(i), this se adoption cycle for the 2014-15 budget year:	chool district elects to use the following budget

(<u>S</u>) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

### Unaudited Actuals TABLE OF CONTENTS

94.99 1	G = General Ledger Data; S = Supplemental Data	Data Supp	lied For:
- orm	Description	2012-13	2013-14
<i>Geee</i> 2		Unaudited	Budget
		Actuals	
1	General Fund/County School Service Fund	GS	GS
19	Charter Schools Special Revenue Fund		
0	Special Education Pass-Through Fund		
1	Adult Education Fund		
2	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
4	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 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
<u>+0</u> 49	Capital Project Fund for Blended Component Units	G	G
<del>13</del> 51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
<u>52</u> 53	Tax Override Fund		
56 56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66 66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
	Lottery Report	GS	

### Unaudited Actuals TABLE OF CONTENTS

	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2012-13 Unaudited Actuals	lied For: 2013-14 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
RL	Revenue Limit Summary	S	S
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

# 2012-2013 UNAUDITED ACTUALS GENERAL FUND FORM 01

# GENERAL FUND UNRESTRICTED AND RESTRICTED SUMMARY OF REVENUES, EXPENDITURES

Sausalito Marin City Elementary Marin County		Unrestri	audited Actuals Seneral Fund cted and Restricted aditures by Object				21 654	74 0000000 Form 01
		2012	-13 Unaudited Actua	ls		2013-14 Budget		
Description Resou	Object rce Codes 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								
A. REVENCES			sul, more set					
1) Revenue Limit Sources	8010-8099	3,586,309.44	33,124.81	3,619,434.25	3,176,605.00	20,422.00	3,197,027.00	-11.7%
2) Federal Revenue	8100-8299	17,427.89	313,706.00	331,133.89	14,187.00	312,169.00	326,356.00	-1.4%
3) Other State Revenue	8300-8599	559,500.39	344,033.58	903,533.97	562,720.00	337,624.00	900,344.00	-0.4%
4) Other Local Revenue	8600-8799	299,459,92	864,446.69	1,163,906.61	338,055.00	735,319.00	1,073,374.00	-7.8%
5) TOTAL, REVENUES		4,462,697.64	1,555,311.08	6,018,008.72	4,091,567.00	1,405,534.00	5,497,101.00	-8.7%
B. EXPENDITURES								
			er filment et en			a der tel v año		
1) Certificated Salaries	1000-1999	975,132.67	601,621.11	1,576,753.78	1,062,467.00	564,405.00	1,626,872.00	3.2%
2) Classified Salaries	2000-2999	527,768.47	409,940.53	937,709.00	445,053.00	379,341.00	824,394.00	-12.1%
3) Employee Benefits	3000-3999	450,953.38	290,617.76	741,571.14	453,826.00	272,594.00	726,420.00	-2.0%
4) Books and Supplies	4000-4999	83,448.91	182,745.79	266,194.70	89,769.00	74,168.00	163,935.00	-38,4%
5) Services and Other Operating Expenditures	5000-5999	637,239.96	891,246.71	1,528,486.67	641,915.00	949,360.00	1,591,276.00	4.1%
6) Capital Outlay	6000-6999	0.00	16,170.25	16,170.25	0.00	0.00	0.00	-100.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299 7400-7499	3	220,092.81	486,148.68	469,400.00	266,278.00	735,678.00	51.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(16,930.00)	16,930.00	0.00	(20,517.00)	20,517.00	0.00	0.0%
9) TOTAL, EXPENDITURES		2,923,669.26	2,629,364.96	5,553,034.22	3,141,914.00	2,526,661.00	5,668,575.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,539,028.38	(1,074,053.88)	464,974.50	949,653.00	(1,121,127.00)	(171,474.00)	-136.9%
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-892	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-762	9 239,008.98	0.00	239,008.98	283,600.00	0.00	283,600.00	18.7%
2) Other Sources/Uses a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-769	9 0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	9 (1,017,936.82)	1,017,936.82	0.00	(1,113,021.00)	1,113,021.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES		(1,256,943.80)	1,017,936.82	(239,006.98	(1,396,621.00)	1,113,021.00	(283,600.00	) 18.7%

Sausalito Marin City Elementary Marin County			G Unrestrie	udited Actuals eneral Fund cted and Restricted ditures by Object		21 65474 000000 Form 0:				
			2012	-13 Unaudited Actual	s		2013-14 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	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			282,084.58	(56,117.06)	225,967.52	(446,968.00)	(8,106.00)	(455,074.00)	-301.4%	
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,232,781.23	225,616.02	1,458,397.25	1,514,865.81	169,498.96	1,684,364.77	15.5%	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,232,781.23	225,616.02	1,458,397.25	1,514,865.81	169,498.96	1,684,364.77	15.5%	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,232,781.23	225,616.02	1,458,397.25	1,514,865.81	169,498.96	1,684,364.77	15.5%	
2) Ending Balance, June 30 (E + F1e)			1,514,865.81	169,498.96	1,684,364.77	1,067,897.81	161,392.96	1,229,290.77	-27.0%	
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	169,498.96	169,498.96	0.00	161,392.96	161,392.96	-4.8%	
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									and discover and the	
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	1,513,865.81	0.00	1,513,865,81	1,067,897.81	0.00	1,067,897.81	-29.5%	

Sausalito Marin City Elementary Marin County			G Unrestri	audited Actuals General Fund cted and Restricted Iditures by Object				21 6	5474 000000 Form 0
			2012	-13 Unaudited Actua	ls		2013-14 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	1,385,878.64	119,652.15	1,505,530.79				
1) Fair Value Adjustment to Cash in County Tr	reasury	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	332,203.42	176,671.76	508,875.18				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	120,745.71	0.00	120,745.71				
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			1,839,827.77	296,323.91	2,136,151.68				
H. LIABILITIES									
1) Accounts Payable		9500	324,961.96	126,824.95	451,786.91				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			324,961.96	126,824.95	451,786.91				
L FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,514,865.81	169,498.96	1,684,364.77				

Sausalito Marin City Elementary Narin County			G Unrestri	audited Actuals Seneral Fund cted and Restricted aditures by Object				21 654	174 000000 Form 0
			,	-13 Unaudited Actual	s I		2013-14 Budget		
Description.	Resource Codes	Object Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Codes		(0)			,=,		
Principal Apportionment									
State Aid - Current Year		8011	174,018.00	0.00	174,018.00	161,121.00	0.00	161,121.00	-7.49
Education Protection Account State Aid - Curre		8012	27,468.00	0.00	27,468.00	24,650.00	0.00	24,650.00	-10.37 0.09
Charter Schools General Purpose Entitlement	State Aid	8015 8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years Tax Relief Subventions		0019	0.00	0.00	0.00	0.00		0.00	
Homeowners' Exemptions		8021	31,657.18	0.00	31,857.18	31,632.00	0.00	31,632.00	-0.1
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	0.09
County & District Taxes Secured Roll Taxes		8041	4,595,972.66	0.00	4,595,972.66	4,712,696.00	0.00	4,712,696.00	2.5
Unsecured Roll Taxes		8042	101,260.33	0.00	101,260.33	108,662.00	0.00	108,662.00	7.3
Prior Years' Taxes		8043	4,581.73	0.00	4,581.73	5,905.00	0,00	5,905.00	28.9
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.04
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	122,986.35	0.00	122,986.35	0.00	0.00	0.00	-100.04
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-Revenue Limit									
(50%) Adjustment		8089	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Subtotal, Revenue Limit Sources			5,057,944.25	0.00	5,057,944.25	5,044,666.00	0.00	5,044,666.00	-0.3
Revenue Limit Transfers									
Unrestricted Revenue Limit	2010		(00.404.04)		(00 404 04)	(20,422.00)		(20,422.00)	-38.3
Transfers - Current Year	0000	8091 8091	(33,124.81)	0.00	(33,124.81) 0.00	(20,422.00)	0.00	(20,422.00)	1
Continuation Education ADA Transfer Community Day Schools Transfer	2200 2430	8091		0.00	0.00		0.00	0.00	1
Special Education ADA Transfer	6500	8091		33,124.81	33,124.81		20,422.00	20,422.00	1
All Other Revenue Limit				,		an an fair ann an Annaich ann a' fair an Annaichean ann an Annaichean ann an Annaichean ann an Annaichean ann a			
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	1
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.00	1
Transfers to Charter Schools in Lieu of Proper	ty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	
Property Taxes Transfers		8097	(1,438,510.00)	0.00	(1,438,510.00)	(1,847,639.00)	0.00	(1,847,639.00	1
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	00.0	0.00	1
TOTAL, REVENUE LIMIT SOURCES			3,586,309.44	33,124.81	3,619,434,25	3,176,605.00	20,422.00	3,197,027.00	-11.7
Maintenance and Operations		8110	17,427.89	0.00	17,427.89	14,187.00	0.00	14,187.00	-18.0
Special Education Entitlement		8181	0.00	55,740.00	55,740.00	0.00		74,527.00	1
Special Education Discretionary Grants		8182	0.00	30,247.00	30,247.00	0.00	10,527.00	10,527.00	-65.2
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		199,139.00	199,139.00		199,139.00	199,139.00	0.
NCLB: Title I, Part D, Local Delinquent	3025	8290		0.00	0.00		0.00	0.00	0.0
Programs NCLB: Title II, Part A, Teacher Quality	3025 4035	8290		25,029.00	25,029.00		24,926.00	24,926.00	1
NCLB: Title III, Immigrant Education	-000	0230						and a second	1
Program	4201	8290		400.00	400.00		400.00	400.00	o 0.

### 15 of 228

Sausalito Marin City Elementary Marin County		G Unrestri	audited Actuals Seneral Fund cted and Restricted Iditures by Object		21 65					
		****	2012-13 Unaudited Actuals				2013-14 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	
NCLB: Title III, Limited English Proficient	4203	8290	1.17	2,642.00	2,642.00		2,650.00	2,650.00	0.3%	
(LEP) Student Program	4200	0230		2,042.00	2,042.00		1,000.00	2,000100		
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3011-3020, 3026-	8290		0.00	0.00		0.00	0.00	0.0%	
Other No Child Left Behind	3205, 4036-4126, 5510	8290		509.00	509.00		0.00	0.00	-100.0%	
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			17,427.89	313,706.00	331,133.89	14,187.00	312,169.00	326,356.00	-1.4%	
OTHER STATE REVENUE							se Advision − Cor = Her			
Other State Apportionments				urry (second						
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00	-	0.00	0.00	0.0%	
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%	
ROC/P Entitlement	6055 0000	0044		0.00	0.00		0.00	0.00	0.0%	
Current Year Prìor Years	6355-6360 6355-6360	8311 8319		0.00	0.00		0.00	0.00	0.0%	
Special Education Master Plan	0000-0000	0213		0.00	0,00		0.00	4,44		
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%	
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%	
Home-to-School Transportation	7230	8311		12.00	12.00		455.00	455.00	3691.7%	
Economic Impact Aid	7090-7091	8311		174,417.00	174,417.00		174,428.00	174,428.00	0.0%	
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Class Size Reduction, K-3		8434	49,480.00	0.00	49,480.00	63,617.00	0.00	63,617.00	28.69	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Mandated Costs Reimbursements		8550	36.00	0.00	36.00	0.00	0.00	0.00	-100.0%	
Lottery - Unrestricted and Instructional Materials Tax Relief Subventions		8560	13,466.95	3,413.58	16,880.53	13,086.00	3,238.00	16,324.00	-3.3%	
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	0.05	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	1	
After School Education and Safety (ASES)	6010	8590		139,050.00	139,050.00		124,234.00	124,234.00	-10.7%	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	1	
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	1	
Healthy Start	6240	8590	-	0.00	0.00		0.00	0.00	0,05	
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.01	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0	
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0	
All Other State Revenue	All Other	8590	496,517.44	27,141.00	523,658.44	486,017.00	35,269.00	521,286.00	-0.5	
TOTAL, OTHER STATE REVENUE			559,500.39	344,033.58	903,533.97	562,720.00	337,624.00	900,344.00	-0.4	

ausalito Marin City Elementary arin County			Unrestric	eneral Fund ted and Restricted ditures by Object				21 654	74 00000 Form
		l		13 Unaudited Actua	lsl		2013-14 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
escription	Resource Codes	Codes	(A)	(8)	(C)	(D)	(E)	(F)	C&F
THER 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		0005	0,00	0.00	0.00	0.00	0.00	0.00	0.0
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.05	0.00	5.00	0.0
Penalties and Interest from Delinguent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0,00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0,0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	81,125.00	0.00	81,125.00	82,920.00	0.00	82,920.00	2.
Interest		8660	1,298.36	0.00	1,298.36	2,000.00	0.00	2,000.00	54.
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0,1
Fees and Contracts		0674	0.00	0.00	0.00	0.00	0.00	0.00	0.
Adult Education Fees		8671		0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00				0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00			1
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0
Interagency Services	All Other	8677	24,684.80	0.00	24,684.80	62,597.00	0.00	62,597.00	153.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	108,087.46	0.00	108,087.46	169,157.00	0.00	169,157.00	56.
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues From							44 80 years 44		
Local Sources		8697	0.00	0.00	0,00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	49,539.05	663,074.59	712,613.64	21,381.00	535,233.00	556,614.00	-21.
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In		8781-8783	34,725.25	0.00	34,725.25	0.00	0.00	0.00	-100.
Transfers of Apportionments									
Special Education SELPA Transfers	0500	0704		0.00	0.00		0.00	0.00	0.
From Districts or Charter Schools	6500	8791		0.00	0.00	1		200,086.00	1
From County Offices	6500	8792		201,372.10	201,372.10		200,086.00		1
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0
	6360	8792		0.00	0.00		0.00	0,00	1
From County Offices		8792		0.00	0.00		0.00	0.00	T
From JPAs	6360	0193	<b>—</b>	0.00	0.00	1	0.00	0.00	1
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
From County Offices	All Other	8792	0.00	0.00	0.00		0.00	0.00	0
	All Other	8793	0.00	0.00	0.00		0.00	0.00	
From JPAs	Al Otter		[	0.00			0.00	0.00	
All Other Transfers In from All Others		8799	0.00					1,073,374.00	1
TOTAL, OTHER LOCAL REVENUE			299,459.92	864,446.69	1,163,906.61	338,055.00	735,319.00	1,010,014,00	· / · /

Sausalito Marin City E Marin County	lementary
Marin County	

#### Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

21 65474 0000000 Form 01

		Exper	ditures by Object					
	Ĺ	2012	-13 Unaudited Actu	als		2013-14 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
CERTIFICATED SALARIES							<u>\</u>	
Certificated Teachers' Salaries	1100	804,385.17	269,639.21	1,074,024.38	876,057.00	295,495.00	1,171,552.00	9.1%
Certificated Pupil Support Salaries	1200	0.00	87,218.22	87,218.22	0.00	87,909.00	87,909.00	0.8%
Certificated Supervisors' and Administrators' Salaries	1300	157,000.00	232,523.68	389,523,68	151,410.00	112,001.00	263,411.00	-32.4%
Other Certificated Salaries	1900	13,747.50	12,240.00	25,987.50	35,000.00	69,000.00	104,000.00	300.2%
TOTAL, CERTIFICATED SALARIES		975,132.67	601,621.11	1,576,753.78	1,062,467.00	564,405.00	1,626,872.00	3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	8,639.93	235,853.03	242,492.96	25,790.00	210,453.00	236,243.00	2.6%
Classified Support Salaries	2200	119,685.00	77,597.92	197,282.92	131,453.00	67,431.00	198,884.00	0.8%
Classified Supervisors' and Administrators' Salaries	2300	121,673.24	77,647.04	199,320.28	118,000.00	85,799.00	203,799.00	2.2%
Clerical, Technical and Office Salaries	2400	234,301.15	2,707.95	237,009.10	118,274.00	0.00	118,274.00	-50.1%
Other Classified Salaries	2900	45,469.15	16,134.59	61,603.74	51,536.00	15,658.00	67,194.00	9.1%
TOTAL, CLASSIFIED SALARIES		527,768.47	409,940.53	937,709.00	445,053.00	379,341.00	824,394.00	-12.1%
EMPLOYEE BENEFITS	ourier and the second							
STRS	3101-3102	70,635.16	46,132.16	116,767.32	87,666.00	45,827.00	133,493.00	14.3%
PERS	3201-3202	63,729.47	39,164.21	102,893.68	50,782.00	44,436.00	95,198.00	-7.5%
OASDI/Medicare/Alternative	3301-3302	59,332.93	39,136.79	98,469.72	48,723.00	37,909.00	86,632.00	-12.0%
Health and Welfare Benefits	3401-3402	179,488.17	127,404.94	306,893.11	208,931.00	117,676.00	326,607.00	6.4%
Unemployment Insurance	3501-3502	16,231.47	11,089.30	27,320.77	776.00	489.00	1,265.00	-95.4%
Workers' Compensation	3601-3602	33,549.86	22,515.38	56,065.22	34,994.00	22,057.00	57,051.00	1.8%
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	27,986.32	5,175.00	33,161.32	21,974.00	4,200.00	26,174.00	-21.19
TOTAL, EMPLOYEE BENEFITS		450,953.38	290,617.76	741,571.14	453,826.00	272,594.00	726,420.00	-2.0%
BOOKS AND SUPPLIES	A LEARNING PLACE AND A							
Approved Textbooks and Core Curricula Materials	4100	253.34	3,238.00	3,491.34	10,000.00	3,238.00	13,238.00	279.29
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	52,550.88	164,669.27	217,220.15	44,161.00	68,032.00	112,193.00	-48.49
Noncapitalized Equipment	4400	30,644.69	14,838.52	45,483.21	35,608.00	2,896.00	38,504.00	-15.39
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		83,448.91	182,745.79	266,194.70	89,769.00	74,166.00	163,935.00	-38,49
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	22,232.67	22,232.67	0.00	33,103.00	33,103.00	48.99
Travel and Conferences	5200	6,202.20	47,000.20	53,202.40	6,430.00	12,383.00	18,813.00	-64.69
Dues and Memberships	5300	13,608.93	1,258.00	14,866.93	8,710.00	2,392.00	11,102.00	-25.39
Insurance	5400 - 5450	42,028.00	0.00	42,028.00	42,902.00	0.00	42,902.00	2.19
Operations and Housekeeping Services	5500	113,811.40	0.00	113,811.40	122,000.00	0.00	122,000.00	7.25
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	13,506.16	43,272.79	56,778.95	18,300.00	76,115.00	94,415.00	66.35
Transfers of Direct Costs	5710	0.00	0.00	1		0.00	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	}	0.00	0.00	0.00	1
Professional/Consulting Services and				1				
Operating Expenditures	5800	411,729.52	777,483.05	1,189,212.57	402,039.00	825,367.00	1,227,406.00	3.2
Communications	5900	36,353.75	0.00	36,353.75	41,535.00	0.00	41,535.00	14.3
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		637,239.96	891,246.71	1,528,486.67	641,916.00	949,360.00	1,591,276.00	4.1

Sausalito Marin City Elementary Marin County			G Unrestrie	udited Actuals eneral Fund cted and Restricted ditures by Object				21 654	474 000000 Form 0
		1	2012	-13 Unaudited Actua	ls		2013-14 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									
				2.400 Marca		f yw ar a saw a			
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	16,170.25	16,170.25	0.00	0,00	0.00	-100.0%
Books and Media for New School Libraries		C100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00		0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00		0.00	0.00	0.00	-100.09
TOTAL, CAPITAL OUTLAY			0.00	16,170.25	16,170.25	0.00	0.00	0.00	-100.07
OTHER OUTGO (excluding Transfers of Ind	lirect Costs)					c madericana)	a na se		
Tuition									
Tuition for Instruction Under Interdistrict				0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Tuition, Excess Costs, and/or Deficit Payme Payments to Districts or Charter Schools	nts	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	0.00	181,855.77	181,855.77	0.00	236,002.00	236,002.00	29.89
Payments to JPAs		7143	0.00	28,237.04	28,237.04	0.00	30,276.00	30,276.00	7.29
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	1
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	1
To JPAs		7213	0.00	0,00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of App		7004			0.00		0.00	0.00	0.0
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	1
To County Offices	6500	7222		0.00			0.00	0.00	1
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	246,657.00	10,000.00	256,657.00	450,000.00	0.00	450,000.00	75.3
Debt Service									
Debt Service - Interest		7438	2,883.10	0.00	2,883.10	2,884.00	0.00	2,884.00	0.0
Other Debt Service - Principal		7439	16,515.77	0.00	16,515.77	16,516.00	0.00	16,516.00	0.0
TOTAL. OTHER OUTGO (excluding Transfe	rs of Indirect Costs)		266,055.87	220,092.81	486,148.68	469,400.00	266,278.00	735,678.00	51.3
OTHER OUTGO - TRANSFERS OF INDIREC	CT COSTS								
Transfers of Indirect Costs		7310	(16,930.00)	16,930.00	0.00	(20,517.00)	20,517.00	0.00	0.0
Transfers of Indirect Costs		7310	0.00	0.00	0.00	1	0.00	0.00	
TOTAL, OTHER OUTGO - TRANSFERS OF		1000	(16,930.00)	16,930.00	0.00	(20,517.00)	20,517.00	0.00	
TOTAL, OTHER OUTGO - TRANSPERS OF	INDIRECT COSTS		(10,930.00)	10,930,00	0.00	(20,317.00)	20,011,00		
L TOTAL, EXPENDITURES			2,923,669.26	2,629,364.96	5,553,034.22	3,141,914.00	2,526,661.00	5,668,575.00	2.1

Sausalito Marin City Elementary Marin County			( Unrestr	audited Actuals Seneral Fund Icted and Restricted Inditures by Object		21 65474 000000 Form 0			
			201	2-13 Unaudited Actua	ls		2013-14 Budget		
Description Resource		ect des	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
						1			
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	89	12	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and		-				0.00	0,00	0.00	0.0%
Redemption Fund		14	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	89	119	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	
INTERFUND TRANSFERS OUT							van serie va		
To: Child Development Fund	76	511	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	76	812	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/		513	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund		315	100,000.00	0.00	100,000.00	50,000.00	0.00	50,000.00	-50.0%
To: Deferred Maintenance Fund		516	83,239.98	0.00	83,239.98	42,833.00	0.00	42,833.00	-48.5%
To: Cafeleria Fund		319	55,767.00	0.00	55,767.00	190,767.00	0.00	190,767.00	242.1%
Other Authorized Interfund Transfers Out	10		239,006.98	0.00	239,006.98	283,600.00	0.00	283,600.00	18.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	0.00					
OTHER SOURCES/USES						1222004454			
SOURCES							-		
State Apportionments Emergency Apportionments	8	931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings	8	953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8	965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates	٥	971	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
of Participation		972	0.00		0.00		0.00	0.00	0.0%
Proceeds from Capital Leases Proceeds from Lease Revenue Bonds		972	0.00	1	0.00		0.00	0.00	1
All Other Financing Sources		979	0.00		0.00		0.00	0.00	0.0%
(c) TOTAL, SOURCES	0		0.00				0.00	0,00	0.0%
no La Louyanna a Gregory denna da cala cala da anticipar a registra da cala da cala da cala da cala da cala da	alarah tahun pagan di sebagai ketan dan sebagai ketan di sebagai ketan di sebagai ketan di sebagai ketan di seb		an an an an Araba an						
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7	651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7	699	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									ar ya ja a ya a ya
Contributions from Unrestricted Revenues	ε	3980	(1,017,936.82	) 1,017,936.82	0.00	(1,113,021.00)	1,113,021.00	0.00	0.0%
Contributions from Restricted Revenues		3990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		3997	0,00	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(1,017,936.82	) 1,017,936.82	0.00	(1,113,021.00)	1,113,021.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,256,943.80	) 1,017,936.82	(239,006,98	) (1,396,621.00)	1,113,021.00	(283,600.00	)) 18.7%

#### Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

			2012	-13 Unaudited Actua	lls		2013-14 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) Revenue Limit Sources		8010-8099	3,586,309.44	33,124.81	3,619,434.25	3,176,605.00	20,422.00	3,197,027.00	-11.79
2) Federal Revenue		8100-8299	17,427.89	313,706.00	331,133.89	14,187.00	312,169.00	326,356.00	-1.49
3) Other State Revenue		8300-8599	559,500.39	344,033.58	903,533.97	562,720.00	337,624.00	900,344.00	-0.49
4) Other Local Revenue		8600-8799	299,459.92	864,446.69	1,163,906.61	338,055.00	735,319.00	1,073,374.00	-7.8
5) TOTAL, REVENUES			4,462,697.64	1,555,311.08	6,018,008.72	4,091,567.00	1,405,534.00	5,497,101.00	-8.69
3. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,115,774.46	1,551,476.92	2,667,251.38	1,250,215.00	1,477,599.00	2,727,814,00	2.3
2) Instruction - Related Services	2000-2999		448,132.42	358,567.30	806,699.72	388,193.00	308,375.00	696,568.00	-13.7
3) Pupil Services	3000-3999		63,624.05	209,352.18	272,976.23	54,498.00	159,673.00	214,171.00	-21.5
4) Ancillary Services	4000-4999		3,929.63	0.00	3,929.63	8,608.00	0.00	8,608.00	119.1
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		713,338.92	44,378.76	757,717.68	631,644.00	48,727.00	680,371.00	-10.2
8) Plant Services	8000-8999		312,813.91	245,496.99	558,310.90	339,356.00	266,009.00	605,365.00	8.4
9) Other Outgo	9000-9999	Except 7600-7699	266,055.87	220,092.81	486,148.68	469,400.00	266,278.00	735,678.00	51.3
10) TOTAL, EXPENDITURES			2,923,669.26	2,629,364.96	5,553,034.22	3,141,914.00	2,526,661.00	5,668,575.00	2.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 810	1		1,539,028.38	(1,074,053.88)	464,974.50	949,653.00	(1,121,127.00)	(171,474.00	) -136.9
D. OTHER FINANCING SOURCES/USES		one and a							
<ol> <li>1) Interfund Transfers</li> <li>a) Transfers In</li> </ol>		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		7600-7629	239,006.98	0.00	239,006.98	283,600.00	0.00	283,600.00	18.1
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0,00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.
3) Contributions		8980-8999	(1.017.936.82)	1,017,936.82	0.00	(1,113,021.00)	1,113,021.00	0.00	0.
<ul><li>4) TOTAL, OTHER FINANCING SOURCES/US</li></ul>		0000-0000	(1,256,943.80)	and the second				(283,600.00	)) 18

#### Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

		1	2012-	13 Unaudited Actual	s		2013-14 Budget		
escription	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
escription				1. mark 4.449				465 074 00	-301.49
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			282,084.58	(56,117.06)	225,967.52	(446,968.00)	(8,106.00)	(455,074.00)	-301.43
FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,232,781.23	225,616.02	1,458,397.25	1,514,865.81	169,498.96	1,684,364.77	15.5
a) As of July 1 - Unaudited				0.00	0.00	0.00	0.00	0.00	0.0
b) Audit Adjustments		9793	0.00		1,458,397.25	1,514,865.81	169,498.96	1,684,364.77	15.5
c) As of July 1 - Audited (F1a + F1b)			1,232,781.23	225,616.02		0.00	0.00	0.00	0.0
d) Other Restatements		9795	0.00	0.00	0.00		1	1,684,364.77	15.5
e) Adjusted Beginning Balance (F1c + F1d)			1,232,781.23	225,616.02	1,458,397.25	1,514,865.81	169,498.96	and a second design of second second	-27.0
2) Ending Balance, June 30 (E + F1e)			1,514,865.81	169,498.96	1,684,364.77	1,067,897.81	161,392.96	1,229,290.77	-213
Components of Ending Fund Balance									
a) Nonspendable					1,000.00	0.00	0.00	0.00	-100.
Revolving Cash		9711	1,000.00	0.00		0.00	0.00	0,00	0.
Stores		9712	0.00	0.00	0.00			0.00	1
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00		
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	1
		9740	0.00	169,498.96	169,498.96	0.00	161,392.96	161,392.96	-4
b) Restricted								0.00	
<ul> <li>c) Committed</li> <li>Stabilization Arrangements</li> </ul>		9750	0.00	0.00	0.00	0.00	0.00		
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0 0
d) Assigned							0.00	0.00	0 0
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0,0,	1
e) Unassigned/unappropriated			a. (1999-000-00-00-00-00-00-00-00-00-00-00-00		1600-160			0.0	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00				
Unassigned/Unappropriated Amount		9790	1,513,865.81	0.00	1,513,865.8	1,067,897.81	0.00	1,067,897.8	11 -28

#### Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
		1,652.66	1,652.66
6300	Lottery: Instructional Materials	13,417.00	13,417.00
6512	Special Ed: Mental Health Services	82,918.69	82,918.69
7090 9010	Economic Impact Aid (EIA): State Compensatory Education (SCE) Other Restricted Local	71,510.61	63,404.61
	and Polonce	169,498.96	161,392.96

Total, Restricted Balance

# **2012-2013 UNAUDITED ACTUALS** FUND FORMS: 13, 14, 17, 21, 35, 40, 49, 51, 52, & 56

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

21 65474 0000000 Form 13

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	77,699.94	78,000.00	0.4%
3) Other State Revenue		8300-8599	5,349.85	4,000.00	-25.2%
4) Other Local Revenue		8600-8799	(28.92)	0.00	-100.0%
5) TOTAL, REVENUES		MINE CARDON CONTRACTOR CONTRACTOR OF CONTRACTOR CONTRACTO	83,020.87	82,000.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,418.56	16,326.00	-49.6%
3) Employee Benefits		3000-3999	12,650.99	3,507.00	-72.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	112,349.68	105,000.00	-6.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		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		antan a dense fra antan si se antan si	157,419.23	124,833.00	-20.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,398.36)	(42,833.00)	-42.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	83,196.00	42,833.00	-48.5%
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			83,196.00	42,833.00	-48.5%

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### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

21 65474 0000000 Form 13

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)		0x0+-7x5000000000000000000000000000000000000	8,797.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,797.64	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,797.64	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,797.64	New
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ol>			8,797.64	8,797.64	0.0%
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	8,757.63	8,797.64	0.5%
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%

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

### 21 65474 0000000 Form 13

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	29,084.06		
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	30,583.98		
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			59,708.05		
H. LIABILITIES					
1) Accounts Payable		9500	4,798.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	46,111.66		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			50,910.41		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			8,797.64	J	

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

21 65474 0000000 Form 13

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	77,699.94	78,000.00	0.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			77,699.94	78,000.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,349.85	4,000.00	-25.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,349.85	4,000.00	-25.2%
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	(28.92)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investme	nts	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			(28.92)	0.00	-100.0%
TOTAL, REVENUES		5.46.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5	83,020.87	82,000.00	-1.2%

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

21 65474 0000000 Form 13

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	1977 - 19		0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	32,418.56	16,326.00	-49.6%
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			32,418.56	16,326.00	-49.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,713.94	1,868.00	-49.7%
OASDI/Medicare/Alternative		3301-3302	2,535.53	1,250.00	-50.7%
Health and Welfare Benefits		3401-3402	5,325.35	0.00	-100.0%
Unemployment Insurance		3501-3502	357.78	9.00	-97.5%
Workers' Compensation		3601-3602	718.39	380.00	-47.19
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,650.99	3,507.00	-72.39
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					or test to see the second
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 Improvemen	ts	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	112,349.68	105,000.00	-6.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		112,349.68	105,000.00	-6.5%
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			157,419.23	124,833.00	-20.7%

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

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Sausalito Marin City Elementary Marin County

			2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
scription	Resource Codes	Object Codes	Unaudited Actuals	anno anna ann an ann an an ann an ann an	
TERFUND TRANSFERS					
NTERFUND TRANSFERS IN					
From: General Fund		8916	83,196.00	42,833.00	-48.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			83,196.00	42,833.00	-48.5%
INTERFUND TRANSFERS OUT					
NIERFOND INNOLUNG COT				0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	/
THER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.0	0 0.0	0 0.0%
Long-Term Debt Proceeds				0.0	0.0%
Proceeds from Capital Leases		8972	0.0		
All Other Financing Sources		8979	0.0		
(c) TOTAL, SOURCES			0.0	0.0	
USES					
Transfers of Funds from		7651	0.	00 0.	0.0
Lapsed/Reorganized LEAs		7699	0.	00 0.	0.0
All Other Financing Uses			0.	00 0.	00 0.0
(d) TOTAL, USES					
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0	00 0	.00 0.0
Contributions from Restricted Revenues		8990	0	00 00.	.00 0.0
Transfers of Restricted Balances		8997	<u> </u>		0.00
(e) TOTAL, CONTRIBUTIONS				<u>).00</u>	0.00 0.
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,19	3.00 42,83	3.00 -48.

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

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			2012-13	2013-14	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
			0.00	0.00	0.0%
1) Revenue Limit Sources		8010-8099			0.4%
2) Federal Revenue		8100-8299	77,699.94	78,000.00	
3) Other State Revenue		8300-8599	5,349.85	4,000.00	-25.2%
4) Other Local Revenue		8600-8799	(28.92)	0.00	-100.0%
5) TOTAL, REVENUES			83,020.87	82,000.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		- 0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		157,419.23	124,833.00	-20.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			157,419.23	124,833.00	-20.79
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	an a fa dha an		(74,398.36	(42,833.00	-42.40
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	83,196.00	42,833.00	-48.5
a) Transfers In b) Transfers Out		7600-7629			0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	) 0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			83,196.00	42,833.00	-48.5

### Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

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Description F	unction Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		A STREAM AND A STREAM AND A STREAM AND A STREAM	8,797.64	0.00	-100.0%
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,797.64	Ne
b) Audit Adjustments		9793	0.00	0.00	0.04
c) As of July 1 - Audited (F1a + F1b)			0.00	8,797.64	Ne
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,797.64	Ne
2) Ending Balance, June 30 (E + F1e)			8,797.64	8,797.64	0.0
Components of Ending Fund Balance a) Nonspendable		9711	40.01	0.00	-100.0
Revolving Cash		9712	0.00	0.00	0.0
Stores		9713	0.00	0.00	0.0
Prepaid Expenditures			0.00	0.00	0.0
All Others		9719	8,757.63	8.797.64	0.
b) Restricted		9740	8,151.63	0,101.04	
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0

Sausalito Marin City Elementary Marin County		Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail		21 65474 0000000 Form 13
Resource	Description		2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Prog	ams (e.g., School Lunch, School	8,757.63	8,797.64
Total, Restri	cted Balance		8,757.63	8,797.64

#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue	nagio (S'	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	238.99	0.00	-100.0%
5) TOTAL, REVENUES			238.99	0.00	-100.0%
B. EXPENDITURES					
					0.09
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.04
5) Services and Other Operating Expenditures		5000-5999	10,705.00	40,000.00	273.7
6) Capital Outlay		6000-6999	0.00	10,000.00	Ne
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	0.00	0.00	0.0
Costs)		7400-7499	0.00		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES	911945527649911111111111111111111111111111111111		10,705.00	50,000.00	367.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	No contra managementa de la contra de la contr		(10,466.01)	(50,000.00)	377.7
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				50.000.00	-50.0
a) Transfers In		8900-8929	100,000.00	50,000.00	
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
a) Sources b) Uses		7630-7699	0.00	0.00	0.1
		8980-8999	0.00	0.00	0.1
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	100,000.00	50,000.00	-50.1

### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			89,533.99	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,780.43	271,314.42	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,780.43	271,314.42	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,780.43	271,314.42	49.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			271,314.42	271,314.42	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
Prepaid Expenditures				0.00	0.0%
All Others		9719	0.00		
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%
#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	274,214.42		
a) in County Treasury			0.00		
1) Fair Value Adjustment to Cash in County Treasu	iry	9111			
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	ng ga a calant ya calant ya ga	ngartan tukwentiken tikekatikatikatikatikatikatikatikatikatikati	274,214.42		
H. LIABILITIES					
1) Accounts Payable		9500	2,900.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds	ji -	9610	0.00	-	
4) Current Loans		9640	-		
5) Deferred Revenue		9650	0.00	-	
6) TOTAL, LIABILITIES		anna a' dh' a' na airthean ann a' daoil tach a chan saonn an	2,900.00	care -	
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			271,314.42		

#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	238.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	i	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			238.99	0.00	-100.0%
TOTAL, REVENUES		964.001300.00191111111111111111111111111111	238.99	0.00	-100.0%

# Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0,00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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# Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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 Improvement	its	5600	10,705.00	40,000.00	273.7%
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 EXPEND	ITURES		10,705.00	40,000.00	273.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	10,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	New
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			10,705.00	50,000.00	367.1%

#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	100,000.00	50,000.00	-50.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
		0919		50,000.00	-50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	50,000.00	~30.078
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	a aya yaray da ana da yar bayar da mada ana da ayaan ahara da gaara da ada ah		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		1000	0.00	0.00	0.0%
CONTRIBUTIONS			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	9.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0,0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	50,000.00	-50.0%

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#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	00
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	238.99	0.00	-100.0
5) TOTAL, REVENUES	watered and a second	county of the second county of the second	238.99	0.00	-100.(
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	<u>0.</u> (
2) Instruction - Related Services	2000-2999		0.00	0.00	0.
3) Pupil Services	3000-3999		0.00	0.00	0.
4) Ancillary Services	4000-4999		0.00	0.00	0.
5) Community Services	5000-5999		0.00	0.00	0.
6) Enterprise	6000-6999		0.00	0.00	0.
7) General Administration	7000-7999		0.00	0.00	0.
8) Plant Services	8000-8999		10,705.00	50,000.00	367
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0
10) TOTAL, EXPENDITURES	#241206/00/00/00/00/00/00/00/00/00/00/00/00/0		10,705.00	50,000.00	367
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES		\$4,4,0,0,4,4,0,0,4,0,4,0,0,0,0,0,0,0,0,0	(10,466.01)	(50,000.00)	377
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	50,000.00	-50
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	C
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	50,000.00	-50

#### Unaudited Actuals Deferred Maintenance Fund Expenditures by Function

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Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		20020 000000000000000000000000000000000	89,533.99	0.00	-100.0%
F. FUND BALANCE, RESERVES		:			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,780.43	271,314.42	49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,780.43	271,314.42	49.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,780.43	271,314.42	49.3%
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	0.03
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned Other Assignments (by Resource/Object)		9780	271,314.42	271,314.42	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

ausalito Marin City arin County	Elementary	Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail		21 65474 000000 Form 1	
Resource	Description		2012-13 Unaudited Actuals	2013-14 Budget	
Total, Restri	cted Balance		0.00	0.00	

#### Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	305.01	0.00	-100.0%
5) TOTAL, REVENUES		305.01	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		305.01	0.00	-100.09
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.09
b) Transfers Out	7600-7629	90,000.00	0.00	-100.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.04
4) TOTAL, OTHER FINANCING SOURCES/USES		(90,000.00)	0.00	-100.09

#### Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,694.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					Y KATANG KANANG KANA
a) As of July 1 - Unaudited		9791	262,005.49	172,310.50	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262,005.49	172,310.50	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,005.49	172,310.50	-34.2%
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ul>			172,310.50	172,310.50	0.0%
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%

#### Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Sausalito Marin City Elementary Marin County

Description Resour	rce Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	172,310.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			172,310.50		
H. LIABILITIES			generation warmen were er dat und ander i ferste en bleven besteren warmen er ben		
		9500	0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES	n and a second state of the se		0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)	gise i por og samparar toottor dan da		172,310.50	J	

#### Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Sausalito Marin City Elementary Marin County

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	305.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305.01	0.00	-100.0%
TOTAL, REVENUES			305.01	0.00	-100.0%

#### Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
NTERFUND 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
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	90,000.00	0.00	-100.(
(b) TOTAL, INTERFUND TRANSFERS OUT			90,000.00	0.00	-100.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.4
(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.
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0,1
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(90,000.00)	0.00	-100.

#### Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

Sausalito Marin City Elementary Marin County

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305.01	0.00	-100.0%
5) TOTAL, REVENUES			305.01	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.03
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			305.01	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	90,000.00	0.00	-100.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(90,000.00)	0.00	-100.0

#### Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

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Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,694.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	262,005.49	172,310.50	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			262,005.49	172,310.50	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,005.49	172,310.50	-34.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		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%

California Dept of Education

ausalito Marin City Elementary Iarin County		Unaudited Actuals Special Reserve Fund for Other Than Capital Out Exhibit: Restricted Balance Detail	ay Projects	21 65474 0000000 Form 17	
Resource	Description		2012-13 Unaudited Actuals	2013-14 Budget	
Total, Restr	icted Balance		0.00	0.00	

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#### Unaudited Actuals Building Fund Expenditures by Object

21 65474 0000000 Form 21

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES	an a	n The Control of C			-
		:			
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.32	0.00	-100.0%
5) TOTAL, REVENUES	#10 processory sector processory and a constant of the sector of the sector of the sector of the sector of the	55255555555555555555555555555555555555	0.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		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	0-17100-01-0-1-0-1-1-1-1-1-1-1-0-1-0-1		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	yanga aa madamaya da mada da ka ama a ma ana ana ma		0.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00		
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%

#### Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩₩		0.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.51	245.83	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.51	245.83	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.51	245.83	0.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			245.83	245.83	0.0%
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	<u>0.0%</u>
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	245.83		
1) Fair Value Adjustment to Cash in County Treasur	у	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			245.83		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES	14 (24 K) 14 (27 K) 27 K) 14 (27 K)		0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			245.83		

#### Unaudited Actuals Building Fund Expenditures by Object

#### 21 65474 0000000 Form 21

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	0.09
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	0.00
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.09
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.04
Leases and Rentals		8650	0.00	0.00	0.04
Interest		8660	0.32	0.00	-100.0
Net Increase (Decrease) in the Fair Value of Investment	s	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	andersel an el d'Alexa an entre a service a service a service de la composition de la composition de la composi		0.32	0.00	-100.0
TOTAL, REVENUES		56 of 228	0.32	0.00	-100.0

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#### Unaudited Actuals Building Fund Expenditures by Object

21 65474 0000000 Form 21

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes		Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
De due and Other Deference Materiale		4000	0.00	0,00	0.0%
Books and Other Reference Materials		4200 4300	0.00	0.00	0.0%
Materials and Supplies Noncapitalized Equipment		4300	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1100	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	0.09
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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# Unaudited Actuals Building Fund Expenditures by Object

Description F	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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 EXPENDIT	URES		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	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.09
TOTAL, EXPENDITURES			0.00	0.00	0.09

#### Unaudited Actuals Building Fund Expenditures by Object

#### 21 65474 0000000 Form 21

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
		001000 00000			Billerenoc
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00
Other Authorized Internand Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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#### Unaudited Actuals Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES USES			0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.04
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	0.04

#### Unaudited Actuals Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES	na balan mana kala da k	aan aan ahaan ahaa ahaa ahaa ahaan ahaa			
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.32	0.00	-100.0%
5) TOTAL, REVENUES			0.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0°
10) TOTAL, EXPENDITURES		912202400-00040900000-000-000-000-000-000-000-	0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.32	0.00	-100.09
D, OTHER FINANCING SOURCES/USES	de de anticipar de la devanda en la devanda de la devan	den ya kana kana yana ya kana y		nannan e mar an ann an ann ann ann ann ann ann ann	
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.04
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.04
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	0.04

#### Unaudited Actuals Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.32	0.00	~100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245.51	245.83	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.51	245.83	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.51	245.83	0.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) a) Nonspendable			245.83	245.83	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		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%

Sausalito Marin City Elementary Marin County	Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail	Building Fund		
Resource Description		2012-13 Unaudited Actuals	2013-14 Budget	
Total, Restricted Balance		0.00	0.00	

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#### Unaudited Actuals County School Facilities Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES			-		
1) Revenue Limit Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.76	0.00	-100.0%
5) TOTAL, REVENUES	*****		0.76	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
<li>7) Other Outgo (excluding Transfers of Indirect Costs)</li>		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	an a chuir an	ndeskele ferniðfröðs hað Ver <u>nen an an</u>	0.00	0.00	0.0%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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#### Unaudited Actuals County School Facilities Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	589,30	590.06	0.1%
a) As or July 1 - Onadoled		3/ 9 1	569.50	590.00	0.170
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589.30	590.06	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589.30	590.06	0.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			590.06	590.06	0.0%
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%

#### Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	590.06		
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		
		9135	0.00		
d) with Fiscal Agent					
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			590.06		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			590.06	ļ	

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#### Unaudited Actuals County School Facilities Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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 Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	3	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			0.76	0.00	-100.0%
TOTAL, REVENUES			0.76	0.00	-100.0%

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# Unaudited Actuals County School Facilities Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

#### Unaudited Actuals County School Facilities Fund Expenditures by Object

			2012-13	2013-14	Percent
Description R	esource Codes	Object Codes	Unaudited Actuals	Budget	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	3	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 EXPENDIT	HRES	0000	0.00	0.00	0.0%
CAPITAL OUTLAY	UNLO	******	0.00	0.00	0.070
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		0200	0.00	0.00	0.070
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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

#### Unaudited Actuals County School Facilities Fund Expenditures by Object

	yan yan kata panan kata kata kata kata kata kata kata		2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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%

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#### Unaudited Actuals County School Facilities Fund Expenditures by Object

#### 21 65474 0000000 Form 35

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%

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#### Unaudited Actuals County School Facilities Fund Expenditures by Function

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Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.76	0.00	-100.0%
5) TOTAL, REVENUES	<u>2111220-1-1-2-2-0-0-0-2-3-0-0-2-2-0-0-0-0-0-0-0-0-0</u>	g guanessa a constituir (oran stàtas instatas instatas instatas)	0.76	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0,00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	.0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.76	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.05
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
## Unaudited Actuals County School Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589.30	590.06	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589.30	590.06	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589.30	590.06	0.1%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) a) Nonspendable			590.06	590.06	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		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%

Sausalito Marin City E Marin County	Elementary	Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail		21 65474 00000 Form	
Resource	Description		2012-13 Unaudited Actuals	2013-14 Budget	
7710	State School Facilities Project	S	590.06	590.06	
Total, Restric	ted Balance		590.06	590.06	

## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

21 65474 0000000 Form 40

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Description	Resource Codes Object Codes	2012-13 · Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES	artus etilisatus etilisatus etilis käyteksäyteksinnäänäänäänäänäänäänäänäänäänäänäänäänä			
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	475,362.49	475,200.00	0.0%
5) TOTAL, REVENUES		475,362.49	475,200.00	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	56,731.06	0.00	-100.0%
6) Capital Outlay	6000-6999	993,631.92	129,200.00	-87.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,			
Costs)	7400-7499	536,764.64	536,767.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	qqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqq	1,587,127.62	665,967.00	-58.0%
C. EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	2005 607 - 107 617 107 10 10 10 10 10 10 10 10 10 10 10 10 10	(1,111,765.13)	(190,767.00)	-82.8%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	145,810.98	190,767.00	30.8%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	1,044,054.88	0.00	-100.0%
•				0.0%
b) Uses	7630-7699	0.00	0.00	
3) Contributions	8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		1,189,865.86	190,767.00	-84.0%

## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

21 65474 0000000 Form 40

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,100.73	0.00	-100.0%
F. FUND BALANCE, RESERVES	analis traneca kisasi olosita en kisket trakon tiloita kaseksasi den makso essan		gan da persona de la compansión de la comp		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,473.09	184,670.79	53.3%
b) Audit Adjustments		9793	(13,903.03)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			106,570.06	184,670.79	73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,570.06	184,670.79	73.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			184,670.79	184,670.79	0.0%
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	184,670.79	184,670.79	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%

California Dent of Education

## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	(159,006.94)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
		9130	0.00		
c) in Revolving Fund					
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,044,054.88		
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			885,047.94		
H. LIABILITIES					
1) Accounts Payable		9500	625,743.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	74,634.05		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			700,377.15		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			184,670.79		

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# Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Passwintian	Descurre Codeo	Object Codes	2012-13 Unaudited Actuals	2013-14	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
FEDERAL REVENUE					10.200 CT ( 1.400
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%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0,00	0.0%
Sales Sale of Equipment/Supplies		8631	0,00	0.00	0.0%
Leases and Rentals		8650	475,000.00	475,000.00	0.0%
Interest		8660	362.49	200.00	-44.8%
Net Increase (Decrease) in the Fair Value of Investment	S	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			475,362.49	475,200.00	0.0%
TOTAL, REVENUES		united and descent and the second descent and the second descent and the second descent and the second descent	475,362.49	475,200.00	0.0%

## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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 Improvemen	nts	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	56,731.06	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		56,731.06	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	993,631.92	129,200.00	-87.0%
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			993,631.92	129,200.00	-87.0%
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	20,498.18	20,500.00	0.0%
Other Debt Service - Principal		7439	516,266.46	516,267.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		536,764.64	536,767.00	0.0%
TOTAL, EXPENDITURES			1,587,127.62	665,967.00	-58.0%

## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	145,810.98	190,767.00	30.8%
(a) TOTAL, INTERFUND TRANSFERS IN			145,810.98	190,767.00	30.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0,0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0%

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## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	1,044,054.88	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			1,044,054.88	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	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,189,865.86	190,767.00	-84.09

### Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.(
4) Other Local Revenue		8600-8799	475,362.49	475,200.00	0.
5) TOTAL, REVENUES			475,362.49	475,200.00	0.
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.
2) Instruction - Related Services	2000-2999		0.00	0.00	0.
3) Pupil Services	3000-3999		0.00	0.00	0,
4) Ancillary Services	4000-4999		0.00	0.00	0.
5) Community Services	5000-5999		0.00	0.00	0.
6) Enterprise	6000-6999		0.00	0.00	0.
7) General Administration	7000-7999		0.00	0.00	0.
8) Plant Services	8000-8999		1,050,362.98	129,200.00	-87.
9) Other Outgo	9000-9999	Except 7600-7699	536,764.64	536,767.00	0.
10) TOTAL, EXPENDITURES			1.587,127.62	665,967.00	-58.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	NEDZĖNILIJOMO FILIZONIZ PLITALIJA KUMULINAS JONAMISLANDJO PO		(1,111,765.13)	(190,767.00)	-82.
D. OTHER FINANCING SOURCES/USES					
<ol> <li>Interfund Transfers</li> <li>a) Transfers In</li> </ol>		8900-8929	145,810.98	190,767.00	30.
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses a) Sources		8930-8979	1,044,054.88	0.00	0.
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			1,189,865.86	190,767.00	30.

## Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,100.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,473.09	184,670.79	53.3%
b) Audit Adjustments		9793	(13,903.03)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			106,570.06	184,670.79	73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,570.06	184,670.79	73.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			184,670.79	184,670.79	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	184,670.79	184,670.79	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%

Sausalito Marin City E Marin County	Elementary	Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail	21 65474 0000000 Form 40
Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restric	ted Balance	0.00	0.00

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## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
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	0.09
5) TOTAL, REVENUES		berann blebe en kranen köneten stateten, faran blebe en en	0.00	0.00	0.0
3. 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
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		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

## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	56.74	56.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.74	56.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.74	56.74	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			56.74	56.74	0.0%
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	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%

## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Differenc
G. ASSETS					
<ol> <li>Cash         <ul> <li>a) in County Treasury</li> </ul> </li> </ol>		9110	0.00		
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>	,	9111	0.00		
	1				
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	56,74		
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			56.74		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			56.74	1	

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## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

21 65474 0000000 Form 49

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	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%

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## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

21 65474 0000000 Form 49

Description	Baseven Cadoa	Object Codes	2012-13	2013-14	Percent
CLASSIFIED SALARIES	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.04
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0,09
Travel and Conferences		5200	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.04
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	0.00	0.00	0.04
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0

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Lines

## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

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21 65474 0000000 Form 49

No.

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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 EXPENDI	TURES		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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

21 65474 0000000 Form 49

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS				Budger	Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES	44424484448444844494979797979797979797979797			Dudger	Difference
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	2.02		
		8921	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%
					<b></b>
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES	9999-00-10-10-10-10-10-10-10-10-10-10-10-10-		0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES	999945306-50005-0020022-22707028-5706000303000762099224	T 3 - 27 - 28 - 28 - 28 - 28 - 28 - 28 - 28	0.00	0.00	0.0%
1) Interfund Transfers					
a) Transfers In b) Transfers Out		8900-8929	0.00	0.00	0.0%
		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%

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## Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	56.74	56.74	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.74	56.74	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.74	56.74	0.0%
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance)</li> <li>a) Nonspendable</li> </ul>			56.74	56.74	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		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%

Sausalito Marin City Elementary Marin County	Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail		21 65474 0000000 Form 49
		2012-13	2013-14

		A-01A-10	2010-14	
Resource	Description	Unaudited Actuals	Budget	
		······································	X	

Total, Restricted Balance

0.00 0.00

## Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,885.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	787,714.56	0.00	-100.0%
5) TOTAL, REVENUES	~77077637404674964800+00+0+0+0+0+0+0+0+0+0+0+0+0+0+0+0+0+		791,599.64	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	774,388.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0,00	0.0%
9) TOTAL, EXPENDITURES	2010-2010-2010-2014-2010-2010-2014-2014-		774,388.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,210.86	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES	an nganganan kana kana kana kana kana ka				-100.07
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%

## Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	1510-1510-1510-1510-1510-1510-1510-1510		17,210.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	548,851.33	589,040.68	7.3%
b) Audit Adjustments		9793	22,978.49	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			571,829.82	589,040.68	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,829.82	589,040.68	3.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			589,040.68	589,040.68	0.0%
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	Rake Mandalah Serandara dari Marika da Antonia da Antonia da Antonia da Antonia da Antonia da Antonia da Antoni	9790	0.00	0.00	0.0%

## Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13	2013-14 Budget	Percent
	Resource codes	Object Codes	Unaudited Actuals	Budget	Difference
G. ASSETS 1) Cash					
a) in County Treasury		9110	589,040.68		
1) Fair Value Adjustment to Cash in County Treasu	цÀ	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	****		589,040.68		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES	alwa mana mana amin'ny fanana amin'ny fanana amin'ny fanana amin'ny fanana amin'ny fanana amin'ny fanana amin'		0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)		a Rational Association and the anti-additional advantage	589,040.68	summer of the second	

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## Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	3,885.08	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,885.08	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	738,521.40	0.00	-100.0%
Unsecured Roll		8612	37,429.56	0.00	-100.0%
Prior Years' Taxes		8613	3,056.15	0.00	-100.0%
Supplemental Taxes		8614	8,265.27	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	131.77	0.00	-100.0%
Interest		8660	310.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	s	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			787,714.56	0.00	-100.0%
TOTAL, REVENUES			791,599.64	0.00	-100.0%

### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	325,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	449,388.78	0.00	-100.0%
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 C	osts)		774,388.78	0.00	-100.0%
TOTAL, EXPENDITURES			774,388.78	0.00	~100.0%

#### Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS		i konzulativnen ykinnin delmantuska sigune geographi		an an an ann an ann an ann an ann an ann an a	at yn 20 mae'n dwr e rhystria fyr ywr afwr yf wraff yn yn ywr yn
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		
CONTRIBUTIONS			0,00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
					<b>5.0</b> /
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

## Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

21 65474 0000000 Form 51

Description	Function Codes	Object Codec	2012-13	2013-14	Percent
	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,885.08	0.00	-100.0%
4) Other Local Revenue		8600-8799	787,714.56	0.00	-100.0%
5) TOTAL, REVENUES			791,599.64	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	774,388.78	0.00	-100.0%
10) TOTAL, EXPENDITURES	9794835-839-10-10-16-978-8-978-1-10-10-10-10-10-10-10-10-10-10-10-10-1		774,388.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,210.86	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00		
3) Contributions				0.00	0.0%
		8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

## California Dept of Education

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## Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

21 65474 0000000 Form 51

			2012-13	2013-14	Percent
Description	Function Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,210.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	548,851.33	589,040.68	7.3%
b) Audit Adjustments		9793	22,978.49	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			571,829.82	589,040.68	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,829.82	589,040.68	3.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			589,040.68	589,040.68	0.0%
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 (by Resource/Object)		9750	0.00	0.00	0.0%
		5100	0.00	0.00	0.078
d) Assigned Other Assignments (by Resource/Object)		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%

Sausalito Marin City Elementary Marin County	Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail		21 65474 0000000 Form 51	
Resource Description		2012-13 Unaudited Actuals	2013-14 Budget	
Total, Restricted Balance		0.00	0.00	

## Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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		7100-7299,		0.00	0.073
Costs)		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		Contraction and an and a second second	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	n na finan a finan na finan na digana na kana kana kana kana kana kana ka	ning and the standard and a second	0.00	0.00	0.0%
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%

## Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

21 65474 0000000 Form 52

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND	2011-2010-00-00-00-00-00-00-00-00-00-00-00-00-				
BALANCE (C + D4)		T	0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					A A A A A A A A A A A A A A A A A A A
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,512.70	323,512.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,512.70	323,512.70	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,512.70	323,512.70	0.0%
2) Ending Balance, June 30 (E + F1e)			323,512.70	323,512.70	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	323,512.70	323,512.70	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%

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## Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	ý	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	323,512.70		
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	and the second se	
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			323,512.70	re en la constanta de la const	
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0,00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	n an faith an	0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			323,512.70	J	
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### Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

21 65474 0000000 Form 52

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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-Revenue		2200			
Limit Taxes		8629	0.00	0.00	0.09
Interest		8660	0.00	0,00	0.09
Net Increase (Decrease) in the Fair Value of Investments	6	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	0.09
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.09
TOTAL, REVENUES			0.00	0.00	0.0

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### Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

21 65474 0000000 Form 52

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%

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### Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

21 65474 0000000 Form 52

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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%
(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%
"OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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### Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Function

21 65474 0000000 Form 52

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		1007067/WWWWWWWWWWWWWWWWWWWWWWWWWWWWWWWWW	0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES	Ale changes and the construction of the changes of the construction of		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES		Er hannen han der der eine Andere fichten in beite Auflichen einen Anseiten der Bertreichen Anseiten auf der Be	an den kan sen en e		
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	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

## Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Function

21 65474 0000000 Form 52

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	11 11 10 10 10 11 11 11 10 10 10 10 10 1		0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,512.70	323,512.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,512.70	323,512.70	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,512.70	323,512.70	0.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) a) Nonspendable			323,512.70	323,512.70	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	323,512.70	323,512.70	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%

Sausalito Marin City E Marin County	Elementary	Unaudited Actuals Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail		21 65474 0000000 Form 52
Resource	Description	2012-1 Unaudited		2013-14 Budget
Total, Restric	ted Balance		0.00	0.00

### Unaudited Actuals Debt Service Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
	110300100 00000	0.1000 00400	<u>Unacuroa</u> / <del>1714</del> 0.5		
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		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	allina and an addition and an an addition and an addition of the second second second second second second seco				
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

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### Unaudited Actuals Debt Service Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	600,418.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,418.27	600,418.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,418.27	600,418.27	0.0%
2) Ending Balance, June 30 (E + F1e)			600,418,27	600,418.27	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	600,418.27	600,418.27	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%

F

### Unaudited Actuals Debt Service Fund Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	Ŧ	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	600,418.27		
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		#10040040400000000000000000000000000000	600,418.27		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) TOTAL, LIABILITIES	Denteror and the second s	1941-1942 (1941) - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1941 - 1	0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 - H6)			600,418.27	]	

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		<i>c</i>	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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS	niene and in the second se				######################################
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		7054	0.00	0.00	0.00
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%

### Unaudited Actuals Debt Service Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES	JADDZTNI TOMODOWSZNI W ZOWODOWSZNI W SWELDWODI W SIW ZOWODOWSZNI W SWELDWODI W SWELDWODI W SWELDWODI W SWELDWO		0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0,00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		114140-11-10412-0412-0412-0412-0412-0412	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES	nining and an				aanaa fi waaanaa ahaa ahaa waanaa ahaa ahaa ahaa
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
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

### Unaudited Actuals Debt Service Fund Expenditures by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 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	600,418.27	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,418.27	600,418.27	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,418.27	600,418.27	0.0%
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance)</li> <li>a) Nonspendable</li> </ul>			600,418.27	600,418.27	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	600,418.27	600,418.27	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%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
Total, Restric	ted Balance	0.00	0.00

## **2012-2013 UNAUDITED ACTUALS**

# AVERAGE DAILY ATTENDANCE (ASSET)

# CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSTATION (CEA)

SCHEDULE OF LONG-TERM LIABILITIES (DEBT)

	2012-13 เ	Jnaudited Ac	tuals	20	13-14 Budg	et
		1000 1000 1000	Revenue Limit	Estimated	Estimated	Estimated Revenue Limit
Description ELEMENTARY	P-2 ADA	Annual ADA	ADA	P-2 ADA	Annual ADA	ADA
1. General Education			110 00			
a. Kindergarten	40.00	10.40	118.90	11 <u>8.90</u>	118.90	118.90
b. Grades One through Three	16.23	16.46				1
c. Grades Four through Six	38.85	40.22				
d. Grades Seven and Eight	34.82	34.89				
e. Opportunity Schools and Full-Day Opportunity Classes	22.40	22.21	-			
f. Home and Hospital						•
g. Community Day School						
2. Special Education						
				11월 23일 12일 - 12일 12일 - 12일 - 12일 - 12일 12일 - 12일 - 12일 - 12일	학생 관광 관광	1 22 22 22 22
a. Special Day Class	1.77	2.64				
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	4.83	4.95				
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions					· · · · · · · · · · · · · · · · · · ·	
3. TOTAL, ELEMENTARY	118.90	121.37	118.90	118.90	118.90	118.90
HIGH SCHOOL				의 가 가 있는 것이라는 것을 할 것 		• • • • • • • • • • • • • • • • • • •
4. General Education		- 147 T				
a. Grades Nine through Twelve	Į					
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	L					
e. Community Day School						
5. Special Education				전문 인생은는 이상인했다.		
a. Special Day Class	<u></u>					
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	l					
c. Nonpublic, Nonsectarian Schools - Licensed	1					
Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT		·····				
7. County Community Schools (EC 1982[a])	-					
a. Elementary			ļ			
b. High School						
8. Special Education	0.5.5.7.4 M					
a. Special Day Class - Elementary	4.35	4.54	4.35	4.35	4.35	4.35
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School		ļ				
e. Nonpublic, Nonsectarian Schools - Licensed	1947 Autor		logice da			
Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School	Į					
9. TOTAL, ADA REPORTED BY	1644-0200					
COUNTY OFFICES	4.35	4.54	4.35	4.35	4.35	4.35
10. TOTAL, K-12 ADA	25677 ECM					
(sum lines 3, 6, and 9)	123.25	125.91	123.25	123.25	123.25	123.25
11. ADA for Necessary Small Schools						
also included in lines 3 and 6.					and the second second	1
12. REGIONAL OCCUPATIONAL					1	
CENTERS & PROGRAMS*						

	2012-13 U	naudited Ac	tuals	2	013-14 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
<ol> <li>Concurrently Enrolled Secondary Students*</li> <li>Adults Enrolled, State Apportioned*</li> <li>Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their</li> <li>18th Birthday, Participating in Full-Time Independent Study*</li> </ol>						
16. TOTAL, CLASSES FOR ADULTS						
(sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA					SAN HEROSARD	
(sum lines 10, 12, 16, and 17)	123.25	125.91	123.25	123.25	123.25	123.25
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS						
(sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						월일원원 412 1999 1999 1999 1999 1999 1999 1999
22. ELEMENTARY	- 방송한 등 수도 - 방송한 등 등 등					
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				uthi Patistan (ha		( Respected the second s
b. 7th & 8th Hour Pupil Hours (Hours)*					1	
23. HIGH SCHOOL						
<ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> <li>b. 7th &amp; 8th Hour Pupil Hours (Hours)*</li> </ul>				ge geschie eine eine eine Rechteren eine eine		
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant			1		<u> </u>	7
a. Charters Sponsored by Unified Districts - Resident						
(EC 47660) (applicable only for unified districts with						
Charter School General Purpose Block Grant Offset			conductor and a conductor			
recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						1
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA			1		-	
(sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL	TRANSFER					
28. Regular Elementary and High School ADA (SB 937)		elektristicht sicher mit die geweinen sonsteren sonsteren sonsteren sonsteren sonsteren sonsteren sonsteren so				1
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA	271110	L <u></u>				

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

### Unaudited Actuals 2012-13 Unaudited Actuals Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	948,870.00		948,870.00			948,870.00
Work in Progress	65,202.00	1,166,533.40	1,231,735.40			1,231,735.4(
Total capital assets not being depreciated	1,014,072.00	1,166,533.40	2,180,605.40	0.00	0.00	2,180,605.4
Capital assets being depreciated:						*******
Land Improvements	1,384,149.00		1,384,149.00			1,384,149.0
Buildings	22,974,892.00		22,974,892.00			22,974,892.00
Equipment	392,037.00		392,037.00	[		392,037.00
Total capital assets being depreciated	24,751,078.00	0.00	24,751,078.00	0.00	0.00	24,751,078.0
Accumulated Depreciation for:						
Land Improvements	(1,131,735.00)		(1,131,735.00)			(1,131,735.0
Buildings	(2,806,675.00)		(2,806,675.00)			(2,806,675.0
Equipment	(50,498.00)		(50,498.00)			(50,498.0
Total accumulated depreciation	(3,988,908.00)	0.00	(3,988,908.00)	0.00	0.00	(3,988,908.0
Total capital assets being depreciated, net	20,762,170.00	0.00	20,762,170.00	0.00	0.00	20,762,170.00
Governmental activity capital assets, net	21,776,242.00	1,166,533.40	22,942,775.40	0.00	0.00	22,942,775.4
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.0
Work in Progress			0.00			0.0
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Capital assets being depreciated:				al o''''''''''''''''''''''''''''''''''''		
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment			0.00			0.0
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation for:						
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment			0.00			0.0
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.0
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.0
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.0

#### Unaudited Actuals 2012-13 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,576,753.78	301	0.00	303	1,576,753.78	305	39,458.00			1,537,295.78	309
2000 - Classified Salaries	937,709.00	311	0.00	313	937,709.00	315	22,815.00		317	914,894.00	319
3000 - Employee Benefits (Excluding 3800)	741,571.14	321	0,00	323	741,571.14	325	2,482.94		327	739,088.20	329
4000 - Books, Supplies Equip Replace. (6500)	266,194.70	331	0.00	333	266,194.70	335	20,127.19		337	246,067.51	339
5000 - Services & 7300 - Indirect Costs	1,528,486.67	341	0.00	343	1,528,486.67	345	493,951.03		347	1,034,535.64	349
			T(	OTAL	5,050,715.29	365			TOTAL	4,471,881.13	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		1,073,024.38	uniterent and a second se
2. Salaries of Instructional Aides Per EC 41011		242,492.96	-
3. STRS	3101 & 3102	79,305.77	-1
4. PERS	3201 & 3202	38,042.64	-1
5. OASDI - Regular, Medicare and Alternative.		42.700.53	-
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).		167,386.53	385
7. Unemployment Insurance.	1	14,829,83	
8. Workers' Compensation Insurance.		30,069,53	392
9. OPEB, Active Employees (EC 41372).		0.00	1
10. Other Benefits (EC 22310)		21.240.64	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,709,092,81	395
12. Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		1,709,092.81	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		38.22%	6
16. District is exempt from EC 41372 because it meets the provisions			7
of EC 41374. (If exempt, enter 'X')		х	1

### 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	· · · · · · · · · · · · · · · · · · ·	crocinage redailed (or is elementary, 50% united, 50% high)	exempti	
Non-se	2. Percentag	spent by this district (Part II, Line 15)	38.22%	
and the second	3. Percentag	below the minimum (Part III, Line 1 minus Line 2)	exempt	
and the second		urrent Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
	5. Deficiency	Amount (Part III, Line 3 times Line 4)	exempt	

#### Unaudited Actuals 2012-13 Unaudited Actuals Schedule of Long-Term Liabilities

21 65474 0000000 Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	10,885,000.00		10,885,000.00		325,000.00	10,560,000.00	350,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	820,000.00		820,000.00		440,000.00	380,000.00	380,000.00
Capital Leases Payable	952,787.00	138,361.00	1,091,148.00		27,124.00	1,064,024.00	27,124.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	12,657,787.00	138,361.00	12,796,148.00	0.00	792,124.00	12,004,024.00	757,124.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## **2012-2013 UNAUDITED ACTUALS**

# SCHOOL DISTRICT APPROPRIATIONS LIMIT CALCULATIONS (GANN LIMIT)

# INDIRECT COST RATE WORKSHEET (ICR)

## LOTTORY REPORT (Form L)

# NO CHILD LEFT BEHIND MAINTENANCE OF EFFORT EXPENDITURES (NCMOE)

## PROGRAM COST REPORT (PCR)

&

# PROGRAM COST REPORT SCHEDULE OF ALLOCATION FACTORS (PCRAF)

# Unaudited Actuals Fiscal Year 2012-13 School District Appropriations Limit Calculations

		2012-13 Calculations			2013-14 Calculations	
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA	f	2011-12 Actual			2012-13 Actual	
(2011-12 Actual Appropriations Limit and Gann ADA						
are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT	5,080,371.35		5,080,371.35			4,787,413.62
(Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	135.72		135.72	And the second second		4,787,413.02
- PRIOR TEAR GAINTADA (Preidadicine ba, PT coldinit)	100.72	<u></u>	100.12		-	120,20
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ad	justments to 2011-	12	Ac	ijustments to 2012-1	3
3. District Lapses, Reorganizations and Other Transfers						
<ol> <li>Temporary Voter Approved Increases</li> </ol>						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for district lapses, reorganizations and						
other transfers, and only if adjustments to the						
appropriations limit are entered in Line A3 above)						
			ps			
. CURRENT YEAR GANN ADA		2012-13 P2 Report			2013-14 P2 Estimate	
(2012-13 data should tie to Principal Apportionment						
Attendance Software reports)						
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	123.25		123.25	123.25		123.2
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.0
4. Total Supplemental Instructional Hours**						
<ol> <li>Divide Line B4 by 700 (Round to 2 decimal places)</li> <li>TOTAL P2 ADA (Lines B1 through B3 plus B5)</li> </ol>			123.25			123.2
•. TOTAL F2 ADA (Lines B1 infough B3 plus B3)			120.20			12.3.2
OTHER ADA						
(From Principal Apportionment Attendance Software)			1			
7. Apprentice Hours - High School						
<ol><li>Divide Line B7 by 525 (Round to 2 decimal places)</li></ol>			0.00			0.0
9. TOTAL CURRENT YEAR GANN ADA						
(Sum Lines B6 plus B8)			123.25		l	123.2
. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2012-13 Actual			2013-14 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	1					
1. Homeowners' Exemption (Object 8021)	31,657.18		31,657.18	31,632.00		31,632.0
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.0
<ol><li>Other Subventions/In-Lieu Taxes (Object 8029)</li></ol>	0.00		0.00	0.00		0,0
4. Secured Roll Taxes (Object 8041)	4,595,972.66		4,595,972.66	4,712,696.00		4,712,696.0
5. Unsecured Roll Taxes (Object 8042)	101,260.33		101,260.33	108,662.00		108,662.0
<ol> <li>Prior Years' Taxes (Object 8043)</li> <li>Supplemental Taxes (Object 8044)</li> </ol>	4,581.73		4,581.73	5,905.00 0.00		5,905.0
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.0
<ol> <li>9. Penalties and Int. from Delinquent Taxes (Object 8048)</li> </ol>	0.00		0.00	0.00		0.0
10. Other in-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.0
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	122,986.35		122,986.35	0.00		0.0
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.0
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.0
14. Penalties and Int, from Delinguent Non-Revenue Limit			a succession			
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.0
15. Transfers to Charter Schools		11 100 105 001	(1.100.107.00)		(1.0.(7.000.00)	(1 0 17 050 0
in Lieu of Property Taxes (Object 8096)	0.00	(1,438,195.00)	(1,438,195.00)	0.00	(1,847,639.00)	(1,847,639.0
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,856,458.25	(1,438,195.00)	3,418,263.25	4,858,895.00	(1,847,639.00)	3,011,256.0
	4,000,400.20	(1,400,100.00)	0,410,200,20	4,000,000.00	(1,047,033,00)	3,011,230.0
OTHER LOCAL REVENUES (Funds 01, 09, and 62)			MCORTER &			
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.0
18. TOTAL LOCAL PROCEEDS OF TAXES	1					
(Lines C16 plus C17)	4,856,458.25	(1,438,195.00)	3,418,263.25	4,858,895.00	(1,847,639.00)	3,011,256.0

#### Unaudited Actuals Fiscal Year 2012-13 School District Appropriations Limit Calculations

		2012-13 Calculations			2013-14 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS			ľ			
20. Americans with Disabilities Act 21. Unreimbursed Court Mandated Desegregation						
Costs						
<ol> <li>Other Unfunded Court-ordered or Federal Mandates</li> <li>TOTAL EXCLUSIONS (Lines C19 through C22)</li> </ol>			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)			n sa na			
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	201,486,00		201,486.00	185,771.00	2.00	185,771.00
<ol> <li>Revenue Limit State Aid - Prior Years (Object 8019)</li> <li>Supplemental Instruction - CY (Res. 0000, Object 8590)**</li> </ol>	0.00	0.00 496,616.00	496,616.00	0.00	486,017.00	0.00 486,017,00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
<ol> <li>Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**</li> </ol>		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY		0.00	0.00		0.00	0.00
(Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
<ol> <li>ROC/P Apportionment - CY (Res. 0000, Object 8590)**</li> <li>ROC/P Apportionment - PY (Res. 0000, Object 8590)**</li> </ol>		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	49,480.00	0.00	49,480.00	63,617.00	0.00	63,617.00
35. Class Size Reduction, Grade 9 (Object 8590)** 36. SUBTOTAL STATE AID RECEIVED		0.00	0.00		0.00	0.00
(Lines C24 through C35)	250,966.00	496,616.00	747,582.00	249,388.00	486,017.00	735,405.00
ADD BACK TRANSFERS TO COUNTY			10 Million Control			
37. County Office Funds Transfer (Form RL, Line 32)	23,172.00		23,172.00	23,594.00		23,594.00
38. TOTAL STATE AID (Lines C36 plus C37)	274,138.00	496,616.00	770,754.00	272,982.00	486,017.00	758,999.00
DATA FOR INTEREST CALCULATION			IDWARDUNGI			
<ol> <li>Total Revenues (Funds 01, 09 &amp; 62; objects 8000-8799)</li> <li>Total Interest and Return on Investments</li> </ol>	6,018,008.72		6,018,008.72	5,497,101.00		5,497,101.00
(Funds 01, 09, and 62; objects 8660 and 8662)	1,298.36		1,298.36	2,000.00		2,000.00
APPROPRIATIONS LIMIT CALCULATIONS		2012-13 Actual			2013-14 Budget	
D. PRELIMINARY APPROPRIATIONS LIMIT 1. Revised Prior Year Program Limit (Lines A1 plus A6)			5.080,371.35			4,787,413.62
<ol> <li>Revised Fild Teal Program Limit (Lines AT plus Ao)</li> <li>Inflation Adjustment</li> </ol>			1.0377			1.0512
3. Program Population Adjustment (Lines B9 divided			ĺ			
by [A2 plus A7]) (Round to four decimal places)			0.9081			1.0000
<ol> <li>PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)</li> </ol>			4,787,413.62			5,032,529.20
APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18)			3,418,263.25			3,011,256.00
<ol> <li>Cocal Revenues Excluding interest (Line City)</li> <li>Preliminary State Aid Calculation</li> </ol>			0,410,200.20			3,017,200.00
a. Minimum State Aid in Local Limit (Greater of						
\$120 times Line B9 or \$2,400; but not greater			14 700 00			44 700 00
than Line C38 or less than zero) b. Maximum State Aid in Local Limit			14,790.00			14,790.00
(Lesser of Line C38 or Lines D4 minus D5 plus C23;						
but not less than zero)			770,754.00			758,999.00
<ul> <li>Preliminary State Aid in Local Limit</li> <li>(Creater of Lines Dealer Deb)</li> </ul>			770,754.00			752 000 00
(Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes			110,104,00			758,999.00
a. Interest Counting in Local Limit (Line C40 divided by						
[Lines C39 minus C40] times [Lines D5 plus D6c]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			903.96			1,372.22 3,012,628.22
<ol> <li>8. State Aid in Proceeds of Taxes (Cires D5 pits D7a)</li> </ol>			0,710,107.21			5,012,020.22
or Lines D4 minus D7b plus C23; but not greater			Į			
than Line C38 or less than zero)			770,754.00			758,999.00
<ol> <li>Total Appropriations Subject to the Limit</li> <li>a Local Revenues /Line D7b)</li> </ol>			3 /10 107 01			
<ul> <li>a. Local Revenues (Line D7b)</li> <li>b. State Subventions (Line D8)</li> </ul>			3,419,167.21			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			4,189,921.21			



#### Unaudited Actuals Fiscal Year 2012-13 School District Appropriations Limit Calculations

	Salar Salar Salar Salar	2012-13 Calculations	2013-14 Calculations			
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per						
Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary		2012-13 Actual			2013-14 Budget	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,787,413.62			5,032,529.20
12. Appropriations Subject to the Limit (Line D9d)			4,189,921.21			
* Charter School In Lieu Funding						
** State Aid Categorical Flexibility Funding						
		•••••				
			****			
			-			
	*******				<u></u>	
						<b>4</b> 445-00-00-00-00-00-00-00-00-00-00-00-00-00
Paula Rigney Gann Contact Person	nganitrine	415-332-3190 Contact Phone Num	ber		****	

P	Part I - General Administrative Share of Plant Services Costs	
ca ca us	California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offic calculation of the plant services costs attributed to general administration and included in the pool is standardized and autor using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.	ces. The mated
A	<ul> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing <ol> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll <ol> <li>Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.</li> <li>If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.</li> </ol> </li> </ol></li></ul>	269,004.80
В	<ol> <li>Salaries and Benefits - All Other Activities</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, &amp; 8100-8400; Functions 7200-7700, all goals except 0000 &amp; 9000)</li> </ol>	2,987,029.12
С	C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	9.01%
V to	Part II - Adjustments for Employment Separation Costs When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separa o the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal or mass" separation costs.	
p m c	Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by goolicy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. So nay have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's norm costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify hese costs on Line A for inclusion in the indirect cost pool.	tate programs al separation
ei H pi	Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to termi employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such a fandshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charge programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positi administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion	as a Golden ed to federal ions in general
A	A. Normal Separation Costs (optional) Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	0
В	3. Abnormal or Mass Separation Costs (required)	

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

0.00

Par	III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Indirect Costs	
	<ol> <li>Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)</li> </ol>	377,039.19
	<ol> <li>Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)</li> <li>External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)</li> </ol>	23,849.82
	4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,	14,422.00
	goals 0000 and 9000, objects 1000-5999)	0.00
	<ol> <li>Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)</li> <li>Facilities Rents and Leases (portion relating to general administrative offices only)</li> </ol>	48,846.87
	<ul> <li>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)</li> <li>7. Adjustment for Employment Separation Costs</li> <li>a. Plus: Normal Separation Costs (Part II, Line A)</li> </ul>	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	464,157.88
	9. Carry-Forward Adjustment (Part IV, Line F)	156,476.57
	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	620,634.45
В.	Base Costs	
	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,645,018.71
	<ol> <li>Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)</li> <li>Duril Canadas (Functions 2000 abiats 4000 5000 accept 5100)</li> </ol>	806,699.72
	<ol> <li>Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)</li> <li>Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)</li> </ol>	272,976.23 3,929.63
	<ol> <li>Anomary Services (Functions 4000-4999, objects 1000-5999 except 5100)</li> <li>Community Services (Functions 5000-5999, objects 1000-5999 except 5100)</li> </ol>	0.00
	<ol> <li>Enterprise (Function 6000, objects 1000-5999 except 5100)</li> </ol>	0.00
	<ol> <li>Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)</li> </ol>	337,269.64
	<ol> <li>External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)</li> </ol>	0.00
	<ol> <li>Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000 effects 1000 and 0000 effects 1000 5000)</li> </ol>	0.00
	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	0.00
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,137.03
	11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	493,293.78
	<ol> <li>Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)</li> </ol>	0.00
	13. Adjustment for Employment Separation Costs	
	<ul> <li>a. Less: Normal Separation Costs (Part II, Line A)</li> <li>b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)</li> </ul>	0.00
	14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	157,419.23
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,721,743.97
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	9.83%
D.	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	13.14%

### Part IV - Carry-forward Adjustment

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

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

A.	Indirect c	464,157.88				
в.	Carry-for	ward adjustment from prior year(s)				
	1. Carry	-forward adjustment from the second prior year	(21,071.45)			
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00			
C.	Carry-for	ward adjustment for under- or over-recovery in the current year				
	1. Unde cost r	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (6.07%) times Part III, Line B18); zero if negative	156,476.57			
	2. Over- (appr recov	0.00				
D.	Prelimina	156,476.57				
E.	Optional	allocation of negative carry-forward adjustment over more than one year				
	the LEA c the carry-	ne rate at which ay request that justment over more an approved rate.				
	Option 1.	otion 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:				
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	LEA reque	est for Option 1, Option 2, or Option 3				
			1			
F.	Carry-forv Option 2 c	156,476.57				

### Unaudited Actuals 2012-13 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 6.07% Highest rate used in any program: 5.29%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	193,449.00	5,690.00	2.94%
01	4035	23,779.00	1,250.00	5.26%
01	6010	132,060.00	6,990.00	5.29%
01	9010	757,923.24	3,000.00	0.40%

Unaudited Actuals 2012-13 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL		(Resource 1100)	Tor Expenditure	(Resource 6300)"	IOtais
		4 4 4 0 00		4 477 00	0 500 00
1. Adjusted Beginning Fund Balance	9791-9795	1,118.98		1,477.08	2,596.06
<ol> <li>State Lottery Revenue</li> <li>Other Local Revenue</li> </ol>	8560	13,466.95		3,413.58	16,880.53
	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted	0900	0.00		0.00	0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available	0300	0.00		l l l l l l l l l l l l l l l l l l l	0.00
(Sum Lines A1 through A5)		14,585.93	0.00	4.890.66	19,476.59
(Com Enloop (Company)		14,000.00	0.00	4,000.00	10,470.00
3. EXPENDITURES AND OTHER FINANCI	NG USES				
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	13,275.72		3,238.00	16,513.72
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
<ul> <li>c. Duplicating Costs for Instructional Materials (Resource 6300)</li> <li>6. Capital Outlay</li> <li>7. Tuition</li> </ul>	5100, 5710, 5800 6000-6999 7100-7199	0.00			0.00
<ol> <li>Interagency Transfers Out         <ul> <li>To Other Districts, County Offices, and Charter Schools</li> <li>To JPAs and All Others</li> </ul> </li> </ol>	7211,7212,7221, 7222,7281,7282 7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financin		0.00			0.00
(Sum Lines B1 through B11)	9 0000	13,275.72	0.00	3,238.00	16,513.72
C. ENDING BALANCE (Must equal Line A6 minus Line B12) D. COMMENTS:	979Z	1,310.21	0.00	1,652.66	2,962.8

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

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

21 65474 0000000 Form NCMOE

	Fun	ids 01, 09, and	d 62	2012-13
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	AII	Ali	1000-7999	5,792,041.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	327,041.21
<ul> <li>C. Less state and local expenditures not allowed for MOE:</li> <li>(All resources, except federal as identified in Line B)</li> </ul>				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	16,170.25
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	19,398.87
4. Other Transfers Out	All	9200	7200-7299	256,657.00
5. Interfund Transfers Out	All	9300	7600-7629	239,006.98
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)				
	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must is in lines B, C D2.		
<ol> <li>Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)</li> </ol>				524 222 40
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	531,233.10
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	All	All	minus 8000-8699	74,398.36
2. Expenditures to cover deficits for student body activities		entered. Must litures in lines		
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)			-	5,008,165.25
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				5,008,165.25

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Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		121.37
<ul> <li>B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)</li> </ul>		
C. Total ADA before adjustments (Lines A plus B)		121.37
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		121.37
F. Expenditures per ADA (Line I.G divided by Line II.E)		41,263.62
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
<ol> <li>Adjustment to base expenditure and expenditure per ADA amounts LEAs failing prior year MOE calculation (From Section VI)</li> </ol>	for 0.00	<u>38,494.68</u> 0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,913,460.49	38,494.68
B. Required effort (Line A.2 times 90%)	4,422,114.44	34,645.21
C. Current year expenditures (Line I.G and Line II.F)	5,008,165.25	41,263.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	EMet
<ul> <li>F. MOE deficiency percentage, if MOE not met; otherwise, zero</li> <li>(Line D divided by Line B)</li> <li>(Funding under NCLB covered programs in FY 2014-15 may</li> </ul>		
be reduced by the lower of the two percentages)	0.00%	0.00%

	Fun	ds 01, 09, and	1 62	
Education Jobs Fund Expenditures (Resource 3205)	Goals	Functions	Objects	2012-13 Expenditures
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	509.00
2. Less state and local expenditures not allowed for MOE:			4000 7000	
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.		entered. Must ires previously		
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:		entered. Must		
a. Expenditures to cover deficits for student body activities	expenditu	ures previously	/ included.	
<ol> <li>Total Education Jobs Fund expenditures available to apply to deficiency</li> </ol>				
(Line IV.A1 minus Line IV.A2j plus Line IV.A3a)		-		509.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requiremer are positive) (continued)	۱t (If both amounts in Li	ine D of Section III
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)		
(Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	5,008,165.25	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		41,263.62
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment.	MOE N	/let
(If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)		
<ol> <li>MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B)</li> </ol>		
(Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)									
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment							
	rtajuotittorrt	<u>And And And And And And And And And And </u>							
Total charter school adjustments	0.00	0.00							
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section	on III, Line A.1) Total	Expenditures							
Description of Adjustments	Expenditures	Per ADA							

### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report

### 21 65474 0000000 Form PCR

			Direct Costs -		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E)	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructions	N						
Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.0
1110	Regular Education, K–12	2,077,186.83	1,409,585.32	3,486,772.15	593,649.76		4,080,421.9
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.0
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.0(
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	781,571.07	24,654.39	806,225.46	137,266.08		943,491.54
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.0(
Other Goal	S						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	and the second	0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.0(
Other Costs						· · · ·	*****
	Food Services					0.00	0.00
	Enterprise					0.00	0.00
er 61 we we	Facilities Acquisition & Construction					16,170.25	16,170.25
an han a han a maran a	Other Outgo					725,155.66	725,155.60
Other	Adult Education, Child Development,						
Funds	Cafeteria, Foundation ([Column 3 +						
1 unus	CAC, line C5] times CAC, line E)		0.00	0.00	26,801.83		26,801.83
	Indirect Cost Transfers to Other Funds		0.00	0.00	20,001.00		#0,00110
	(Net of Funds 01, 09, 62, Function 7210,						
	(Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
					0.00		0,00
	Total General Fund and Charter	0.050 858 00	1 404 000 71	1 000 000 51	757 717 /7	741,325.91	5,792,041.19
	Schools Funds Expenditures	2,858,757.90	1,434,239.71	4,292,997.61	757,717.67	141,323.91	5,192,041.15

#### California Dept of Education SACS Financial Reporting Software - 2013.2.0 File: nor (Rev 02/22/2012)

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### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Servíces	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals	and a start of the second s	and and the second s	foren vert heren til forstrække som forskalde. Før forskalde for forskalde en			na an in tha ann an Anna Ionair i Anna		f non sandon manga far i sin da an an an an san san san			n man tanan tanan sa san san san sa		
0001	Pre-Kindergarten	0,00	0.00	0.00	0,00	0.00	0,00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,958,267.88	14,402.58	15,611.33	0.00	3.24	84,972,17	3,929.63			0.00	0.00	2,077,186.83
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0,00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0,00	0.00
3300	Independent Study Centers	0.00	0.00	0,00	0,00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0,00	N		0.00	0,00	0.00
3700	Specialized Secondary Programs	0.00	0,00	0.00	0.00	0.00	0,00	0.00			0.00	0.00	0,00
3800	Vocational Education	0.00	0.00	0.00	0,00	0,00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0,00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0,00	0,00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0,00			0.00	0,00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0,00	0,00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0,00	0.00	0.00
5000-5999	Special Education	708,983.50	28,616.57	0.00	0.00	43,971.00	0.00	0.00			0.00	0,00	781,571.07
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	4	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0,00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct	Charged Costs	2,667,251.38	43,019.15	15,611.33	0.00	43,974.24	84,972.17	3,929.63	0.00	0.00 * Functions 7100-71991	0.00	0.00	2,858,757.90

\* Functions 7100-7199 for goals 8100 and 8500
Sausalito Marin City Elementary Marin County

### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

21 65474 0000000 Form PCR

BRANENAL PERINGKANAL PARTIN KERANAL PERING PERING PENINGKAN PERINGKAN PENINGKAN PENINGKAN PENINGKAN PENINGKAN P	Allocated Support Costs (Based on factors input on Form PCRAF)					
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total	
Instructional Goa	als					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K–12	856,412.18	542,140.65	11,032.49	1,409,585.32	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	24,654.39	0.00	0.00	24,654.39	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds	1					
	Adult Education (Fund 11)		0.00		0.00	
	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
560 TOX	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated S	upport Costs	881,066.57	542,140.65	11,032.49	1,434,239.71	

Sausalito Marin City Elementary Marin County

### Unaudited Actuals 2012-13 Program Cost Report Schedule of Central Administration Costs (CAC)

21 65474 000000 Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1 9000, Objects 1000-7999)	337,269.64
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	
2 9000, Objects 1000-7999)	14,422.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	277 020 10
3 0000, Objects 1000-7999)	377,039.19
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000- 4 7999)	28,986.85
4 7999)	20,900.03
5 Total Central Administration Costs in General Fund and Charter Schools Funds	757,717.68
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,858,757.90
2 Total Allocated Costs (from Form PCR, Column 2, Total)	1,434,239.71
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,292,997.61
C Direct Charged Costs in Other Fronds	
<ul> <li>C. Direct Charged Costs in Other Funds</li> <li>1 Adult Education (Fund 11, Objects 1000-5999, except 5100)</li> </ul>	0.00
Addit Education (Fund 11, Objects 1000-3999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
	1
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	157,419.23
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
	9.44976994499494944944444444444444444444
5 Total Direct Charged Costs in Other Funds	157,419.23
	4 450 410 04
D. Total Direct Charged and Allocated Costs (B3 + C5)	4,450,416.84
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	17.03%
E. Natio of Constat Automitisti about Costs to Fitteet Charged and Anocated Costs (AJ/F)	11.0.70

Sausalito Marin City Elementary Marin County

### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

21 65474 0000000 Form PCR

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			16,170.25		16,170.25
Other Outgo (Objects 1000-7999)				725,155.66	725,155.66
Total Other Costs	0.00	0.00	16,170.25	725,155.66	741,325.91

#### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

21	65474 0000000
	Form PCRAF

			Teacher Full-Time E	quivalents		Classroo	m Units	Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Uni	listributed Expenditures, Funds 01, 09, and 62, 9000 (will be allocated based on factors input)					nangan perinduk pertampakan ang kanan kana kana kana kana kana	an barran barran tanan mana da karan yang karan karan karan karan karan karan karan karan karan yang karan kara	
	n Factor(s) by Goal:	41,090.65 FTE Factor(s)	58,921.01 FTE Factor(s)	648,057.58 FTE Factor(s)	132,997.33 FTE Factor(s)	542,140.65 CU Factor(s)	0.00	11,032.49
(Note: Al	location factors are only needed for a column if indistributed expenditures in line A.)	1 12 ( 1000(3)		TTE FROM(S)	TTE Factor(S)	CO racio(s)	CU Factor(s)	PT Factor(s)
Instructional Goa	ls Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	0,20	1.40	3.00	1.50	39.57	1,25	73.00
3100	Alternative Schools			a de la Mandal de Talen e de la Carlo de la consta per la des esperan y consepor e superior de la constante de		al al francés de la serie d		
3200	Continuation Schools						an man ta an internet an tanàna mandritra dia kaominina dia kaominina dia 2014 milandra dia kaominina dia kaomi	
3300	Independent Study Centers					in men viime koskynni (kaike) resaiken nord, arkina niegenpanyos olisu	99	ne a conserva con activa conserva conserva con activa de la conserva de la decara de la conserva conserva de la
3400	Opportunity Schools			na fhair fhirinn a bhairtean a lathaise airtean far fhair fr. Fhysionairtean an Angarai			a a da a canadana a sana a sana a sa a da ana a sa da ana a sa da ana ana a sa da ana ana sa sa sa sa sa sa sa	
3550	Community Day Schools			na manana kanana ka		d alah di kalakati di kala dalam kalakati kala kala di kalakati di kalakati kalakati kalakati kalakati kalakat		an a
3700	Specialized Secondary Programs		n y popular na manaka na manaka na na na manaka na na manaka na na kikana na kanaka na manaka na manaka na man			i dan da kana manakan sa si da katiki da mana yang yang manananan sa na yang ang kana sa sa sang yang kana sa s		999999 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
3800	Vocational Education	Control and State and Article a Article and Article				an an inn an ann an an ann an ann an Ann an Ann an Ann a bha a bhairt ann an an an an Ann an an Ann		Na na mana ana amin'ny fanisana amin'ny tanàna mandritra dia mampina mina mandritra dia mandritra dia mandritra Ny faritr'ora dia mampina dia kaominina dia kaominina dia kaominina dia kaominina dia kaominina dia kaominina di
4110	Regular Education, Adult			ana na hana ana ana ana ana ana ana ana		den min de al de la del de de la défensión de la bandi de menta de la desta de en en es a de de ser en especta		n ann ann ann an Allan a star ann an Allan ann an Allan an Allan an Allan an Allan an Allan an Allan a San All
4610	Adult Independent Study Centers		na da na mangana na mangana na				arren fa Manan menekakanan kenyaka sa reperjenya nyapatenya panapanya (nyapate	
4620	Adult Correctional Education			and a second			and the dignaphy of the second and and the set of the set of the second second second second second second second	
4630	Adult Vocational Education					na ma mana pinana na katalangan na katalang ang mana dan dan pinan katalan katalan katalan da katalan da katala		
4760	Bilingual		n an san ta na ann an Anna Anna Anna an		n a travensku kalendar og som førsta for at ander som en som e			n, mar 1994 m. 1974 m. 1974 m. 1974 m. 1974 m. 1977 m. 1977 m. 1974 m. 1974 m. 1974 m. 1974 m. 1974 m. 1977 m. 1
4850	Migrant Education		Al di anno de la Alfrante dell'Informazione dell'Adformazione e la constante e presentazione e a constante e su	y alan na ka a a maa a na ya ka ana a ka ya ka a a a a a a a a a a a a a a	an an a fair an			
5000-5999	Special Education (allocated to 5001)	0.30		999 - 1999 - 1997 - 199	1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -			
6000	ROC/P		anna a gu a gu a na ann an ann ann ann ann ann ann an	######################################				
Other Goals	Description		ann ann a' mhairte ann an ann ann ann ann ann ann ann ann			anna a star an, a anna abara ang funana at ta anna 1976 a ang 1976 a ang		un ganta a constante e al constante de 1998 en español y e o Brenis, de Branke de Branke de Constant de Constan
7110	Nonagency - Educational							
7150	Nonagency - Other		na anna 1999 io an Anna Anna Anna Anna Anna an Anna ann an Anna A					******
8100	Community Services	and the second	N 1947 III. S. C. W. M. W. M. Markellon, et al. Methodosen "Southeast from New Southeast and Southeast and			a a na mana sa na mana na manana na manana dan ana na mana na mana a ta kata na kata na kata na kata na kata na	i de la Ulteri de la calendar este da construir de la segura de la secondar de la secondar de la secondar de l	anya kasara Malangka Malangka Kasara Kas
8500	Child Care and Development Services				a Manya Mangana ang ang ang ang ang ang ang ang a			nadari baha anang di sha dafa da ka di nadarat di kabada kar bar ka shana ka ka kara ka ka ka na da ka na da k
Other Funds	Description							
<del>ب</del> م	Adult Education (Fund 11)							
-	Child Development (Fund 12)							
	Cafeteria (Funds 13 & 61)							
C. Total Allocation		0.50	1,40	3.00	1,50	39.57	1.25	73.00

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# **2012-2013 UNAUDITED ACTUALS**

# REVENUE LIMIT SUMMARY (RL)

# SUMMARY OF INTERFUND ACTIVITIES (SIAA)

# HOME-TO-SCHOOL AND SEVERELY DISABLED/ORTHOPEDICALLY IMPARIED (TRAN)

	Principal		
	Appt.		
	Software	2012-13	2013-14
Description	Data ID	Unaudited Actuals	Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,875.95	6,941.95
2. Inflation Increase	0041	203.00	101.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA			
(Sum Lines 1 through 3)	0024	7,078.95	7,042.95
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,078.95	7,042.95
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	123.25	123.25
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	872,480.59	868,043.59
6. Allowance for Necessary Small School	0489	0.00	
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	24,619.00	
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			
5d through 11, plus Line 13, minus Lines 12 and 14)	0082	897,099.59	868,043.59
DEFICIT CALCULATION		a ny kaodim-paositra dia mampina dia kaodim-paositra dia kaodim-paositra dia kaodim-paositra (kaodi	an a
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	697,297.57	674,712.92
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	24,969.00	28,067.00
19. Less: Longer Day/Year Penalty	0287	0.00	
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	8,052.00	
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS			
(Sum Lines 18 and 22, minus Lines 19 through 21)		16,917.00	28,067.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	714,214.57	702,779.92

	Principal Appt. Software	2012-13	2013-14
Description	Data ID	Unaudited Actuals	Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	4,733,472.00	4,858,895.00
26. Miscellaneous Funds	0588	0.00	
27. Community Redevelopment Funds	0589, 0721	122,986.00	
28. Less: Charter Schools In-lieu Taxes	0595	1,438,510.00	1,847,639.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	3,417,948.00	3,011,256.00
30. Charter School General Purpose Block Grant Offset			
(Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit			
(Sum Line 24 minus Lines 29 and 30;			
if negative, then zero)	0111	0.00	0.00
b. Less: Education Protection Account (EPA) (Obj. 8012)		27,468.00	24,650.00
c. Plus: Charter School Portion of EPA included in 31b			·
d. NET STATE AID			
(Line 31a minus 31b, plus 31c; if negative, then zero)	0737	0.00	0.00
OTHER ITEMS		มหรื่มมหารองการของสราช เสราะสามารถสามารถสามารถสามารถได้สามาร	
32. Less: County Office Funds Transfer	0458	23,172.00	23,594.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
<b>5</b>	3103, 9007		
37. Community Day School Additional Funding			
38. Basic Aid "Choice"/Court Ordered Voluntary	0634, 0629,		
Pupil Transfer/Basic Aid Open Enrollment	9037	197,186.00	184,715.00
39. Basic Aid Supplement Charter School Adjustment	9018	197,100.00	104,715.00
40. All Other Adjustments			
41. TOTAL, OTHER ITEMS		474.044.00	404 404 00
(Sum Lines 33 through 40, minus Line 32) 42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41)		174,014.00	161,121.00
(This amount should agree with Object 8011)		174,014.00	161,121.00
43. Less: Revenue Limit State Apportionment Receipts		174,014.00	101,121.00
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		174 014 00	
(LINE 42 MINUS LINE 43)		174,014.00	
OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001		***
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs			
(Retained and Recommended for Retention,			
and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		***



#### Unaudited Actuals 2012-13 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Bescher Stall	119 BACHELON ING ANTINGTON AND BACKTONING AND	Direct Costs	- Interfund	Indirect Cos	is - Interfund	Interfund	Interfund	Due From	Due To
9         BUBLING         0.0 </th <th>Description</th> <th></th> <th></th> <th>Transfers In</th> <th>Transfers Out</th> <th>Transfers In</th> <th>Transfers Out</th> <th>Other Funds</th> <th>Other Funds</th>	Description			Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
Div         Div <thdiv< th=""> <thdiv< th=""> <thdiv< th=""></thdiv<></thdiv<></thdiv<>	01 GENERAL FUND				1901,017,007,007,017,007,017,017,017,000,727,000 E		,		
Intermediation         Control		0.00	0.00	0.00	0.00	0.00	239 006 98		
Benefit Code (1)         Code (2)         Code (2) <thcode (2)        Code (2)         <thcode (2)</thcode </thcode 	Fund Reconciliation			A NO DECEMBER OF		0.00	200,000.00	120,745.71	0.00
Open Description         Open Description<		0.00	6.00	0.00	0.00				
10         PROMUNELNEW DEVELOPE FUND Construction Fund Resources Fund Resources	Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Lorentino Stati In All Fridownia         0.02         0.02         0.03								0.00	0.00
Energy Constraints         Constraints <thconstraints< th=""></thconstraints<>	Expenditure Detail								
Dode Security Preduction         Out         Out <td>11 ADULT EDUCATION FUND</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	11 ADULT EDUCATION FUND								
Interference         0.00		0.00	0.00	0.00	0.00	0.00	0.00		
Egeodation Usati Varial Science 11, 1997 (Strate Private Sis Over 111, 1997 (Strate Private Sis Over 111, 1997 (Strate Private First Science 11, 1997 (	Fund Reconciliation			4462001/04		0.00	0.00	0.00	0.00
Bits Maxaellyse Chail         Control         Contro         Control         Control <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td>		0.00	0.00	0.00	0.00				
13         0.00         0	Other Sources/Uses Datail	0.00	0.00	6,00	0.00	0,00	0.00		
Bendfine Built For financial state For financi For financial state For financial state For financial st								0.00	0.00
Mode Researcher         Col	Expenditure Detail	0.00	0.00	0.00	0.00	Sector Sect			
M DEFERSION         0.00						83,196.00	0.00	0.00	10 444 00
Other Source-Listes Chall         0.00	14 DEFERRED MAINTENANCE FUND							0.00	40,111.00
First Reconstitution         0.00<		0.00	0.00			100.000.00	0.00		
Barden Duali And Rescalation Internation Internatinternatinterenal Internatio Internation Internation Internation I	Fund Reconciliation					100,000.00	00,0	0.00	0.00
Other Sources/Lase Diall True Reconsultance Diall Sources/Lase Diall Diard Reconsultance Diall Diard Reconsultance Diallo Reconsultance Diall Diard Reconsultance Diallo Rec	15 PUPIL TRANSPORTATION EQUIPMENT FUND Excenditure Detail	0.00							
1 # BECK, INSERVER, ADD 260 OFEN DAVA STATUS QUILAY         0.00	Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Beyendius Deal         0.00								0.00	0.00
Fund Rescalation         0.00	Expenditure Detail								
19         BCHOOL DUS EMBASIONE RELUTION FUND Severation Data Proof besocritation Proof besocritation Proof besocritation Expenditu Data Proof besocritation Proof besocritation Expenditu Data Proof besocritation Expenditu Data Pr						0.00	90,000.00		
Other BoccaseLives Detail Fund Rescription         0.00<	18 SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.00
Fund Recondition         Fund Recondition<		0.00	0.00						
19         COUNCATION SPECIAL REVEWUE FUND         0.00		74140000				0.00	0.00	0.00	0.00
Other Source/Uses Detail Paid Reconciliation         0.00         0.0	19 FOUNDATION SPECIAL REVENUE FUND								
Fund Reconciliation         0.00 </td <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0.00</td> <td></td> <td></td>		0.00	0.00	0.00	0.00		0.00		
Expenditure Otellal         0.00 </td <td>Fund Reconciliation</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Fund Reconciliation						0.00	0.00	0.00
Other Sources/Uses Detail         0.00									
21       BULING FUND       0.0       0.00	Other Sources/Uses Detail					0.00	0.00		
Espendius Detail         0.00								0.00	0.00
Fund Reconditation         0.00 <td>Expenditure Detail</td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Expenditure Detail	0.00	0.00						
26 CAPTAL FACULTIES FUND         0.00         0						0.00	0.00		
Other Sources/Uses Detail         0.00	25 CAPITAL FACILITIES FUND	-						0.00	0.00
Fund Reconciliation         0.00 </td <td></td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td>539462 g</td> <td></td>		0.00	0.00					539462 g	
30 STATE SCHOOL BUILING LEASEPURCHASE FUND         0.00<						0,00	0.00	0.00	0.00
Other Source/Less Detail         0.00         0	30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Fund Reconciliation         0.00         0.00         0.00         0.00           Expenditure Detail         0.00         0.00         0.00         0.00         0.00           Expenditure Detail         0.00         0.00         0.00         0.00         0.00           Fund Reconciliation         0.00         0.00         0.00         0.00         0.00         0.00           Secourt rescribes Detail         0.00 <td< td=""><td></td><td>0.00</td><td>0.00</td><td></td><td></td><td>0.00</td><td>0.00</td><td>69 60 60 60 60 60 60 60 60 60 60 60 60 60</td><td></td></td<>		0.00	0.00			0.00	0.00	69 60 60 60 60 60 60 60 60 60 60 60 60 60	
Expanditure Detail         0.00 <td>Fund Reconciliation</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td>	Fund Reconciliation							0.00	0.00
Other Sources/Uses Detail         0.00         0.00         0.00         0.00         0.00           40 SPECUL, RESERVE FUND FOR CAPTAL OUTLAY PROJECTS         0.00         0		0.00	0.00						
40 SPECULA RESERVE FLAD FOR CAPTAL OUTLAY PROJECTS         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         74,834.00           40 CAP ROJ FLIND FOR BLENDED COMPONENT UNITS Expenditure Detail         0.00         0.00         0.00         0.00         0.00         0.00         0.00         74,834.00           51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail         0.00	Other Sources/Uses Detail					0.00	0.00		The second se
Expenditure Detail         0.00         0.00         0.00         145,810.98         0.00         74,834.00           Fund Reconciliation         0.00         0.00         0.00         0.00         74,834.00           Cherres Surves FUses Detail         0.00         0.00         0.00         0.00         74,834.00           Cherres Surves FUses Detail         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         74,834.00         0.00         74,834.00         0.00         74,834.00         0.00         74,834.00         0.00         74,834.00         0.00         74,834.00         0.00         74,834.00         0.00         74,834.00         0.00								0.00	0.00
Fund Reconciliation         0.00         74,634.00           49 CAP PROJ FUND FOR BLENDED COMPONENT UNTS         0.00         0.00         74,634.00           Expenditure Datail         0.00         0.00         0.00         0.00           51 BOND INTEREST AND REDEMPTION FUND         Expenditure Datail         0.00	Expenditure Detail	0.00	0.00						
49         CAP PROJ FUNDE POR BLENDED COMPONENT UNITS         0.00 <td></td> <td>the office of the office of th</td> <td></td> <td></td> <td></td> <td>145,810.98</td> <td>0.00</td> <td>0.00</td> <td>74 634 05</td>		the office of th				145,810.98	0.00	0.00	74 634 05
Other Sources/Uses Detail         0.00         0.00         0.00         0.00           51         BOND INTEREST AND REDEMPTION FUND Expenditure Detail         0.00         0.00         0.00         0.00           Cher Sources/Uses Detail         Fund Reconciliation         0.00         0.00         0.00         0.00           20 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail         0.00         0.00         0.00         0.00           51         BAX VIERRIDE FUND Starter Sources/Uses Detail         0.00         0.00         0.00         0.00           51         CAX OVERRIDE FUND Starter Sources/Uses Detail         0.00         0.00         0.00         0.00           51         CAX OVERRIDE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00           51         CAX OVERRIDE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00           51         Fund Reconciliation Fund Reconciliation         0.00         0.00         0.00         0.00         0.00         0.00           51         FUNDATION PERMANENT FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00	49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	CONTRACTO				8		0.00	/4,004.00
Fund Reconciliation         0.00         0.00         0.00         0.00           51         BOND INTEREST AND REDEMPTION FUND Expenditure Detail         0.00         0.00         0.00         0.00           52         DEBT SVC FUND FOR ELENDED COMPONENT UNITS Expenditure Detail         0.00         0.00         0.00         0.00         0.00           53         TAX OVERRIDE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00           53         TAX OVERRIDE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00           54         Fund Reconciliation         0.00         0.00         0.00         0.00         0.00           53         TAX OVERRIDE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00           Cher Sources/Uses Detail         0.00         0.		0.00	0.00			0.00	0.00	201444202	- And a second second
Expenditure Detail         0.00 <td>Fund Reconciliation</td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0,00</td> <td>0.00</td> <td>0.00</td>	Fund Reconciliation					0.00	0,00	0.00	0.00
Other Sources/Uses Detail Fund Reconciliation         0.00         0.									
Fund Reconciliation         0.00         0.00         0.00           S2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS         Expenditure Detail         0.00         0.00         0.00           Cher Sources/Uses Detail         0.00         0.00         0.00         0.00         0.00           53 TAX OVERRIDE FUND         0.00	Other Sources/Uses Detail					0.00	0.00		
Expenditure Detail         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td>								0.00	0.00
Fund Reconciliation         0.00 </td <td>Expenditure Detail</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>a-streeood</td> <td></td>	Expenditure Detail							a-streeood	
53 TAX OVERRIDE FUND         0.00<						0.00	0.00	-	-
Expenditure Detail         0.00 <td>Fund Reconciliation 53 TAX OVERRIDE FUND</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td>	Fund Reconciliation 53 TAX OVERRIDE FUND							0.00	0.00
Fund Reconciliation         0.00         0.00         0.00         0.00           5D EBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail         0.00         0.00         0.00         0.00           57 FOUNDATION PERMANENT FUND         0.00         0.00         0.00         0.00         0.00           57 FOUNDATION PERMANENT FUND         0.00         0.00         0.00         0.00         0.00           61 CAFETERIA ENTERPRISE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00           61 CAFETERIA ENTERPRISE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00           61 CAFETERIA ENTERPRISE FUND Expenditure Detail         0.00         0.00         0.00         0.00         0.00	Expenditure Detail						-		
56         DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail         0.00         0.00         0.00           57         FOUNDATION PERMANENT FUND Expenditure Detail         0.00						0.00	0.00	0.00	0.00
Other Sources/Uses Detail         0.00	56 DEBT SERVICE FUND							0.00	0.00
Fund Reconciliation         0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td>5.41×0</td> <td></td>						0.00	0.00	5.41×0	
Expenditure Detail         0.00 <td>Fund Reconciliation</td> <td>Another</td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0,00</td> <td>0.00</td> <td>0.00</td>	Fund Reconciliation	Another				0.00	0,00	0.00	0.00
Other Sources/Uses Detail         0.00         0.00           Fund Reconcilitation         61         0.00		0.00	0.00	0.00	0.00				
Fund Reconcilitation         0.00<	Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail         0.00 <td></td> <td>20 DOUGH</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td>		20 DOUGH						0.00	0.00
Other Sources/Uses Detail 0.00 0.00	Expenditure Detail	0.00	0.00	0.00	0.00	Concession of the second s			
	Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00



Sausalito	Marin	City	Elementary
Marin Cou	inty		-

#### Unaudited Actuals 2012-13 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND				· 사람은 사람은 소리가 다 다				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation					0.00	0.00	0.00	
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.001	0.00			0,00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation		1997 - 1997 -					0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		1			0.00			
Fund Reconciliation			-				0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail		and the second second						
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								0.00
Expenditure Detail							N 1000	
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0,00	329,006,98	329,006,98	120,745,71	120,745,71

### Unaudited Actuals 2012-13 Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

		the second s	00.01
Description SCHEDULE I - PUPIL TRANSPORTATION DATA	EDP No.	Home-to-School	SD/OI
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	1.0	
B. 1. ENTER average number of pupils transported daily one way to/from school	000,000	1.0	
(excluding extended year)	020/019	73.0	
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	0.0
C. ENTER total number of miles driven to/from school	021/022	3,880.0	0.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination			
of both, for days pupils transported	030/033	1	
SCHEDULE II - COST DATA		and Arch for any of the second second second second for the second second second second second second second se	
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702,			
3752, 3802, and 3902)		25,297.94	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		3,613.47	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
O. T. Odbagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
<ol> <li>Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)</li> </ol>		6,946.02	0.00
<ol> <li>Interprogram/Interfund Transfers (Objects 5710 and 5750)</li> </ol>		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800)		0.00	0.00
(Contracts for repairs should be charged to Object 5600)		60,147.23	0.00
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service			
(Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function			
3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100,			
Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439,			
minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18,			
Object 8972)			
(SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500,			
plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439,			
minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
<ol> <li>ENTER amount of capital outlay, lease purchase &amp; debt service</li> </ol>			
included on Line D in Home-to-School that belongs in SD/OI as a decrease			
to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240			
(SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	96,004.66	0.00
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions	004/000		0.00
<ul> <li>H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)</li> <li>Reimbursement from other districts/county offices/charter or private schools/agencies for transportation</li> </ul>	094/093	96,004.66	0.00
expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services		0.00	0.00
(i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	96,004.66	0.00
K. Indirect Costs (Approved indirect cost rate of 6.07% times the sum of Line H minus lines C1, D, and D1.	1 1	00,000,000	0.00
If negative, then zero.)		5,827.48	0.00
L. Net Pupil Transportation Expense (Lines J and K)	100/101	101,832.14	0.00

### Unaudited Actuals 2012-13 Annual Report of Pupil Transportation Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		101,832.14	0.00
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
<ul> <li>C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils</li> <li>1. ENTER payments by your LEA, included in Schedule II, Line C1</li> </ul>			
<ol> <li>ENTER payments by another LEA, included in Schedule II, Line C1</li> </ol>			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			u hourses
<ol> <li>ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was</li> </ol>			
for your pupils (exclude portion other LEAs paid to you as part of their costs)			
<ol> <li>ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA</li> </ol>		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
<ol> <li>ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA</li> </ol>			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	101,832.14	0.00
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	26,245	0.000
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,394.961	0.000
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	101,832.14	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1			
(maintain documentation locally)	132a		

Contact: Paula Rigney

Title: Business Manager

Agency: Sausalito Marin City School District

Phone Number/Ext: 415-332-3190 ext. 205

E-mail Address: prigney@smcsd.org

# **2012-2013 UNAUDITED ACTUALS**

# 2013-2014 BUDGET TECHNICAL REVIEW CHECK LIST

# 2012-2013 UNAUDITED ACTUALS TECHNICAL REVIEW CHECK LIST

SACS2013ALL Financial Reporting Software - 2013.2.0 9/5/2013 5:00:27 PM

### Unaudited Actuals 2013-14 Budget

Technical Review Checks

### Sausalito Marin City Elementary

Marin County

21-65474-0000000

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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.0 9/5/2013 5:00:02 PM

> Unaudited Actuals 2012-13 Unaudited Actuals Technical Review Checks

### Sausalito Marin City Elementary

Marin County

21-65474-0000000

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)
- 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 I	RESOURCE	OBJECT	VALUE
13	5310	8660	-28.92

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

### SUPPLEMENTAL CHECKS

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 9.83% Explanation: The District has historically had a high ICR and it actually dropped from the previous year.

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, exceeds \$12. Please review Form TRAN, paying special attention that the number of miles entered on Schedule I, Line C is accurate and that expenditures for "other miles" have been excluded from transportation costs

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reported. EXCEPTION Home-to-School Bus Operating Expense (Sch. III, Line G) 101,832.14 Total Miles Driven to/from School (Sch. I, Line C) 3,880.00 Cost Per Mile (Sch. III, Line H1) 26.25 Explanation:2012-13 is the last year the district will be offering transportation to it's students. It has been eliminated in the 2013-14 budget.

### EXPORT CHECKS

Checks Completed.

# **2012-2013 UNAUDITED ACTUALS**

# SPECIAL EDUCATION MAINTENANCE OF EFFORT

# 2012-2013 ACTUALS vs. 2011-2012 ACTUALS (SEMA)

# SPECIAL EDUCATION MAINTENANCE OF EFFORT

# 2012-2013 BUDGET vs. 2012-2013 ACTUALS (SEMB)

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#### Unaudited Actuals Special Education Maintenance of Effort 2012-13 Actual vs. 2011-12 Actual Comparison 2012-13 Expenditures by LEA (LE-CY)

1000-1999         Certific           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital           7130         State S           7430-7439         Debt S           7310         Transfe           7350         Transfe           PCRA         Programe           Total Ir         TOTAL           FEDERAL EXPENDIT         Certific           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital	sified Salaries oyee Benefits s and Supplies ces and Other Operating Expenditures al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	(Goal 5001) 66,773.00 0.00 1,301.57 0.00 4,513.00 0.00 0.00 0.00 72,587.57 0.00	(Goal 5050) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(Goal 5060) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(Goal 5710) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	(Goal 5730) 0.00 0.00 0.00 0.00 0.00 0.00	(Goal 5759) 0.00 0.00 0.00 191,970,23 0.00	(Goal 5770) 111,676.20 97,404.23 72,469,74 9,953.99 243,990.84	Adjustments*	58 178,449.20 97,404.23 73,771.31 9,953.99
1000-1999         Certific           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital           7130         State S           7430-7439         Debt S           7310         Transfe           7350         Transfe           PCRA         Programe           Total Ir         TOTAL           FEDERAL EXPENDIT         Certific           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital	ficated Salaries sified Salaries oyee Benefits s and Supplies ces and Other Operating Expenditures al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	0.00 1,301.57 0.00 4,513.00 0.00 0.00 0.00 72,587.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 191,970.23	97,404.23 72,469,74 9,953.99		97,404.23 73,771.31
1000-1999         Certific           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital           7130         State S           7430-7439         Debt S           7310         Transfe           7350         Transfe           PCRA         Programe           Total Ir         TOTAL           FEDERAL EXPENDIT         Certific           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital	ficated Salaries sified Salaries oyee Benefits s and Supplies ces and Other Operating Expenditures al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	0.00 1,301.57 0.00 4,513.00 0.00 0.00 0.00 72,587.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 191,970.23	97,404.23 72,469,74 9,953.99		97,404.23 73,771.31
2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital           7130         State S           7430-7439         Debt S           7310         Transfe           7350         Transfe           PCRA         Progra           TOTAL         TOTAL           FEDERAL EXPENDI'         1000-1999           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital	sified Salaries oyee Benefits s and Supplies ces and Other Operating Expenditures al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	0.00 1,301.57 0.00 4,513.00 0.00 0.00 0.00 72,587.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 191,970,23	72,469,74 9,953.99		73,771.31
3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital           7130         State S           7430-7439         Debt S           7310         Transfe           7350         Transfe           7350         Transfe           PCRA         Progra           TOTAL         F           FEDERAL EXPENDI'         1000-1999           2000-2999         Classif           3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital	oyee Benefits s and Supplies ces and Other Operating Expenditures al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	1,301.57 0.00 4,513.00 0.00 0.00 0.00 72,587.57	0.00 0.00 0.00 0.00 0.00 0.00	0,00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 191,970.23	9,953.99		
4000-4999 Books 5000-5999 Service 6000-6999 Capital 7130 State S 7430-7439 Debt S 7430-7439 Debt S 7310 Transfe PCRA Progra TOTAL FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	s and Supplies ces and Other Operating Expenditures al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	0.00 4,513.00 0.00 0.00 0.00 72,587.57	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 191,970.23	9,953.99		9,953.99
5000-5999         Service           6000-6999         Capital           7130         State S           7430-7439         Debt S           7310         Transfe           7350         Transfe           7350         Transfe           PCRA         Progra           TOTAL         TOTAL           FEDERAL EXPENDI         1000-1999           Certific         2000-2999           Classif         3000-3999           5000-5999         Service           6000-6999         Capital	ces and Other Operating Expenditures al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	4,513.00 0.00 0.00 0.00 72,587.57	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00		243,990.84		
6000-6999         Capital           7130         State S           7430-7439         Debt S           7430-7439         Debt S           7310         Transfe           7350         Transfe           PCRA         Progra           TOTAL         TOTAL           FEDERAL EXPENDIT         1000-1999           Certific         2000-2999           Classif         3000-3999           S000-5999         Service           6000-6999         Capital	al Outlay Special Schools Service Direct Costs sfers of Indirect Costs	0.00 0.00 0.00 72,587.57	0.00 0.00 0.00	0.00 0.00	0.00	0.00				440,474.07
7130         State S           7430-7439         Debt S           7430-7439         Debt S           7010         Transfe           7350         Transfe           7350         Transfe           PCRA         Prograt           TOTAL         TOTAL           FEDERAL EXPENDIT         1000-1999           Certific         2000-2999           Classif         3000-3999           S000-5999         Service           6000-6999         Capital	Special Schools Service Direct Costs sfers of Indirect Costs	0.00 0.00 72,587.57	0.00 0.00	0.00				0.00		0.00
7430-7439         Debt S           7310         Transfe           7350         Transfe           7350         Transfe           PCRA         Progra           Total I         Total I           PCO-1999         Certific           2000-2999         Classif           5000-5999         Service           6000-6999         Capital	Service Direct Costs sfers of Indirect Costs	0.00 72,587.57	0.00			0.00	0.00	0.00		0.00
Total D 7310 Transfe 7350 Transfe PCRA Progra Total In TOTAL FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	Direct Costs sfers of Indirect Costs	72,587.57		0.00	0.00	0.00	0.00	0.00		0.00
7310 Transfe 7350 Transfe PCRA Progra Total Ir TOTAL FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	sfers of Indirect Costs		0.00	0.00	0.00	0.00	191,970,23	535,495,00	0.00	800,052,80
7350 Transfe PCRA Progra Total Ir TOTAL FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital		0.00		0.00	0.00	0.00	191,970,23		0.00	
PCRA Progra Total Ir TOTAL FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	Sear of Indianal Charles Jakan Sund	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.00
Total Ir TOTAL FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	sfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.00
TOTAL FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	am Cost Report Allocations	24,654.39	an a							24,654.39
FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	Indirect Costs and PCR Allocations	24,654.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,654.39
FEDERAL EXPENDI 1000-1999 Certific 2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	AL COSTS	97,241.96	0.00	0.00	0.00	0.00	191,970.23	535,495.00	0.00	824,707.19
2000-2999 Classif 3000-3999 Employ 4000-4999 Books 5000-5999 Service 6000-6999 Capital	DITURES (Funds 01, 09, and 62; resources 3000-59	99, except 3330, 3340	0, 3355, 3360, 3370	, 3375, 3385, & 3405	5)					
3000-3999         Employ           4000-4999         Books           5000-5999         Service           6000-6999         Capital	icated Salaries	27,791.00	0.00	0.00	0.00	0.00	0.00	0.00		27,791.00
4000-4999 Books 5000-5999 Service 6000-6999 Capital	sified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	46,638.80		46,638,80
5000-5999 Service 6000-6999 Capital	oyee Benefits	0.00	0.00	0,00	0.00	0.00	0.00	22,436.41		22,436.41
6000-6999 Capital	s and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	ces and Other Operating Expenditures	2,456.00	0.00	0.00	0.00	0.00	0,00	0.00		2,456.00
7130 State S	al Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Debt S		30,247.00	0.00	0.00	0.00	0,00	0.00	69,075,21	0.00	99,322.21
i otal L	Direct Costs									
	sfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	sfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Indirect Costs	0.00	0.00	0.00	0,00	0.00	0.00	0.00 69.075.21	0.00	99,322,21
TOTAL	AL BEFORE OBJECT 8980	30,247.00	0,00	0.00	0.00	0.00	0.00	69,075,211	0.00	33,344,41
Resour 3355, 3	Contributions from Unrestricted Revenues to Federal	1								13,335.21
TOTAL	urces (Resources 3310-3400, except 3330, 3340, , 3360, 3370, 3375, & 3385, all goals; resources -3178 & 3410-5810, goals 5000-5999)	「「おいている」という意味がない。	상품이 없어서 다는 그 말한 것을 한 것이다.			Sector and the			ALCONTRACTOR DE LA CALENCIA DE LA C	85,987.00

#### Unaudited Actuals Special Education Maintenance of Effort 2012-13 Actual vs. 2011-12 Actual Comparison 2012-13 Expenditures by LEA (LE-CY)

				- so experiorator by		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources (	000-2999, 3330, 334	40, 3355, 3360, 3370	, 3375, 3385, 3405,	& 6000-9999)					
1000-1999	Certificated Salaries	38,982,00	0.00	0.00	0.00	0.00	0.00	111,676.20		150,658.20
2000-2999	Classified Salaries	0,00	0.00	0.00	0.00	0.00	0.00	50,765.43		50,765.43
3000-3999	Employee Benefits	1,301.57	0.00	0.00	0.00	0.00	0,00	50,033.33		51,334.90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,953.99		9,953.99
5000-5999	Services and Other Operating Expenditures	2,057.00	0.00	0.00	0.00	0.00	191,970.23	243,990.84		438,018.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0,00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7430-7439	Debt Service	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	42,340.57	0.00	0.00	0.00	0.00	191,970.23	466,419.79	0.00	700,730.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	24,654.39								24,654.39
	Total Indirect Costs and PCR Allocations	24,654.39	0.00	0,00	0.00	0.00	0.00	0.00	0.00	24,654.39
	TOTAL BEFORE OBJECT 8980	66,994.96	0.00	0.00	0.00	0,00	191,970.23	466,419.79	0.00	725,384.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									13,335.21
	TOTAL COSTS									738,720.19
LOCAL EXPI	ENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 1	3000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0,00	0.00	0,00	0.00	0.00	0,00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00 -	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0,00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	······································
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0,00	0,00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0,00	0,00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									33,124.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									13,335.21
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									452,509.68
							and the second			498,969.70
	TOTAL COSTS		والمستحديقة والمستحد والمستحد والمستحد والمسالح						للمستحصفة ومصحب مستحصيت	

\* Attach an additional sheet with explanations of any amounts

in the Adjustments column.

### Unaudited Actuals Special Education Maintenance of Effort 2012-13 Actual vs. 2011-12 Actual Comparison 2011-12 Expenditures by LEA (LE-PY)

	12 Expenditures	A. State and Local	B. Local Only
Y	Enter Total Costs amounts from the 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	848,484.27	17,316.01
2.	Enter audit adjustments of 2011-12 special education expenditures from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
an e la constanti a la constanti a la constanti de la constante de la			
3.	Enter restatements of 2012-13 special education beginning fund balances from SACS2013ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2011-12 Expenditures, Adjusted for 2012-13 MOE Calculation (Sum lines 1 through 4)	848,484,27	17,316.01
	Iduplicated Pupil Count Enter the unduplicated pupil count reported in 2011-12 Report SEMA, 2011-12 Expenditures by LEA (LE-CY) worksheet	49.00	
2.	Enter any adjustments not included in Line C1 (explain below)		
-			
3.	2011-12 Unduplicated Pupil Count, Adjusted for 2012-13 MOE Calculation (Line C1 plus Line C2)		
L		49.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2012-13 Expenditures by LEA (LE-CY) and the 2011-12 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

## After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

х	

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
	-	
Total exempt reductions	0.00	0.00

(??)

Unaudited Actuals Special Education Maintenance of Effort 2012-13 Actual vs. 2011-12 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

SECTION 2 R

SELPA:

2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d)) IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		State and Local	Local Only
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
Increase in funding (if difference is positive)	0.00	κ.	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)	
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00	. (b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		. (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		\$27.E34.23.91.E347.91.E349.81.644.944.944.944.944.944.944.944.944.944	
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	. (f)	

Sec.

SELPA: (??)			
SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2012-13 (LE-CY Worksheet)	Actual Expenditures FY 2011-12 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	824,707.19		
2. Less: Expenditures paid from federal sources	85,987.00		
<ol> <li>Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2</li> </ol>	738,720.19	848,484.27 0.00 0.00	
Net expenditures paid from state and local sources	738,720.19	848,484.27	(109,764.08)
4. Special education unduplicated pupil count	58	49	
5. Per capita state and local expenditures (A3/A4)	12,736.56	17,316.01	(4,579.45)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA:	(??)
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### **B. LOCAL EXPENDITURES ONLY METHOD**

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that	t applies:	FY 2012-13	FY 2011-12	Difference
1. L	ast year's local expenditures met MOE requirement:			
a.	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
b	. Per capita local expenditures (B1a/A4)		200301034/00000402037-0000027213-000570004570000000468	1038030509280000000000000000000000000000000000
			Base FY	
		FY 2012-13		Difference
u M e If o	xpenditures paid from local funds and the special edu nduplicated pupil count, for the most recent fiscal year IOE actual vs. actual requirement was met based on I xpenditures. Enter the fiscal year in the column headir you have not previously used this method to meet the f effort requirement, the earliest base year that can be a 2006-07.	r when ocal ng. ∋ level		
a	. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
b	. Special education unduplicated pupil count		****	
С	. Per capita local expenditures (B2a/B2b)	ENTERING STATISTICS CONTRACTOR STATISTICS STATISTICS		

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

Paula Rigney	
Contact Name	

Business Manager	
Title	

415-332-3190 Telephone Number

prigney@smcsd.org E-mail Address

WCOMMONTANAL BALLEND HARRING CONTRACTOR AND AN EMAD			TO MAINTENANCE OI		******	287779997266.8747292999397993979937979797979797979797979
I and Education Anno-	the outward and a standard over a standard over a standard of the standard over the	DEA Regulations 34 Cod	le of Federal Regulations § 300.			7×23×13×13×14×17×23×14×24×14×14×14×14×14×14×14×14×14×14×14×14×14
and the second second state and a second	ausalito Marin City School Di	strict	Special Education Local Plan Are	a (SELPA) Marin County	SELPA	
Name of Person Comple	eting Report Paula Rigney		Telephone & Fax Numbers 415	-332-3190 & 41	5-332-9643	
Maintenance of Effort						
(MOE) Shortfall from Li MOE Calculation (LMC- LMC-B) Worksheet		764.08		FY 2012/2	013	
	이 집안에서 영화 전화로 가지 않는 것이 아파가 가장 수영에서 가장 전망하는 것이 것이다.		iscal year if the reduction is attribu rtfall, fiscal effort has been maintu			s, Provide specific
			for just cause, of certificated a lay-off due to budget shortfall		l special education	1 or related
DEPARTING	No. Position Title				Benefits	Totol
(insert additional	1. Special Ed. Teacher 2. Special Ed. Director	Employee Name Megan Bolduc MCOE Contract	Reason for Leaving Reduced IEP count Reduced IEP count	Salary \$65,900.00 \$27,370.63	\$16,493.45	Total \$82,393.45 \$27,370.63
lines as	3.			201.301.000		\$0.00
needed)	4. S.					\$0.00 \$0.00
	5.	Departing Total		\$93,270.63	\$16,493.45	\$109,764.08
REPLACED BY	Position Title	Employee Name		Salary	Benefits	Total
(insert	1.					\$0.00
additional	2.					\$0.00
lines as	3.					\$0.00
needed)	4.					\$0.00
	5.	Boulgoourout Total		\$0.00	\$0.00	\$0.00 <b>\$0.00</b>
		Replacement Total 1. Total Net Differe	***	\$0.00 \$93,270.63	\$0.00 \$16,493.45	\$109,764.08
<ul><li>C. Difference (</li><li>D. Fractional de</li><li>E. Prior Year Ex</li></ul>	only applicable if negative) ecline (Line 2C (expressed as xpenditures from State and Lo	positive) divided by Line ocal Sources (SEMA or S	EMB, Section 3, Line A3, Colum	ın B)	49 not applicable 0.00000%	
and the second	ecline in expenditures related	an a	and a second			\$0.00
3. The termination program because		e a program of special e	education to a particular child v	with a disability	that is an excepti	onaliy costly
B. Child has red OR		bligation of the agency	/ to provide free appropriate p	ublic education	(FAPE) to the child	f has terminated;
C. No longer n	eeds the program of special of Student Name	education	Reason (indicate A, B, or C)			Total
(insert additional lines as needed)	1. 2. 3. 4. 5.					, oth
		3. Total of Termina	tion of Obligation		Teason of the second seco	\$0.00
	n of costly expenditures for lost of \$5,000 or more).	****	ich as the acquisition of equip	nent or the con	struction of schoo	l facilities (must
	Description of Expend	iture				Total
(insert additional	1. 2.					
lines as needed)	3. 4.					
	5.	4. Total Terminatio	n of Costly Expenditures		transa	\$0.00
TOTAL ALLOWA	BLE EXEMPTIONS TO N		2042/1002/00/1002/2020/00/2020/00/2014/00/2020/202	aynan, fenydyn ywrynyr arfan aryn fan Dalar		000250-00000000000000000000000000000000
(must equal amount CDE Use Only	of total exemption reductio	ns entered in Section 1	of the LMC-A or LMC-B)			\$109,764.08

	MAINTENANCE OF EFFORT Federal Regulations § 300.204
Local Education Agency (LEA) Name Sausalito Marin City School District	Special Education Local Plan Area (SELPA) Marin County SELPA
Name of Person Completing Report Paula Rigney	Telephone & Fax Numbers 415-332-3190 & 415-332-9643
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B)	FY 2012/2013
	s below the level of the preceding fiscal year
if the reduction is attributable to any of the and dollar amounts. If the total justification effort has been maintained for the reporting	s equal/exceed the MOE shortfall, fiscal
<ol> <li>The voluntary departure, by retirement or ot cause, of certificated and/or classified specia personnel (does not include contract non-ren budget shortfall).</li> </ol>	education or related services
	reduction 1 supporting detail ; totals will carry forward to this section
2. A decrease in enrollment of children with dis	abilities. \$0.00
	reduction 2 supporting detail; totals will carry forward to this section
<ol> <li>The termination of the obligation to provide education to a particular child with a disabilit costly program because:</li> </ol>	
A. Child has left the jurisdiction of the agenc $_{\rm B_{\star}}$ Child has reached the age at which the ob	ligation of the agency to
provide free appropriate public education C. No longer needs the program of special ed	
ENTER DETAILS ON TA	
ENTER DETAILS ON TA 4. The termination of costly expenditures for lo the acquisition of equipment or the construc have per unit cost of \$5,000 or more).	ng-term purchases, such as \$0.00
4. The termination of costly expenditures for lo the acquisition of equipment or the construc have per unit cost of \$5,000 or more).	ng-term purchases, such as \$0.00 tion of school facilities (must
4. The termination of costly expenditures for lo the acquisition of equipment or the construc have per unit cost of \$5,000 or more).	ng-term purchases, such as \$0.00 tion of school facilities (must

EREMPT REDUCTIONS TO MAINTENANCE OF EFFORT       1. In a voluntary departure, by reference or otherways, or selections, of certificated and/or classified special detection or related services personal for an end of the office to bage is barded.       1. Device not induce contract on reasons or relating-office to bage is barded.       1. Section Title     Departure is an end office is barded is an end of the office is barded is an end of the office is barded is an end of the office is an end office is an end office is an end of the o	Local Edu	cation Agency (LEA) Name Spec Sausalito Marin City School District	ial Education Local Plan Area (SELPA) Marin County SELPA			
In the Volument departure, by estimated or related and/or dasified apacid education or related apacid apacid education or related and/or dasified apacid education or related apacid education o				T	40%WestineInduktion	MCTANOARASCHIZ XII TAIRTANINA CIMMUNI
Control         Departing Ford         Salary         Boardia         Total           No. Peaking Title         Employee Name         Record Sector of Found         Salary         Boardia         Total           1. Septicide Laboration         Mice County Control         Record Sector of Found         Salary         Boardia         Total           2. Septide Laboration         Mice County Control         Record Sector of Found         Salary         Salary <th>1. The</th> <th></th> <th></th> <th></th> <th>n or related ser</th> <th>vices personnel</th>	1. The				n or related ser	vices personnel
No. Position The Second Strengther Second S						•
1         Deckal bit Trather, Second Bit Different         Medical Galanty Convert Residued Face on the room         SSC 500.00         223, 423, add SSC 500.00         SSC 500.00		DE	PARTING			
2. Statul Ed. Disease         MCDIC Campy Pomment         Resource based on the count.         202,00         527,375,82         50,00         527,375,82         50,00         527,375,82         50,00         527,375,82         50,00         520,00	ě	The second se	Construction and an experimental second s			
a         Solution           a         Solution           b         Solution           c         Solution </td <td>ž</td> <td></td> <td></td> <td></td> <td>2. 是人们的时候就是是自己的事实。</td> <td></td>	ž				2. 是人们的时候就是是自己的事实。	
1         500           5         500           500	x	Special Ed. Uniettor WALCE COUNTY CONTACT Kedi	iced based on ith conut	\$27,370.53	50.00	
5	5					
7         500           8         500           900	Š.					\$0.00
8         500           10         500           12         500           13         500           14         500           15         500           16         500           17         500           18         500           19         500           10         500           11         500           12         500           13         500           14         500           15         500           16         500           17         500           18         500           19         500           10         500           11         500           12         500           13         500           14         500           15         500           16         500           17         500           18         500           19         500           10         500           11         500           12         500           13         500      <	8	· · · · · · · · · · · · · · · · · · ·				
8         55.00           10         55.00           12         55.00           13         55.00           14         55.00           15         55.00           16         55.00           17         55.00           18         55.00           19         55.00           10         55.00           11         550.20           12         550.20           13         550.20           14         550.27           15         550.20           16         550.27           17         550.27           18         550.27           19         550.27           10         550.27           11         550.27           12         550.27           13         550.27           14         550.27           15         550.27           16         550.27           17         550.27           18         550.27           19         550.27           10         550.27           11         550.27           12 <td< td=""><td>ž</td><td>그 같은 것 같은 것 같은 것 같은 것 같은 것 같은 것 같이 있다.</td><td></td><td></td><td></td><td></td></td<>	ž	그 같은 것 같은 것 같은 것 같은 것 같은 것 같은 것 같이 있다.				
11.     12.     50.00       13.     50.00       14.     50.00       15.     50.00       16.     50.00       17.     50.00       18.     50.00       19.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       11.     Employee Name       12.     50.00       12.     50.00       13.     50.00       14.     50.00       15.     50.00       16.     50.00       17.     50.00       18.     50.00       19.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10.     50.00       10. <t< td=""><td>a</td><td></td><td></td><td></td><td></td><td></td></t<>	a					
12.         33.         35.00         35.	2 2					
13.         55.00           14.         55.00           15.         55.00           16.         55.00           17.         50.00           18.         50.00           18.         50.00           18.         50.00           19.         50.00           21.         50.00           22.         50.00           23.         50.00           24.         50.00           25.         50.00           26.         50.00           27.         50.00           28.         50.00           29.         50.00           20.         50.00           21.         50.00           22.         50.00           23.         50.00           24.         50.00           25.         51.6,493.45         \$10.74.40           26.00         50.00         50.00           30.0         50.00         50.00           30.0         50.00         50.00           30.0         50.00         50.00           30.0         50.00         \$0.00           30.0         50.00         <	1					
14.     5000       15.     5000       16.     5000       17.     5000       18.     5000       20.     5000       21.     5000       22.     5000       23.     5000       24.     5000       25.     515,493,475       26.     533,270,63     \$15,493,475       27.     5000     5000       24.     5000       25.     515,493,475       26.     515,493,475       27.     516,97,64,02       28.     516,97,64,02       29.     515,492,475       20.     516,97,764,02       21.     516,97,764,02       22.     516,97,764,02       23.     516,97,764,02       24.     5000       25.     516,97,764,02       26.     5000       27.     5000       28.     5000       29.     5000       20.     5000       21.     5000       22.     5000       23.     5000       24.     5000       25.     5000       26.     5000       27.     5000       28.     5000	2					
15.     5000       17.     5000       18.     5000       20.     5000       21.     5000       22.     5000       23.     5000       24.     5000       25.     5000       26.     5000       27.     5000       28.     5000       29.     5000       29.     5000       20.     5000       27.     5000       28.     5000       29.     5000       29.     5000       20.     5000       21.     516,493.45       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000     5000       5000	14.					
17.         5000           18.         5000           20.         5000           21.         5000           22.         5000           23.         5000           24.         5000           25.         5000           26.         5000           27.         5000           28.         5000           29.         5000           28.         5000           29.         5000           28.         5000           29.         5000           20.         5000           28.         5000           29.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000           20.         5000 <td>1</td> <td></td> <td>시민 전기를 만들었어?</td> <td></td> <td></td> <td></td>	1		시민 전기를 만들었어?			
18.         500           23.         500           24.         500           23.         500           24.         500           25.         500           26.         500           27.         500           28.         500           29.         500           29.         500           20.         500           29.         500           29.         500           29.         500           29.         500           29.         500           29.         500           20.         516,493.45         \$16,493.45           10.         516,913.45         \$169,754.08           20.         8167         Benefits         500           20.         500         500         500           20.         500         500         500           30.         500         500         500           30.         500         500         500           30.         500         500         500           30.         500         500         500           30.0<	2					
20.         500           21.         500           23.         500           24.         500           25.         500           26.         500           27.         500           28.         500           29.         500           20.         500           21.         500           22.         500           23.         516,493.45         \$109,764.05           20.         20.         516,493.45         \$109,764.05           20.         20.         516,493.45         \$109,764.05           20.         20.00         \$000         5000           20.         20.00         \$000         \$000           20.         20.00         \$000         \$000           21.         20.00         \$000         \$000           22.         30.00         \$000         \$000           23.         20.00         \$000         \$000           24.         500         \$000         \$000           25.         500         \$000         \$000         \$000           26.         20.00         \$000         \$000	-					
1.         Sono           22.         Sono           23.         Sono           24.         Sono           25.         Sono           26.         Sono           27.         Sono           28.         Sono           29.         Sono           29.         Sono           29.         Sono           29.         Sono           29.         Sono           20.         Departing Total         \$93,270.63         \$16,493.45         \$10,7764.08           20.         Departing Total         \$93,270.63         \$10,7764.08         Sono           20.         Departing Total         \$93,270.63         \$10,794.08         Sono           20.         Departing Total         \$93,270.63         \$10,794.08         Sono           21.         Employee Name         Salary         Benefits         Total           30.         Employee Name         Salary         Benefits         Sono           30.         Sono         Sono         Sono         Sono           31.         Sono         Sono         Sono         Sono           32.         Sono         Sono <t< td=""><td>3</td><td></td><td></td><td></td><td></td><td>\$0.00</td></t<>	3					\$0.00
22.         5000           23.         5000           24.         5000           25.         5000           26.         5000           27.         5000           28.         5000           29.         5000           20.         5000           23.         5000           23.         5000           23.         5000           24.         5000           25.         510,493.45         \$109,764.08           815PLACED 517         510,493.45         \$109,764.08           7         5100,754.08         5000           2         5100,754.08         5000           2         5100,754.08         5000           3.         5000,7         5000           5.         5000,7         5000           5.         5000,7         5000           5.         5000,7         5000           5.         5000,7         5000           5.         5000,7         5000           5.         5000,7         5000           5.         5000,7         5000           5.         5000,7         5000	1					
33         500           26         500           27         500           28         500           29         500           20         500           21         500           22         500           23         500           24         500           25         500           26         500           27         500           28         500           29         500           20         500           21         500           22         500           3         500           3         500           3         500           3         500           3         500           3         500           4         500           5         500           5         500           5         500           5         500           6         500           7         500           7         500           7         500           500         500           <	3					
25         5000           26         5000           27         5000           28         5000           29         5000           30         Departing Total         \$93,270.63         \$16,493.455         \$109,764.08           REPLACED BY           No. Position Title         Employee Name         Salary         Benefits         Total           1         5000	5					
Z6         S000           22         300         Departing Total         \$93,270.63         \$16,493.45         \$109,764.08         \$000           30         Departing Total         \$93,270.63         \$16,493.45         \$109,764.08         \$000           No. Position Title         Employee Name         Salary         Benefits         \$000           1         Solo         \$000 <td>5</td> <td></td> <td></td> <td></td> <td></td> <td></td>	5					
27.         300           28.         300           29.         300           29.         300           29.         300           29.         300           29.         300           20.         23.3270.63         \$15,493.45         \$100,754.08           REPLACED 8Y           No. Position Title         Employee Name         Salary         Benefits         Total           1         5000	1					
BL         Solution         State         Solution         State         Solution         State         State         Solution         State         Solution         State         Solution	8					
30.         Departing Total         \$93,270.63         \$16,493.45         \$100,764.08           REPLACED BY         REPLACED BY         Salary         Benefits         Total           1         Employee Name         Salary         Benefits         Total           2         Salary         Benefits         Solo           3.         Solo         Solo         Solo	\$					
Departing Total         \$93,270.63         \$16,493.45         \$109,764.08           REPLACED BY         Salary         Benefits         Total           1         Employee Name         Salary         Benefits         Total           2         5000         5000         5000         5000           4         5000         5000         5000         5000           5         5         5000         5000         5000           6         5000         5000         5000         5000           7         5000         5000         5000         5000           6         5000         5000         5000         5000           7         5000         5000         5000         5000           10         5000         5000         5000         5000           11         5000         5000         5000         5000           12         5000         5000         5000         5000           13         5000         5000         5000         5000           14         5000         5000         5000         5000           15         5000         5000         5000         5000	\$					
No. Position Title         Employee Name         Salary         Benefits         Total           1.         S000         5000	J 30.	De	parting Total	taz 270 62 d	16 102 15	
No. Position Title         Employee Name         Salary         Benefits         Total           1.         \$000	<u> </u>			, <u>,,,,,,,,,,,,,,,,,,,,,,</u> ,,,,,,,,,,,,,	10,435.43	\$105,704.00
1	No.		LALLA DI	Salaru	Banafite	Total
3.       3.       5000         4.       5000         5.       5000         6.       5000         7.       5000         9.       5000         10.       5000         11.       5000         12.       5000         13.       5000         14.       5000         15.       5000         16.       5000         17.       5000         18.       5000         19.       5000         20.       5000         21.       5000         22.       5000         23.       5000         24.       5000         25.       5000         26.       50.00         27.       50.00         28.       50.00         29.       50.00         20.       50.00         23.       50.00         24.       50.00         25.       50.00         26.       50.00         27.       50.00         28.       50.00         29.       50.00         30.00 <t< td=""><td>3</td><td></td><td></td><td>Saury</td><td>Dellenes</td><td></td></t<>	3			Saury	Dellenes	
4.       \$0.00         5.       \$0.00         6.       \$0.00         7.       \$0.00         8.       \$0.00         10.       \$0.00         11.       \$0.00         12.       \$0.00         13.       \$0.00         14.       \$0.00         15.       \$0.00         16.       \$0.00         17.       \$0.00         18.       \$0.00         20.       \$0.00         21.       \$0.00         22.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         20.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30.00       \$0.00         30.00       \$0.00         30.00	3					
5.       \$0.00         6.       \$0.00         7.       \$0.00         8.       \$0.00         9.       \$0.00         10.       \$0.00         11.       \$0.00         12.       \$0.00         13.       \$0.00         14.       \$0.00         15.       \$0.00         16.       \$0.00         17.       \$0.00         18.       \$0.00         19.       \$0.00         20.       \$0.00         21.       \$0.00         22.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         30.       \$0.00         30.       \$0.00         30.       \$0.00         30.00       \$0.00         28.       \$0.00         30.       \$0.00         30.       \$0.00         30.       \$0.00         30.       \$0.00         30.       \$0.00         30.	3					
6.     \$6.00       7.     \$0.00       8.     \$0.00       9.     \$0.00       10.     \$0.00       12.     \$0.00       13.     \$0.00       14.     \$0.00       15.     \$0.00       16.     \$0.00       18.     \$0.00       20.     \$0.00       21.     \$0.00       22.     \$0.00       23.     \$0.00       24.     \$0.00       25.     \$0.00       26.     \$0.00       27.     \$0.00       28.     \$0.00       30.     \$0.00       28.     \$0.00       30.     \$0.00       29.     \$0.00       30.     \$0.00       29.     \$0.00       30.     \$0.00	8					
8. \$0.00 9. \$0.00 10. \$0.00 12. \$0.00 13. \$0.00 14. \$0.00 15. \$0.00 16. \$0.00 17. \$0.00 18. \$0.00 19. \$0.00 20. \$0.00 21. \$0.00 21. \$0.00 22. \$0.00 23. \$0.00 24. \$0.00 24. \$0.00 25. \$0.00 26. \$0.00 27. \$0.00 27. \$0.00 28. \$0.00 29. \$0.00 29. \$0.00 20. \$0.00 20. \$0.00 20. \$0.00 20. \$0.00 20. \$0.00 21. \$0.00 22. \$0.00 23. \$0.00 24. \$0.00 25. \$0.00 26. \$0.00 27. \$0.00 27. \$0.00 28. \$0.00 29. \$0.00 29. \$0.00 20. \$0.00 20	1					\$0.00
9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 20. 21. 20. 21. 22. 23. 24. 25. 25. 25. 26. 27. 28. 29. 30. 20. 21. 23. 24. 25. 25. 25. 26. 27. 28. 29. 20. 20. 21. 23. 24. 25. 25. 25. 25. 26. 27. 28. 29. 20. 20. 21. 23. 24. 25. 25. 25. 25. 25. 25. 27. 28. 29. 20. 20. 21. 23. 24. 25. 25. 25. 25. 25. 25. 25. 25	8					
10.       \$0.00         11.       \$0.00         12.       \$0.00         13.       \$0.00         14.       \$0.00         15.       \$0.00         16.       \$0.00         17.       \$0.00         18.       \$0.00         19.       \$0.00         20.       \$0.00         21.       \$0.00         22.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         30.       \$0.00       \$0.00         Replacement Total       \$0.00         \$0.00       \$0.00       \$0.00	8					
12.       \$0.00         13.       \$0.00         14.       \$0.00         15.       \$0.00         16.       \$0.00         17.       \$0.00         18.       \$0.00         20.       \$0.00         21.       \$0.00         22.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         30.       \$0.00         Replacement Total         \$0.00       \$0.00         \$0.00       \$0.00	2					
13.       \$0.00         14.       \$0.00         15.       \$0.00         16.       \$0.00         17.       \$0.00         18.       \$0.00         20.       \$0.00         21.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30.       \$0.00         Replacement Total         \$0.00       \$0.00         \$0.00       \$0.00	1					
14.       \$0.00         15.       \$0.00         16.       \$0.00         17.       \$0.00         18.       \$0.00         20.       \$0.00         21.       \$0.00         22.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         30.       \$0.00         Replacement Total         \$0.00       \$0.00         \$0.00       \$0.00         \$0.00       \$0.00	<u>8</u>					
16.       \$0.00         17.       \$0.00         18.       \$0.00         19.       \$0.00         20.       \$0.00         21.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30. <i>Replacement Total</i> \$0.00         \$0.00       \$0.00       \$0.00	3					
17.       \$0.00         18.       \$0.00         19.       \$0.00         20.       \$0.00         21.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30. <i>Replacement Total</i> \$0.00         \$0.00       \$0.00       \$0.00	2			-		
18.       \$0.00         19.       \$0.00         20.       \$0.00         21.       \$0.00         22.       \$6.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30.       \$0.00         Replacement Total         \$0.00       \$0.00         \$0.00       \$0.00	÷			•		
19.       \$0.00         20.       \$0.00         21.       \$0.00         22.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30.       \$0.00         Replacement Total         \$0.00       \$0.00         \$0.00       \$0.00	2					
21.       \$0.00         22.       \$0.00         23.       \$0.00         24.       \$0.00         25.       \$0.00         26.       \$0.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30.       \$0.00         Replacement Total         \$0.00       \$0.00	*					\$0.00
22. 23. 24. 25. 26. 27. 28. 29. 30. Replacement Total \$0.00	ž					
23. 24. 25. 26. 27. 28. 29. 30. Replacement Total \$0.00	1					
25. 26. 27. 28. 29. 30. Replacement Total \$0.00 \$0.00 \$0.00	8					
26.       \$6.00         27.       \$0.00         28.       \$0.00         29.       \$0.00         30.       \$6.00         Replacement Total         \$0.00       \$0.00         \$0.00       \$0.00	2					
27. 28. 29. 30.	24.	有些正式,不是我要要认真的意义的。				\$0.00
28. 29. 30. <u>Replacement Total</u> \$0.00 \$0.00 \$0.00 \$0.00	24. 25.	्य संवर्धन्य तिहल्हीक्री स्वात्म सुन्द्र स्वयन्त्र स्वात्म स्वात्म स्वात्म क्रिस्ट्रान्स स्व				\$0.00 \$0.00
30. 	24. 25. 26.					\$0.00 \$0.00 \$0.00
Replacement Total \$0.00 \$0.00 \$0.00	24. 25. 26. 27. 28.					\$0.00 \$0.00 \$0.00 \$0.00 \$0.00
	24. 25. 26. 27. 28. 29.					\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
	24. 25. 26. 27. 28. 29.		njacement Total	śn.nn	\$a on	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00

#### Unaudited Actuals Special Education Maintenance of Effort 2013-14 Budget vs. 2012-13 Actual Comparison 2013-14 Budget by LEA (LB-B)

P		***		2010-1-F Duugu						
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									58
TOTAL BUDG	ET (Funds 01, 09, & 62; resources 0000-9999)									
	Certificated Salaries	26,374.00	0.00	0.00	0.00	0,00	0.00	117,621.00		143,995.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	102,161.00		102,161.00
3000-3999	Employee Benefits	6,249.00	0.00	0.00	0.00	0.00	0.00	74,303.00		80,552.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	10,256.00		10,256.00
5000-5999	Services and Other Operating Expenditures	60,177.00	0.00	0.00	0.00	0,00	237,000,00	235,103.00		532,280.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0,00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0,00	0.00	0,00		0.00
	Total Direct Costs	92,800.00	0.00	0.00	0.00	0.00	237,000.00	539,444.00	0.00	869,244.00
}										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0,00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	92,800.00	0.00	0.00	0.00	0.00	237,000.00	539,444.00	0,00	869,244.00
STATE AND L	OCAL BUDGET (Funds 01, 09, & 62; resources 000	0-2999, 3330, 3340, 3	3355, 3360, 3370, 33	75, 3385, 3405, & 6	000-9999)					
1000-1999	Certificated Salaries	18,462.00	0.00	0.00	0.00	0.00	0.00	117,621.00		136,083.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	51,483.00		51,483.00
3000-3999	Employee Benefits	4,375.00	0.00	0.00	0.00	0.00	0.00	50,710.00		55,085.00
4000-4999	Books and Supplies	0.00	0.00	0,00	0.00	0.00	0.00	10,000,00		10,000.00
5000-5999	Services and Other Operating Expenditures	59,436.00	0.00	0.00	0.00	0.00	237,000.00	235,103.00		531,539.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0,00		0.00
	Total Direct Costs	82,273.00	0.00	0.00	0.00	0.00	237,000.00	464,917.00	0.00	784,190.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0,00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	82,273.00	0.00	0.00	0.00	0.00	237,000.00	464,917.00	0.00	784,190.00
	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
										0.00
	TOTAL COSTS		والاستناد والمتعاد والمتحد وال			والمراجعة والمتحد والمراجع والمحاد	ومحمد المتحد المتحو والمحاصر المحمد الم	ويرد ومستحدي والمروج والمتحد والمتحد والمحادث	a service and the second second	784,190.00

#### Unaudited Actuals Special Education Maintenance of Effort 2013-14 Budget vs. 2012-13 Actual Comparison 2013-14 Budget by LEA (LB-B)

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUD	GET (Funds 01, 09, & 62; resources 0000-1999 & 800	10-9999)						**********		
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0,00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0.00	0,00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00
8091, 8099 8980	Revenue Limit Transfers to Special Education (Ali resources except 0000, goals 5000-5999) Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)							$\frac{1}{p} = \frac{1}{p} + \frac{1}$		20,422.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									528,413,00
	TOTAL COSTS							and the second second		
	IVIAL UVOIO						and the second secon			548,835.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

#### Unaudited Actuals Special Education Maintenance of Effort 2013-14 Budget vs. 2012-13 Actual Comparison 2012-13 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									58
TOTAL EXPI	ENDITURES (Funds 01, 09, & 62; resources 0000-99	99)			1		l	[		
1	Certificated Salaries	66,773,00	0.00	0.00	0.00	0.00	0.00	111,676,20		178,449,20
2000-2999	Classified Salaries	0,00	0.00	0.00	0,00	0,00	0.00	97,404,23	*******	97,404.23
3000-3999	Employee Benefits	1,301,57	0.00	0.00	0.00	0.00	0.00	72,469,74		73,771,31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,953,99		9,953,99
5000-5999	Services and Other Operating Expenditures	4,513.00	0.00	0.00	0.00	0,00	191,970,23	243,990.84		440,474.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0,00	0.00	0,00		0,00
	Total Direct Costs	72,587.57	0.00	0.00	0.00	0.00	191,970,23	535,495,00	0.00	800,052,80
						****				
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0,00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0.00	0,00	0,00	******	0,00
PCRA	Program Cost Report Allocations (non-add)	24,654.39	1		L					24,654,39
	Total Indirect Costs	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	72,587.57	0.00	0,00	0.00	0.00	191,970.23	535,495.00	0.00	800,052.80
FEDERAL EX	(PENDITURES (Funds 01, 09, and 62; resources 300	0-5999, except 3330,	, 3340, 3355, 3360, 3	3370, 3375, 3385, &	3405)					
1000-1999	Certificated Salaries	27,791.00	0.00	0.00	0.00	0.00	0.00	0.00		27,791.00
2000-2999	Classified Salaries	0.00	0.00	0,00	0.00	0.00	0.00	46,638.80		46,638.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	22,436.41		22,436,41
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	2,456.00	0.00	0.00	0.00	0,00	0.00	0.00		2,456.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0,00	0.00	0.00	0.00		0.00
	Total Direct Costs	30,247.00	0.00	0.00	0.00	0.00	0.00	69,075.21	0.00	99,322.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0,00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	30,247.00	0.00	0.00	0.00	0.00	0.00	69,075.21	0.00	99,322.21
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)						1 			13,335,21
	TOTAL COSTS								real sector f	85,987.00

#### Unaudited Actuals Special Education Maintenance of Effort 2013-14 Budget vs. 2012-13 Actual Comparison 2012-13 Expenditures by LEA (LE-B)

Object Code		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND	LOCAL EXPENDITURES (Funds 01, 09, & 62; resou	rces 0000-2999, 3330	, 3340, 3355, 3360,	3370, 3375, 3385, 3	405, & 6000-9999)				***	
	Certificated Salaries	38,982.00	0.00	0.00	0.00	0.00	0.00	111,676.20		150,658.20
2000-2999	Classified Salaries	0.00	0.00	0,00	0.00	0,00	0.00	50,765,43		50,765.43
3000-3999	Employee Benefits	1,301.57	0.00	0.00	0.00	0.00	0.00	50,033.33		51,334,90
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	9,953.99		9,953.99
5000-5999	Services and Other Operating Expenditures	2,057.00	0.00	0.00	0.00	0.00	191,970.23	243,990.84		438,018.07
6000-6999	Capital Outlay	0.00	0.00	0,00	0,00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0,00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	42,340.57	0.00	0.00	0.00	0.00	191,970.23	466,419,79	0.00	700,730.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0,00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0,00
PCRA	Program Cost Report Allocations (non-add)	24,654,39	Al Alexandra Stran		0.00	0.00	1 <u>0.00</u>	0.00		24,654,39
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	42,340.57	0.00	0.00	0.00	0.00	191,970.23	466,419,79	0.00	700,730,59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS NDITURES (Funds 01, 09, & 62; resources 0000-19				r					13,335.21 714,065.80
	Certificated Salaries	0.00	0.00	0.00	0,00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0,00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0,00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0,00	0.00	0,00	0.00	0,00	0,00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									33,124.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									13,335.21
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									452,509.68
	21201 LOCTS									498,969,70
	TOTAL COSTS	and the first in the house of the second	ale and the state of	a a construction of the first state of the second			Control of the Control of the Control of the			400,000,70

\* Attach an additional sheet with explanations of any amounts

in the Adjustments column.

### SELPA: \_(??)\_\_\_\_

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2013-14 Budget by LEA (LB-B) and the 2012-13 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

# After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Х	

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA:	(??)			
SECTION 2	Reduction to MOE Requirement Under IDEA, Section IMPORTANT NOTE: Only LEAs that have a "meets requi significantly disproportionate for the current year are eligit	irement" compliance dete	ermination and that are not f	
	Up to 50% of the increase in IDEA Part B Section 611 fur to reduce the required level of state and local expenditure the freed up funds for activities authorized under the Elen amount of Part B funds used for early intervening service by which the LEA may reduce its MOE requirement under	es. This option is availabl nentary and Secondary E s (34 CFR 300.226(a)) w	e only if the LEA used or wil Education Act of 1965. Also, /ill count toward the maximu	l use the
			State and Local	Local Only
	Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
	Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)			
	Increase in funding (if difference is positive)	0.00		
	Maximum available for MOE reduction (50% of increase in funding)	0.00 (	a)	
	Current year funding (IDEA Section 619 - Resource 3315)			
	Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (	b)	
	If (b) is greater than (a).	ĸIJIJŢġŦŦĊŎġĦĨĂĸĊŎĊŢĹĨŎĸĊĔĊŀĸĊŎĸŊĊĬŎĸŊŦŀĸſĬŎĸĊŦŎĸĊŎĸĊĊŎŎĊŎĊŎĊĊĊĊĊŎŎŢŎĸŎĊĸĔĸĊĸĊĸĊ		איז
	Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		c)	
	Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (	d)	
	Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		MILES RECORDER AND	
		ransanan darasan dalaman dalaman kada kada da dalaman kada kata yang dalaman kada kata yang dalama yang dalaman	IIIINE AN TRANSFERENTIALIN ENTERIN ENTERE AL SECONDO AL DI ANGOLO DA CALONICA SECONDO SE CONTRA DE LA CALONICA	OMNEK KOLOGONISTA ET KUMMER KAN KUMENTAN TEREPARA MANANA MANANA KAN KAN
	If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE			
	requirement).		e)	
	Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (	ſ)	

SELPA:	(??)			
SECTION 3		Column A	Column B	Column C
		Budgeted Amounts FY 2013-14 (LB-B Worksheet)	Actual Expenditures FY 2012-13 _(LE-B Worksheet)	Difference (A - B)
A. COMBINE	D STATE AND LOCAL EXPENDITURES METHOD			
1.	Total special education expenditures	869,244.00		
2.	Less: Expenditures paid from federal sources	85,054.00		
3.	Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	<u>784,190.00</u> 784,190.00	714,065.80 0.00 0.00 714,065.80	70,124.20
	Net experiordres paid norn state and local sources	104,190.00	/14,003.00	/0,124.20
4.	Special education unduplicated pupil count	58_	58	
5.	Per capita state and local expenditures (A3/A4)	13,520.52	12,311.48	1,209.04

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: \_(??)

### B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button the	at applies: Last year's local expenditures met MOE requirement:	Budget FY 2013-14	Actual FY 2012-13	Difference
	<ul> <li>a. Expenditures paid from local sources</li> <li>Less: Exempt reduction(s) from SECTION 1</li> <li>Less: 50% reduction from SECTION 2</li> <li>Net expenditures paid from local sources</li> </ul>			-
	b. Per capita local expenditures (B1a/A4)	2010/101_016_018_010000165566666666666666666666666666666	2017/00/2017/00/00/00/00/00/00/00/00/00/00/00/00/00	
		Budget	Base FY	
· · · · · · · · · · · · · · · · · · ·		FY 2013-14		Difference
	Enter in the second column, Base FY, the special educa expenditures paid from local funds and the special educ unduplicated pupil count, for the most recent fiscal year MOE budget vs. actual requirement was met based on I expenditures. Enter the fiscal year in the column heading If you have not previously used this method to meet the of effort requirement, the earliest base year that can be is 2006-07.	ation when ocal g. level		
	<ul> <li>Expenditures paid from local sources</li> <li>Less: Exempt reduction(s) from SECTION 1</li> <li>Less: 50% reduction from SECTION 2</li> <li>Net expenditures paid from local sources</li> </ul>			
	b. Special education unduplicated pupil count			$\frac{1}{2} = \frac{1}{2} \sum_{i=1}^{n-1} \frac{1}{2} \sum_$
	c. Per capita local expenditures (B2a/B2b)	***************************************	an a subscription of the	

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Paula Rigney Contact Name

Business Manager Title 415-332-3190 Telephone Number

prigney@smcsd.org E-mail Address





September 9, 2013

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

Subject: June 30, 2013 Unaudited Actuals Submission

Enclosed are the 2012-13 Unaudited Actuals Submission documents for Willow Creek Academy. The submission includes the following items as required by the State of California:

- Charter School Enterprise Fund, Expenditures by Object (Form 62)
- Average Daily Attendance (Form ADC)
- Schedule of Capital Assets (Form ASSET)
- Schedule of Long-Term Liabilities (Form DEBT)
- Indirect Cost Rate Worksheet (Form ICR)
- Lottery Report (Form L)
- No Child Left Behind Maintenance of Effort (Form NCMOE)
- Program Cost Report Schedule (Form PCRAF)
- Program Cost Report (Form PCR)
- Charter School Certification (Form CA)
- Technical Review Checklist

Also included are the following items requested by the County:

- Bank statement and reconciliation as of June 30, 2013
- General Ledger Trial Balance as of June 30, 2013 in Excel format
- Multi-Year Budget

The DAT file will be forwarded via e-mail to Penny Stevenson at the county.

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

Sincerely.

Royce Conner Principal

Willow Creek Academy, assumptions for the budget, year ending June 30, 2014

- Enrollment increases from about 297 currently to 340 this coming year.
- State Aid, EPA and In-Lieu revenues are projected based on MCOE's current LCFF funding model.
- Federal and State revenues reflect the latest available information.
- Private Revenues from sources consistent over past years are budgeted based on current information.
- Other Local Revenues include the District Basic Aid Sharing Grant based on current year negotiations with the District.
- Salaries reflect two additional certificated teachers, one Mathematics Specialist, two additional assistant teachers, and two specialized paraprofessionals for the upper grades. There are no general increases in salary compensation. Fringe benefit calculations reflect the latest available information.
- Other non salary expenses are up slightly, reflecting estimated expenses in each category.
- The above generate a budgeted Net Decrease for the year of \$46,406.
Assumptions for the Multi Year Budget Projection:

- Enrollment is projected to increase to 365 in year 14/15 and 385 in 15/16.
- State Aid, EPA and In-Lieu revenues are projected based on MCOE's current LCFF funding model.
- Other Local Revenue-District Grant decreases as LCFF funding increases, subject to future year's negotiations with the district.
- Other Local Revenue grants that are historically received each year have been carried forward to future years.
- Food Service Revenue and Expenses were calculated using an estimated per pupil amount multiplied by the estimated enrollment.
- Certificated and Classified Salaries for years 14/15 and 15/16 were calculated to reflect a cost of living adjustment per the SSC 2013-14 Dartboard. One additional certificated teacher is budgeted for both year 14/15 and 15/16.
- Instructional Materials and Other Materials were increased slightly for years 14/15 and 15/16.
- Special Education Encroachment expense is increased to \$71,000 for year 14/15 and \$72,000 for year 15/16. This is subject to change as further information regarding future year encroachment expenses are received from the District.

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# G = General Ledger Data; S = Supplemental Data

	G = General Ledger Data; S = Supplemental Data	Data Supp	lind Ear	
Form	Description	2012-13 Unaudited	2013-14 Budget	
		Actuals	244900	
01	General Fund/County School Service Fund			
09	Charter Schools Special Revenue Fund			
11	Adult Education Fund			
12	Child Development Fund			
13	Cafeteria Special Revenue Fund			
14	Deferred Maintenance Fund			
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects			
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits			
21	Building Fund			
25	Capital Facilities Fund			
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund			
40	Special Reserve Fund for Capital Outlay Projects			
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund			
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund			
56	Debt Service Fund			
57	Foundation Permanent Fund		****	
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund	G	G	
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund			
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)			
95A	Changes in Assets and Liabilities (Student Body)			
ACC	Average Daily Attendance - County Charter			
ADC	Average Daily Attendance - District Charter	S	S	
ASSET	Schedule of Capital Assets	S		
CA	Unaudited Actuals Certification	S		
CAT	Schedule for Categoricals			
CHG	Change Order Form			
DEBT	Schedule of Long-Term Liabilities			
ICR	Indirect Cost Rate Worksheet	S		
L	Lottery Report	GS		
NCMOE	No Child Left Behind Maintenance of Effort	GS		
PCRAF	Program Cost Report Schedule of Allocation Factors	S		
PCR	Program Cost Report	S		

# G = General Ledger Data; S = Supplemental Data

	Data Supplied For:				
Description	2012-13	2013-14			
	Unaudited	Budget			
	Actuals	~			
Revenue Limit Summary - County Charter					
Revenue Limit Summary - District Charter					
Special Education Revenue Allocations Setup (SELPA Selection)					
Summary of Interfund Activities - Actuals					
	Revenue Limit Summary - County Charter Revenue Limit Summary - District Charter Special Education Revenue Allocations Setup (SELPA Selection)	Description       2012-13 Unaudited Actuals         Revenue Limit Summary - County Charter       Actuals         Revenue Limit Summary - District Charter       Special Education Revenue Allocations Setup (SELPA Selection)			

# Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

21 65474 6118491 Form 62

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Bưdget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,494,130.00	2,151,837.00	44.0%
2) Federal Revenue		8100-8299	119,259.00	107,962.00	-9.5%
3) Other State Revenue		8300-8599	310,194.00	105,178.00	-66.1%
4) Other Local Revenue		8600-8799	668,658.00	814,598.00	21.8%
5) TOTAL, REVENUES		an ana ana ana ana ana ana ana ana ana	2,592,241.00	3,179,575.00	22.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,060,581.00	1,297,850.00	22.4%
2) Classified Salaries		2000-2999	505,618.00	753,500.00	49.0%
3) Employee Benefits		3000-3999	290,360.00	320,135.00	10.3%
4) Books and Supplies		4000-4999	158,165.00	229,000.00	44.8%
5) Services and Other Operating Expenses		5000-5999	444,564.00	480,545.00	8.1%
6) Depreciation		6000-6999	7,686.00	4,950.00	-35.6%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	18,167.00	70,000.00	285.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,485,141.00	3,155,980.00	27.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			107,100.00	23,595.00	-78.0%
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%

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)	*******	na taka da a a a a a a a a a a a a a a a a a	107,100.00	23,595.00	-78.0%
F. NET POSITION					
1) Beginning Net Position a) As of July 1 - Unaudited		9791	336,261.00	443,361.00	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,261.00	443,361.00	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,261.00	443,361.00	31.9%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			443,361.00	466,956.00	5.3%
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	443,361.00	466,956.00	5.3%

# Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	58,774.00		
1) Fair Value Adjustment to Cash in County Treasury	,	9111	0.00		
b) in Banks		9120			
			220,954.00		
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	90.00		
4) Due from Grantor Government		9290	380,701.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,433.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	3,450.00		
c) Accumulated Depreciation - Land Improvements		9425	(580.00)		
d) Buildings		9430	50,885.00		
e) Accumulated Depreciation - Buildings		9435	(23,744.00)		
f) Equipment		9440	27,616.00		
g) Accumulated Depreciation - Equipment		9445	(12,930.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			706,649.00		

# Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	140,924.00		
2) Due to Grantor Governments		9590	122,361.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			263,285.00		
. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			443,364.00		

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# Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment Education Protection Account State Aid - Current Year		8012	55,620.00	64,600.00	16.1%
Charter Schools General Purpose Entitlement - State A	id	8015	0.00	258,301.00	New
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,438,510.00	1,828,936.00	27.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,494,130.00	2,151,837.00	44.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	68,714.00	67,511.00	-1.8%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	42,475.00	33,091.00	-22.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
	4035	8290	1,451.00	1,423.00	-1.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,451.00	1,423.00	-1.376
NCLB: Title III, Immigrant Education Program	4201	8290	700.00	0.00	-100.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	5,919.00	5,937.00	0.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205 4036-4126, 5510	, 8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			119,259.00	107,962.00	-9.5%

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### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	81,396.00	0.00	-100.0%
Child Nutrition Programs		8520	5,298.00	5,400.00	1.9%
Mandated Costs Reimbursements		8550	3,300.00	4,522.00	37.0%
Lottery - Unrestricted and Instructional Materials		8560	43,130.00	43,120.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0,00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	177,070.00	52,136.00	-70.6%
TOTAL, OTHER STATE REVENUE			310,194.00	105,178.00	-66.1%

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	17,843.00	17,103.00	-4.1%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	346.00	650.00	87.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					0.070
Child Development Parent Fees		8673	. 0.00	0.00	0.0%
Transportation Fees From					0.070
Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	650,469.00	796,845.00	22.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			668,658.00	814,598.00	21.8%
TOTAL, REVENUES			2,592,241.00	3,179,575.00	22.7%

### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	863,581.00	1,097,850.00	27.1%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	197,000.00	200,000.00	1.5%
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1,060,581.00	1,297,850.00	22.4%
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	416,614.00	651,500.00	56.4%
Classified Support Salaries	2200	29,473.00	27,924.00	-5.3%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	59,531.00	74,076.00	24.4%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		505,618.00	753,500.00	49.0%
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	115,960.00	156,928.00	35.3%
Health and Welfare Benefits	3401-3402	69,486.00	75,000.00	7.9%
Unemployment Insurance	3501-3502	20,513.00	1,026.00	-95.0%
Workers' Compensation	3601-3602	29,647.00	39,181.00	32.2%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
PERS Reduction	3801-3802	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	54,754.00	48,000.00	-12.3%
TOTAL, EMPLOYEE BENEFITS		290,360.00	320,135.00	10.3%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	20,213.00	19,500.00	-3.5%
Books and Other Reference Materials	4200	1,276.00	500.00	-60.8%
Materials and Supplies	4300	32,486.00	58,200.00	79.2%
Noncapitalized Equipment	4400	15,263.00	47,800.00	213.2%
Food	4700	88,927.00	103,000.00	15.8%
TOTAL, BOOKS AND SUPPLIES		158,165.00	229,000.00	44,8%

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

Description	Resource Codes Objec	t Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5	5100	0.00	0.00	0.0%
Travel and Conferences	5	200	0.00	0.00	0.0%
Dues and Memberships	5	300	1,193.00	2,000.00	67.6%
Insurance	540	0-5450	9,483.00	13,000.00	37.1%
Operations and Housekeeping Services	5	500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s 5	600	65.829.00	99,055.00	50.5%
Transfers of Direct Costs	5	710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5	750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5	800	360,751.00	356,990.00	-1.0%
Communications	5	900	7,308.00	9,500.00	30.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3		444,564.00	480,545.00	8.1%
DEPRECIATION					
Depreciation Expense	6	900	7,686.00	4,950.00	-35.6%
TOTAL, DEPRECIATION			7,686.00	4,950.00	-35.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements	7	'110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7	141	18,167.00	70,000.00	285.3%
Payments to County Offices	7	142	0.00	0.00	0.0%
Payments to JPAs	7	143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers	728	1-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others	. 7	299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7	438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	nets)		18,167.00	70,000.00	285.3%

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES	M 2821		2,485,141.00	3,155,980.00	27.0%

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#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Object

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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		1000	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Function

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	1,494,130.00	2,151,837.00	44.0
2) Federal Revenue		8100-8299	119,259.00	107,962.00	-9.5
3) Other State Revenue		8300-8599	310,194.00	105,178.00	-66.1
4) Other Local Revenue		8600-8799	668,658.00	814,598.00	21.8
5) TOTAL, REVENUES		No. 10.5 d Theorem Company and American Science and	2,592,241.00	3,179,575.00	22.3
3. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,734,049.00	2,249,853.00	29.7
2) Instruction - Related Services	2000-2999		405,096.00	418,040.00	3.1
3) Pupil Services	3000-3999		122,490.00	134,832.00	10.
4) Ancillary Services	4000-4999		39,838.00	57,545.00	44.
5) Community Services	5000-5999		0.00	0.00	0.
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		111,848.00	136,155.00	21.
8) Plant Services	8000-8999		53,653.00	89,555.00	66.
9) Other Outgo	9000-9999	Except 7600-7699	18,167.00	70,000.00	285.
10) TOTAL, EXPENSES			2,485,141.00	3,155,980.00	27.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			107,100.00	23,595.00	-78,
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.
b) Transfers Out		7600-7629	0.00	0.00	0.
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.

#### Unaudited Actuals Charter Schools Enterprise Fund Expenses by Function

			2012-13	2013-14	Percent
Description	Function Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			107,100.00	23,595.00	-78.0%
F. NET POSITION	namen in deuen Neue anfand Unit 2020 Million de Banet Manner Maria de Banet angara	aantiin canaantiin taraantiin taraantiin taraa	101,100.00	20,000.00	-70.070
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	336,261.00	443,361.00	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			336,261.00	443,361.00	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			336,261.00	443,361.00	31.9%
2) Ending Net Position, June 30 (E + F1e)			443,361.00	466,956.00	5.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	443,361.00	466,956.00	5.3%

Willow Creek Acade Sausalito Marin City Marin County		Unaudited Actuals Charter Schools Enterprise Fund Exhibit: Restricted Net Position Detail		21 65474 6118491 Form 62	
Resource	Description		2012-13 Unaudited Actuals	2013-14 Budget	
Total, Restri	icted Net Position		0.00	0.00	

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# 2012-13 Unaudited Actuals AVERAGE DAILY ATTENDANCE

	2012-13 Unaudited Actuals		2013-14 Budget			
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY	_					
1. General Education						
a. Kindergarten						
<ul> <li>B. Grades One through Three</li> </ul>						
c. Grades Four through Six						
<ul> <li>Grades Seven and Eight</li> </ul>						
e. Opportunity Schools and Full-Day Opportunity Classes			· · · · · · · · · · · · · · · · · · ·			
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
<ul> <li>b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])</li> </ul>						
<ul> <li>c. Nonpublic, Nonsectarian Schools - Licensed</li> </ul>						
Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education						1
a. Grades Nine through Twelve						
<ul> <li>b. Continuation Education</li> </ul>			1 - 사람이 물건 방법과	승규는 것 같아?		
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
<ul> <li>b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])</li> </ul>						
<ul> <li>c. Nonpublic, Nonsectarian Schools - Licensed</li> </ul>						
Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT	-n					
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
<ul> <li>b. Special Day Class - High School</li> </ul>						
<ul> <li>c. Nonpublic, Nonsectarian Schools - Elementary</li> </ul>						
d. Nonpublic, Nonsectarian Schools - High School						
<ul> <li>e. Nonpublic, Nonsectarian Schools - Licensed</li> </ul>						
Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY						
COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA						
(sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools						-
also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL						
CENTERS & PROGRAMS*						

	2012-13 เ	3 Unaudited Actuals 2013-14 Budg			et	
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						and the second division of the second divisio
<ol> <li>Concurrently Enrolled Secondary Students*</li> <li>Adults Enrolled, State Apportioned*</li> <li>Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their</li> <li>18th Birthday, Participating in Full-Time Independent Study*</li> <li>TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)</li> </ol>						
17. Adults in Correctional Facilities						-
18. TOTAL, ADA						
(sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLEMENTAL INSTRUCTIONAL HOURS	1.00	0.00	0.00 [	0.00	0.00	0.00
<ol> <li>ELEMENTARY*</li> <li>HIGH SCHOOL*</li> <li>TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)</li> </ol>						
COMMUNITY DAY SCHOOLS - Additional Funds						an fei watan da ka
<ol> <li>ELEMENTARY         <ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> <li>b. 7th &amp; 8th Hour Pupil Hours (Hours)*</li> </ul> </li> <li>HIGH SCHOOL         <ul> <li>a. 5th &amp; 6th Hour (ADA) - Mandatory Expelled Pupils only</li> <li>b. 7th &amp; 8th Hour Pupil Hours (Hours)*</li> </ul> </li> </ol>						
CHARTER SCHOOLS	-	**********	****			
<ul> <li>24. Charter ADA Funded Through the Block Grant         <ul> <li>a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)</li> </ul> </li> </ul>						
b. All Other Block Grant Funded Charters	278.10	279.02	279.02	323.00	323.00	323.00
<ol> <li>Charter ADA Funded Through the Revenue Limit</li> <li>TOTAL, CHARTER SCHOOLS ADA         (sum lines 24a, 24b, and 25)</li> <li>SUPPLEMENTAL INSTRUCTIONAL HOURS*</li> </ol>	278.10	279.02	279.02	323.00	323.00	323.00
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL	TRANSFER					
28. Regular Elementary and High School ADA (SB 937) BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						T

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

#### Unaudited Actuals 2012-13 Unaudited Actuals Schedule of Capital Assets

-

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	3,450.00		3,450.00			3,450.00
Buildings	50,885.00		50,885.00			50,885.00
Equipment	27,616.00		27,616.00			27,616.00
Total capital assets being depreciated	81,951.00	0.00	81,951.00	0.00	0.00	81,951.00
Accumulated Depreciation for:						
Land Improvements	(232.00)		(232.00)	(348.00)		(580.00
Buildings	(20,352.00)		(20,352.00)	(3,392.00)		(23,744.00
Equipment	(8,984.00)		(8,984.00)	(3,946.00)		(12,930.00
Total accumulated depreciation	(29,568.00)	0.00	(29,568.00)	(7,686.00)	0.00	(37,254.00
Total capital assets being depreciated, net	52,383.00	0.00	52,383.00	(7,686.00)	0.00	44,697.00
Business-type activity capital assets, net	52,383.00	0.00	52,383,00	(7,686.00)	0.00	44,697.00

Willow Cree Sausalito Ma Marin Count

cademy City Elementary	Unaudited Actual FINANCIAL REPORT 2012-13 Unaudited Actuals	21 65474 611 For
Charter Number:351	Charter School Certification	
To the entity that approved the charter s	chool:	
2012-13 CHARTER SCHOOL UNAUDIT and filed by the charter school pursuant	ED ACTUAL FINANCIAL REPORT: This report is hereby a to Education Code Section 42100(b).	approved
	Date: <u>9/4//3</u> chool Official ature required)	
Printed Name: <u>Royce Conner</u>	Title: Principal	
To the County Superintendent of School	S:	
	ED ACTUAL FINANCIAL REPORT: This report has been reprintendent of Schools pursuant to Education Code Section 4	
Charter App	Date: presentative of proving Entity ature required)	
Printed Name: Paula Furtado Rigne	yTitle: Business Manager	
To the Superintendent of Public Instruction	on:	
	ED ACTUAL FINANCIAL REPORT: This report has been v v Superintendent of Schools pursuant to Education Code	rerified
	Date: tendent/Designee ature required)	
For additional information on the unaudit	ed actual financial report, please contact:	
For Approving Entity:	For Charter School:	
Paula Furtado Rigney Name	Donna Strong Name	
Business Manager Title	Business Services Manager Title	
415-332-3190 x 205 Telephone	530-647-1733 Telephone	
prigney@smcsd.org E-mail Address	donnas@adminres.com E-mail Address	



Form CA

Unaudited Actuals 2012-13 Unaudited Actuals Indirect Cost Rate Worksheet

Part I - General Administrative Share of Plant Services Costs	
California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative off calculation of the plant services costs attributed to general administration and included in the pool is standardized and autousing the percentage of salaries and benefits relating to general administration as proxy for the percentage of square foota occupied by general administration.	ices. The omated
<ul> <li>A. Salaries and Benefits - Other General Administration and Centralized Data Processing <ol> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll <ol> <li>Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.</li> <li>If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.</li> </ol> </li> </ol></li></ul>	0.00
All General Administrative Services are performed off-site by a contracted service provider.	
<ul> <li>B. Salaries and Benefits - All Other Activities</li> <li>1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, &amp; 8100-8400; Functions 7200-7700, all goals except 0000 &amp; 9000)</li> </ul>	1,856,559.00
C. Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	0.00%
<ul> <li>Part II - Adjustments for Employment Separation Costs</li> <li>When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separate to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "norma or mass" separation costs.</li> <li>Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. S may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's norm costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify these costs on Line A for inclusion in the indirect cost pool.</li> <li>Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to term employment earlier than they normally would have. Abnormal or mass separation costs may not be charge programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positi administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusi</li> <li>A. Normal Separation Costs (optional)</li> <li>Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.</li> </ul>	I" or "abnormal governing board tate programs al separation and enter inate their as a Golden ed to federal ions in general on from the pool.
<ul> <li>Retain supporting documentation.</li> <li>B. Abnormal or Mass Separation Costs (required) Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to manufacture (2020 (2020)). (a bat and a bat are set of the set</li></ul>	
unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00

Pa	rt III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.	Indirect Costs	
~.	1. Other General Administration, less portion charged to restricted resources or specific goals	
	(Functions 7200-7600, objects 1000-5999, minus Line B9) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals	103,363.00
	(Function 7700, objects 1000-5999, minus Line B10)	0.00
	<ol> <li>External Financial Audit - Single Audit (Function 7190, resources 0000-1999,</li> </ol>	0.00
	goals 0000 and 9000, objects 5000-5999)	8 485 00
	4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,	8,485.00
	goals 0000 and 9000, objects 1000-5999)	0.00
	5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
	<ol> <li>Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)</li> </ol>	
	7. Adjustment for Employment Separation Costs	0.00
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	111,848.00
	9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	0.00
		111,848.00
В.	Base Costs	
	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,726,363.00
	<ol> <li>Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)</li> <li>Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)</li> </ol>	405,096.00
	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	122,490.00
	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	<u> </u>
	6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
	minus Part III, Line A4)	0.00
	<ol> <li>External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)</li> </ol>	0.00
1995 - T-1	9. Other General Administration (portion charged to restricted resources or specific goals only)	0.00
	(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
	resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
	10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
	(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
	except 0000 and 9000, objects 1000-5999) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	0.00
	<ol> <li>Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)</li> </ol>	0.00
	12. Facilities Rents and Leases (all except portion relating to general administrative offices)	0.00
	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	53,653.00
	13. Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	<ul> <li>b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)</li> <li>14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)</li> </ul>	0.00
	15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,347,440.00
C.	Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
	(For information only - not for use when claiming/recovering indirect costs)	
	(Line A8 divided by Line B18)	4.76%
D.	Preliminary Proposed Indirect Cost Rate	
	(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)	
	(Line A10 divided by Line B18)	4.76%



#### Part IV - Carry-forward Adjustment

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

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

Α.	. Indirect costs incurred in the current year (Part III, Line A8)					
в.	Carry-for	ward adjustment from prior year(s)				
	1. Carry	forward adjustment from the second prior year	0.00			
	2. Carry	forward adjustment amount deferred from prior year(s), if any	0.00			
C.	Carry-fon	ward adjustment for under- or over-recovery in the current year				
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (5.4%) times Part III, Line B18); zero if negative	0.00			
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.4%) times Part III, Line B18) or (the highest rate used to er costs from any program (0%) times Part III, Line B18); zero if positive	0.00			
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	0.00			
E.	Optional a	allocation of negative carry-forward adjustment over more than one year				
	the LEA control the carry-f	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA main forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward ad rear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more			
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable			
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable			
	LEA reque	est for Option 1, Option 2, or Option 3				
			1			
F.	-	vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	0.00			

Unaudited Actuals 2012-13 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

21 65474 6118491 Form ICR

Approved indirect cost rate:5.40%Highest rate used in any program:0.00%

		Eligible Expenditures		
		(Objects 1000-5999	Indirect Costs Charged	Rate
Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	Used

Unaudited Actuals 2012-13 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

21 65474 6118491 Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISC	AL YEAR				
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	34,929.00		8,201.00	43,130.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of					
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestrictec					
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					
(Sum Lines A1 through A5)		34,929.00	0.00	8,201.00	43,130.00
B. EXPENDITURES AND OTHER FINANC		0.00			
<ol> <li>Certificated Salaries</li> <li>Classified Salaries</li> </ol>	1000-1999	0.00			0.00
3. Employee Benefits	2000-2999	34,929.00			34,929.00
4. Books and Supplies	3000-3999 4000-4999	0.00		0.001.00	0.00
	4000-4999	0.00		8,201.00	8,201.00
<ol> <li>a. Services and Other Operating Expenditures (Resource 1100)</li> </ol>	5000-5999	0.00			0.00
<ul> <li>b. Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
<ol> <li>8. Interagency Transfers Out a. To Other Districts, County</li> </ol>					0.00
Offices, and Charter Schools b. To JPAs and All Others	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.00
	7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399			 	
10. Debt Service	7400-7499	0.00	<u> </u>		0.00
11. All Other Financing Uses	7630-7699	0.00		roomente l'Att	0.00
12. Total Expenditures and Other Financi	ng Uses	24,000,00	0.00	0.001.00	10,100,00
(Sum Lines B1 through B11 )	, , , , , , , , , , , , , , , , , , ,	34,929.00	0.00	8,201.00	43,130.00
C. ENDING BALANCE	0707	0.00	0.00	0.00	0.00
(Must equal Line A6 minus Line B12) D. COMMENTS:	979Z	0.00	0.00	0.00	0.00
D. COMMENTO.					

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

\*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriatene

#### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

Fur	ids 01, 09, an	2012-13	
Goals	Functions	Objects	Expenditures
All	All	1000-7999	2,485,141.00
All	All	1000-7999	173,035.00
All	5000-5999	1000-7999 except 3801-3802	0.00
All except 7100-7199	All except 5000-5999	6000-6999	7,686.00
All	9100	5400-5450, 5800, 7430- 7439	0.00
All	9200	7200-7299	0.00
All	9300	7600-7629	0.00
	9100	7699	
All	9200	7651	0.00
7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
All	All	8710	0.00
All	All	3801-3802	0.00
			0.00
			7,686.00
		1000-7143,	
		7300-7439	
All	All	8000-8699	0.00
			0.00
		~	2,304,420.00
			0.00
			2,304,420.00
	Goals All All All All All All All All All A	GoalsFunctionsAllAllAllAllAllAllAllS000-5999All exceptAll except7100-71995000-5999All9100All9200All9200All9200All9200All9200All9200All9200All9200AllAllSubscriptionSubscriptionAll	All         All         1000-7999           All         All         1000-7999           All         All         1000-7999           All         5000-5999         3801-3802           All except         All except         5400-5450,           7100-7199         5000-5999         6000-6999           All         9100         7439           All         9200         7200-7299           All         9200         7651           All         8710         3801-3802           All         All         8710           All         All         3801-3802           A

Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
<ul> <li>A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)</li> </ul>		279.02
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		279.02
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		279.02
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,258.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
<ul> <li>A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</li> </ul>		
<ol> <li>Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)</li> </ol>	1,883,845.00 0.00	7,992.89
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,883,845.00	7,992.89
B. Required effort (Line A.2 times 90%)	1,695,460.50	7,193.60
C. Current year expenditures (Line I.G and Line II.F)	2,304,420.00	8,258.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
<ul> <li>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)</li> <li>(Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)</li> </ul>	0.00%	0.00%

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III
are positive)

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

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If are positive) (continued)	both amounts in Line	D of Section III	
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA	
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00	
C. Education Jobs Fund expenditures applied (Using lowest amount needed)			
(Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00	
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	2,304,420.00		
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,258.98	
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00		
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00	
H. MOE determination with Education Jobs Fund expenditure adjustment.	MOE Met		
(If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)			
<ol> <li>MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B)</li> </ol>			
(Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%	

### Unaudited Actuals 2012-13 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

SECTION V - Detail of Charter School Adjustments (used in Section I, Line	r and becubin it, Line	:U)
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
	hajaounont	ABA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section	III, Line A.1)	
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	· · ·	
	-	
	· · · · · · · · · · · · · · · · · · ·	
· · · · · · · · · · · · · · · · · · ·	· · ·	

#### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Aliocation Factors (AF) for Support Costs

21 65474 6118491 Form PCRAF

				Teacher Full-Time Ed	quivalents		Classroor	n Units	Pupils Transported
			Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
	istributed Expenditures, Funds 01, 09, ar 9000 (will be allocated based on factors i		0.00	0.00	0.00	0.00	0.00	0.00	0.0
B. Enter Allocation	n Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: All	location factors are only needed for a colum	in if							I.
there are u	indistributed expenditures in line A.)								1
Instructional Goals	s Description								
0001	Pre-Kindergarten					1. In			
1110	Regular Education, K-12		·····		Permanente and the second				3
3100	Alternative Schools	s concernance access of			the second state of the second state of the second	-			
3200	Continuation Schools		a and a the state of the state			ala			
3300	Independent Study Centers								
3400	Opportunity Schools		e never and the second second second and the second	an and an an an an an an an an	antanta a tertete de la compansión de la c				1
3550	Community Day Schools	e com no la				NAME OF CONTRACT AND A DESCRIPTION OF			
3700	Specialized Secondary Programs				the statement characteristic take	and was a set			
3800	Vocational Education		te a constitução tama a caso de este danse con co		n an				
4110	Regular Education, Adult		an address of the country of the particular		1000 Marcellon de la Maria de La Ma	and the second			ŧ.
4610	Adult Independent Study Centers								
4620	Adult Correctional Education			1	der eine seite				
4630	Adult Vocational Education		Caller Collector II a M		tan amerika kata katan				
4760	Bilingual			an ana an	N -1,	·			
4850	Migrant Education			a company and a statement and an	namenaan a gerreen as an an a		1		
5000-5999	Special Education (allocated to 5001)								
6000	ROC/P		an a	t man to the complete man		en 1440 - 4			
ther Goals	Description								
7110	Nonagency - Educational			· · · · · · · · · · · · · · · · · · ·	r an agaman an an thailean an thail an thair	a una es			
7150	Nonagency - Other	- yy 1 4 y	5. 19999 - 1993 - 1993 - 199	1997 (1997) 1997 (1997)		,			
8100	Community Services		the second second second second						
8500	Child Care and Development Services								
ther Funds	Description								
	Adult Education (Fund 11)	,-							
	Child Development (Fund 12)	to be the first						8	
	Cafeteria (Funds 13 & 61)								

#### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report

		nan san san san san san san san san san	Direct Costs -	*****	Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructiona			*****				
Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	2,199,438.00	0.00	2,199,438.00	110,184.89	1	2,309,622.89
3100	Alternative Schools	0.00	0.00	0.00	0.00	-	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	·	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	· ••	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	-	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	33,198.00	0.00	33,198.00	1,663.11	'yeada	34,861.11
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	- mark	0.00
Other Costs							
	Food Services					122,490.00	122,490.00
	Enterprise				-	0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo		Winned Adversely			18.167.00	18,167.00
Other	Adult Education, Child Development,			****			
Funds	Cafeteria, Foundation ([Column 3 +						
1.0102	CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
	Indirect Cost Transfers to Other Funds	-	0.00 1	0.00	0.00	2 ACTIVA	0.00
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)		- Andrew Construction of the second se		0.00		0.00
					0.00		0.00
	Total General Fund and Charter	2.232.636.00	0.00	2.232,636.00	111,848.00	140,657.00	2,485,141.00
	Schools Funds Expenditures	2,232,030.00	0.00	2,232,036.00	111,848.00	140,037.00	2,485,141.00

#### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

#### 21 65474 6118491 Form PCR

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportatior		Community Services	General Administration (Functions 7000-	and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals	1										• • • • • • • • • • • • • • • • • • • •		
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			.000	0.00	0.00
1110	Regular Education, K-12	1,700,851.00	0.00	0.00	405,096.00	0.00	0.00	39,838.00			0.00	53,653.00	2,199,438.00
3100	Alternative Schools	0,00	0.00	0.00	0,00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0,00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0,00	0.00	0,00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0,00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0,00	0,00	0,00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0,00	0,00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0,00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0,00	0.00
5000-5999	Special Education	33,198.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0,00	33,198.00
6000	ROC/P	0.00	0.00	0.00	0,00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0,00	0.00	0,00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0,00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0,00		0.00	0.00	0.00	0,00	0.00
Total Direct	Charged Costs	1,734,049.00	0.00	0.00	405,096.00	0.00	0.00	39,838.00	0,00	0.00 * Functions 7100-7199	0.00	53,653.00	2,232,636.00

\* Functions 7100-7199 for goals 8100 and 8500

#### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

21 65474 6118491 Form PCR

		Allocated Support Co	sts (Based on factors in	put on Form PCRAF	n gan a na
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
<b>Instructional Goa</b>	nls			1	
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Center:	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day School:	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Educatior	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Center:	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals	en e				
7110	Nonagency - Educationa	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs	0.00	0.00	0.00	0.00
Other Funds	· .	n gentalen er i hene hit en en hendelen hendelen en er en en en en en hendelen hendelen er en en en en en en en I		addandadadan a anad kara a afasiyan a ka a saya na a anadanda na yana a anadanda ana ana ana ana ana ana a	
	Adult Education (Fund 11)		0.00	19 March (19 march 19 mar	0.00
	Child Development (Fund 12)	0.00	0.00	0.00	0.00
<b>44 43</b>	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated S	upport Costs	0.00	0.00	0.00	0.00

# Unaudited Actuals 2012-13 Program Cost Report Schedule of Central Administration Costs (CAC)

Α.	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
1	9000, Objects 1000-7999)	0.00
	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and	
2	9000, Objects 1000-7999)	8,485.00
2	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	
3	0000, Objects 1000-7999)	103,363.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000- 7999)	0.00
		0.00
5	Total Central Administration Costs in General Fund and Charter Schools Fund	111,848.00
۲ <b>.</b>		
В.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,232,636.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,232,636.00
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
	roun Education (rund 11, Objects 1000 3777, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	2,232,636.00
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	5.01%

7
Willow Creek Academy Sausalito Marin City Elementary Marin County

#### Unaudited Actuals 2012-13 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

21 65474 6118491 Form PCR

		EUCLICATION DE LE MURIE DE	forme subscreaments and the least community for a subscream and the period of the subscreament of the subscream	MANNENNETTE UNDER TATELET DE ENTE EENER LE BOOKLEUNDE VERTRE ANTRE EN BOOKLEUNDE VERTRE MONTENNETTE BOOKLEUNDE	na na far na sena se
Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services					
(Objects 1000-5999, 6400, and 6500)	122,490,00				122,490.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				18,167.00	18,167.00
Total Other Costs	122,490.00	0.00	0.00	18,167.00	140,657.00

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SACS2013ALL Financial Reporting Software - 2013.2.0 9/9/2013 8:15:44 AM Unaudited Actuals

#### Unaudited Actuals 2012-13 Unaudited Actuals Technical Review Checks

### Willow Creek Academy Sausalito Marin City Elementary

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

IMPORT CHECKS	
CHECKFUND - (F) - All FUND codes must be valid.	PASSED
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, except 9791, 9793, and 9795, effective 2012-13.	Difects
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	PASSED
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes mus a CDE defined resource code.	t roll up to PASSED
CHECKGOAL - (F) - All GOAL codes must be valid.	PASSED
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	PASSED
CHECKOBJECT - (F) - All OBJECT codes must be valid.	PASSED
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combination valid.	ns must be PASSED
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combin should be valid.	ations PASSED
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations s valid.	hould be PASSED
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, and FUNCTION account code combinations should be valid.	62, and 73) <u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 throu $57, 62,$ and $73$ ) and FUNCTION account code combinations must be vali	gh 12, 19, d. <u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 9999, except for 9791, 9793, and 9795) account code combinations sh valid.	through ould be PASSED
CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791,	9793, and

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

#### Page 1

Marin County

21-65474-6118491

SACS2013ALL Financial Reporting Software - 2013.2.0 21-65474-6118491-Willow Creek Academy-Unaudited Actuals 2012-13 Unaudited Actuals 9/9/2013 8:15:44 AM

CHK-FUNCTION\*OBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

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

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

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

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

### GENERAL LEDGER CHECKS

 INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750)

 must net to zero for all funds.
 PASSED

 INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)

 must net to zero for all funds.
 PASSED

 INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)

 must net to zero for all funds.
 PASSED

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

 INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929)
 must equal 1

 Interfund Transfers Out (objects 7610-7629).
 PASSED

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

 Other Funds (Object 9610).
 PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General

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Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in

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unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

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

# SUPPLEMENTAL CHECKS

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

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 94XX, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

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

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

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

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

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

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these

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percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary.

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

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

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

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

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

Board and Superintendent (Form ICR, Part III, Line B7) 0.00 Explanation:No Board or Superintendent costs are paid by the Charter School.

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

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

Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) 103,363.00 Ratio is 0.00%

Explanation: All administrative services are performed off-site by a service provider.

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

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

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

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should

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0.00

agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

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

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

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

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

## EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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# Unaudited Actuals 2013-14 Budget Technical Review Checks

### Willow Creek Academy Sausalito Marin City Elementary

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)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	PASSED			
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	PASSED			
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	PASSED			
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes mus a CDE defined resource code.	st roll up to PASSED			
CHECKGOAL - (F) - All GOAL codes must be valid.	PASSED			
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	PASSED			
CHECKOBJECT - (F) - All OBJECT codes must be valid.	PASSED			
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.				
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combin should be valid.	PASSED			
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations svalid.	should be PASSED			
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, and FUNCTION account code combinations should be valid.	62, and 73) PASSED			
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED				
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.				
CHK-RESOURCEXOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9795) account code combinations should be valid.	, 9793, and <u>PASSED</u>			
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations				

#### Marin County

21-65474-6118491

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must be valid.

#### PASSED

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

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

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

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

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

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

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

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

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

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

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

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

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

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

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

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

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

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

Checks Completed.

Export Log Period: Unaudited Actuals Type of Export: Official

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LEA: 21-65474-6118491 Willow Creek Academy

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

Export of USER General Ledger started at 9/9/2013 8:14:33 AM

OFFICIAL Header for LEA: 21-65474-6118491 Willow Creek Academy VERSION 2013.2.0

Fiscal Year: 2012-13 Type of Data: Unaudited Actuals Number of records exported in group 1: 130

Fiscal Year: 2013-14 Type of Data: Budget Number of records exported in group 2: 102

Export USER General Ledger completed at 9/9/2013 8:14:33 AM

Export of Supplementals (USER ELEMENTs) started at 9/9/2013 8:14:33 AM Fiscal Year: 2012-13 Type of Data: Unaudited Actuals Number of records exported in group 3: 672

Fiscal Year: 2013-14 Type of Data: Budget Number of records exported in group 4: 133

Export of Supplemental (USER ELEMENTs) completed at 9/9/2013 8:14:33 AM

Export of Explanations started at 9/9/2013 8:14:33 AM Fiscal Year: 2012-13 Type of Data: Unaudited Actuals Number of records exported in group 5: 3

Export of Explanations completed at 9/9/2013 8:14:33 AM

Export of TRC Log started at 9/9/2013 8:14:33 AM Fiscal Year: 2012-13 Type of Data: Unaudited Actuals Number of records exported in group 6: 78

Fiscal Year: 2013 14 Type of Data: Budget Number of records exported in group 7: 46

Export of TRC Log completed at 9/9/2013 8:14:34 AM

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

Exported to file: C:\SACS2013ALL\Official\21654746118491A.DAT

End of Official Export Process