



## SAUSALITO MARIN CITY SCHOOL DISTRICT

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

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

**Wednesday, December 11, 2013**

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

Trustee Shirley Thornton will participate via a conference call; Marriott's Grand Chateau, Las Vegas, Nevada, 702-862-5653.

**I. OPEN SESSION – Call to Order**

**II. CLOSED SESSION – AGENDA**

1. With respect to every item of business to be discussed in Closed Session pursuant to EC Section 48918(c): Student Expulsion-Student # 4142410650
2. With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957 Public Employees – Certificated Leave Request
3. Leave Request – Classified Employee

**OPEN SESSION AGENDA – Organizational Meeting**

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

**1. PLEDGE OF ALLEGIANCE**

**2. ELECTION OF BOARD OFFICERS**

- 2.01** Election of Board President
- 2.02** Election of Board Vice President
- 2.03** Election of Board Clerk
- 2.04** Appointment of Board Secretary, Steve Van Zant

**3. Designation of Governing Board Meeting Dates for Calendar Year 2014**

**4. Adjournment of Organizational Meeting**

**IV. OPEN SESSION – *Regular Meeting***

Entire board packet on [www.smcsd.org/School Board/Meeting Agendas and Minutes](http://www.smcsd.org/School Board/Meeting Agendas and Minutes)

**1. AGENDA REORGANIZATION/APPROVAL**

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

**2. BOARD COMMUNICATIONS**

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

**3. CORRESPONDENCE**

**3.01** School Activity Calendars, Schedules and Events

**4. REPORTS**

**4.01** SMCTA Report

**4.02** CSEA Report

**4.03** Superintendent's Report – Steve Van Zant

**4.04** Principal's Report – Daniel Norbutas

**PreK-3 Grant**

**Transforming Schools Grant**

**API**

**4.05** Willow Creek Academy

**5. ORAL COMMUNICATIONS**

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

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

**6. GENERAL FUNCTIONS**

**6.01** Consent agenda: \*7.01, \*8.01, \*802, \*9.03, \*10.01

**6.02** Agreement with Indoor Environmental Services

**6.03** Marin Community Foundation – Transforming Schools Grant Agreement

**6.04** Agreement with Dannis, Woliver and Kelly

**6.05** Construction Update

**7. PUPIL SERVICES**

**\*7.01** Student Expulsion

**8. PERSONNEL**

**\*8.01** Leave Request – Certificated

**\*8.02** Leave Request - Classified

**9. FINANCIAL & BUSINESS**

- 9.01 Budget Update – District First Interim Budget
- 9.02 Willow Creek Academy – First Interim Budget
- \*9.03 Payment of Warrants – Batches 24-25

## **10. CURRICULUM AND INSTRUCTION**

- \*10.01 Student Field Trips

## **11. POLICY DEVELOPMENT**

- 11.01 Board Policy 0210 – Equity- Action
- 11.02 Board Policy and Administrative Regulation 0460 — Local Control and Accountability Plan – Action
- 11.03 Board Policy 0500 – Accountability – Action
- 11.04 Board Policy and Administrative Regulation 3100- Business and Non-instructional Operations – Budget - Action
- 11.05 Board Policy 3110 – Business and Non-instructional Operations-Transfer of Funds- Action
- 11.06 Board Policy and Administrative Regulation 1230 – Community Relations -School Connected Organizations – First Read
- 11.07 Board Policy and Administrative Regulation 1240 - Community Relations – Volunteer Assistance – First Read
- 11.08 Board Policy and Administrative Regulation 1260 - Community Relations – Educational Foundations – First Read
- 11.09 Board Policy and Administrative Regulation 3312 - Business and Non-instructional Operations - Educational Travel Program Contracts – First Read

## **12. FUTURE PLANNING/ACTION ITEMS**

- Quarterly Williams Report
- Grade Level or Program Report

## **13. FUTURE MEETING**

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

## **14. ADJOURNMENT**

\*Consent Agenda Items

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

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

Sausalito Marin City School District  
Board of Trustee Meeting Dates - 2014

The board will meet on the second Tuesday of each month except as noted:

January 14  
February 11  
March 11  
April 8  
May 13  
June 10  
June 24\* (Budget Adoption)  
July 8  
August 12  
September 9  
October 14  
November 18\* (November 11<sup>th</sup> is Veteran's Day)  
December 9



**Sausalito Marin City School District**

**Agenda Item:** 6.02

**Date:** December 11, 2013

☐ Correspondence

☐ Consent Agenda

☐ Reports

☒ General Functions

☐ Pupil Services

☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☐ Policy Development

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

**Item:** Agreement with IES for work to reduce energy cost

**Background:**

Attached is the agreement with IES to provide assistance – through prop 39 to assess our infrastructure as it relates energy efficiency. This phase is only for analysis and planning purposes.

**Fiscal Impact:**

None – payments will be made through the use of prop 39 planning funds

**Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

October 31, 2013

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

**RE: Facility Energy Master Plan**

Dear Mr. Van Zant:

Indoor Environmental Services is pleased to offer our assistance to the Sausalito Marin City School District (SMCSD) in reducing the District's operational budget and rebuilding the District's facility infrastructure. IES will focus on demand side energy opportunities within the District.

Based on our conversations and preliminary analyses to date, our understanding is SMCSD expects to accomplish the following goals:

**Contract Delivery Method:**

- IES will utilize Prop 39 following the mandated requirements, in addition if needed the use of California Government code Section 4217.10-4217.18 as it relates to energy projects within Government facilities. Projects may be completed in phases as deemed appropriate by SMCSD.

**Program Objectives:**

- IES will perform a preliminary survey of the potential energy conservation measures to be employed at the District. The District will select scopes of work to proceed with for implementation.
- IES will work with the District to determine PV, Lighting, HVAC and other energy related scopes of work which are best targeted on reducing initial costs and timeframes and increasing long term performance.
- For larger scale scopes of work IES (Modernization/New Construction), IES will provide energy related consultative services to the District in order to ensure the District maximizes its operational savings and performance related to energy utilizing systems.
- IES will work with the District to leverage Proposition 39 energy funding, currently estimated at \$156,273 annually. In addition the District can at its discretion complete a comprehensive program that includes but not limited to 4217 scope of work and PPA agreements for renewable energy possibilities.
- IES will investigate any and all additional Grant and Government Incentive funding sources to assist in funding the facility infrastructure projects.
- IES will investigate all applicable utility-provided rebate program incentives.

"Offering our Customers Facility Solutions"



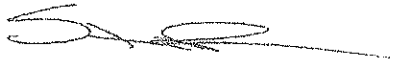
**Operational Objectives:**

- IES will analyze all utility expenditures and usage for the District utilizing ASHRAE Level 2 when necessary.
- IES and District staff will create the list of facility needs and develop the priority list for implementation. All final projects will be selected by the District.
- IES will evaluate and recommend any Renewable Power Generation opportunities.
- IES will evaluate and make recommendations for interior and exterior lighting energy conservation measures.
- IES will evaluate and make recommendations for HVAC energy conservation measures and potential HVAC additions such as gymnasiums.
- IES will evaluate and make recommendations for HVAC controls energy conservation measures. Controls projects to be developed only where energy savings can be achieved or where the District determined appropriate due to deferred maintenance and/or capital replacement cost savings.
- IES to pursue power correction, vending machine control, plug load controls, and other opportunities as deemed appropriate by the District to further generate energy savings.

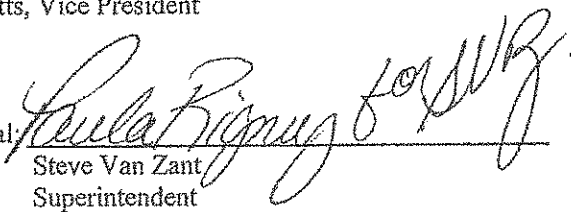
Indoor Environmental Services is willing to take the financial risk to develop this program and is pleased to present this Letter of Agreement to implement the program for the Sausalito Marin City School District.

When Indoor Environmental Services performs the Energy Surveys, Data Analytics, Energy Audits and Program Assistance an invoice to the District will not exceed \$104,372 per the Prop 39 guidelines and regulations. Payment will not be required until the District receives its allocation of Planning Funds.

We trust this Agreement meets with your approval. If you have any further questions, or if I can be of further assistance, please do not hesitate to contact me at (916) 870-8915.



Stan Butts, Vice President

Approval:   
Steve Van Zant  
Superintendent

Date: 10-31-13



California Department of Education  
School Fiscal Services Division

California Department of Education (<https://www3.cde.ca.gov/prop39/user/energyaudit/viewdetails.aspx>)  
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## Proposition 39 - California Clean Energy Jobs Act Application Energy Planning Funds Fiscal Year 2013-14

### Contact Information

Local Educational Agency (LEA): Sausalito Marin City

CDS Code: 21-65474-0000000

Charter Number:

Mailing Address 1: 200 Phillips Dr.

Mailing Address 2:

City / State / Zip: Sausalito / CA / 94965-1194

Phone: (415) 332-3190

Administrator Name: Steve Van Zant, Superintendent

Phone: (415) 332-3190 x 12

E-mail: [svanzant@smcsd.org](mailto:svanzant@smcsd.org)

Secondary Contact

Name: Stan Butts, VP

Phone: 916-295-3675 x 1017

E-mail: [stanbutts@ies-hvac.com](mailto:stanbutts@ies-hvac.com)

### Request for Energy Planning Funds

As an authorized representative of the above applicant, I am submitting this request for Proposition 39 energy planning funds (planning funds) pursuant to *Public Resource Code* Section 26235(f). I understand that the planning funds can only be used for expenditures occurring on or after July 1, 2013, and any unused planning funds may be applied toward energy project implementation approved as part of an expenditure plan.

I understand that the actual planning expenditures incurred for planning will be categorized in one of the two activities listed below, limited by the corresponding percentages, and will be included in the first expenditure plan submitted to the California Energy Commission (Energy Commission).

I also understand that local educational agencies (LEAs) that are located in leased facilities may or may not be eligible for Proposition 39 funds (including planning funds) as determined by the criteria set forth on pages 8-11 of the Proposition 39 Program Implementation Draft Guidelines found on the Energy Commission webpage at <http://www.energy.ca.gov/efficiency/proposition39/index.html>. LEAs located in leased facilities receiving Proposition 39 funds that do not meet the criteria set forth in the Draft Guidelines will be required to repay all such funds.

I intend to use these planning funds for the following authorized expenditures:

Energy Planning Activities	Funding Limits	Funding Caps <sup>1</sup>	Funding Request(s)
Screening and Energy Audits	85%	\$44,116	\$44,116
Proposition 39 Program Assistance <sup>2</sup>	15%	\$7,785	\$7,785
<b>TOTAL</b>	<b>100%</b>	<b>\$51,901</b>	<b>\$51,901</b>

<sup>1</sup>Funding Caps are based on the initial amount available for planning activities.

<sup>2</sup>Activities include providing billing data, completing benchmarking, and developing expenditure plans.

### Certification and Signature of Authorized Representative

I hereby certify that I am an authorized representative and that the planning funds requested in this application will be used for authorized planning expenditures and that the actual planning expenditures will be reported in the first expenditure plan submitted to the Energy Commission.

Signature: \_\_\_\_\_

Type name of Authorized Stan Butts

Representative:

Date: 10/29/2013 2:11:35 PM

Note: It is recommended that this certification be printed, signed, and retained for the local educational agency's records.

Questions: [prop39fiscal@cde.ca.gov](mailto:prop39fiscal@cde.ca.gov) | 916-324-4531

Web Policy



California Department of Education  
School Fiscal Services Division

California Department of Education (<https://www3.cde.ca.gov/prop39/user/energyaudit/viewdetails.aspx>)  
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## Proposition 39 - California Clean Energy Jobs Act Application

### Energy Planning Funds

#### Fiscal Year 2013–14

#### Contact Information

Local Educational Agency (LEA): Willow Creek Academy

CDS Code: 21-65474-6118491

Charter Number: 0351

Mailing Address 1: 33 Buchanan Dr.

Mailing Address 2:

City / State / Zip: Sausalito / CA / 94965-1654

Phone: (415) 331-7530 x 201

Administrator Name: Royce Conner, Head of School

Phone:

E-mail: [rconner@willowcreekacademy.org](mailto:rconner@willowcreekacademy.org)

#### Secondary Contact

Name: Stan Butts, VP

Phone: 916-295-3675

E-mail: [stanbutts@ies-hvac.com](mailto:stanbutts@ies-hvac.com)

#### Request for Energy Planning Funds

As an authorized representative of the above applicant, I am submitting this request for Proposition 39 energy planning funds (planning funds) pursuant to *Public Resource Code* Section 26235(f). I understand that the planning funds can only be used for expenditures occurring on or after July 1, 2013, and any unused planning funds may be applied toward energy project implementation approved as part of an expenditure plan.

I understand that the actual planning expenditures incurred for planning will be categorized in one of the two activities listed below, limited by the corresponding percentages, and will be included in the first expenditure plan submitted to the California Energy Commission (Energy Commission).

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I intend to use these planning funds for the following authorized expenditures:

Energy Planning Activities	Funding Limits	Funding Caps <sup>1</sup>	Funding Request(s)
Screening and Energy Audits	85%	\$44,601	\$44,601
Proposition 39 Program Assistance <sup>2</sup>	15%	\$7,870	\$7,870
<b>TOTAL</b>	<b>100%</b>	<b>\$52,471</b>	<b>\$52,471</b>

<sup>1</sup>Funding Caps are based on the initial amount available for planning activities.

<sup>2</sup>Activities include providing billing data, completing benchmarking, and developing expenditure plans.

#### Certification and Signature of Authorized Representative

I hereby certify that I am an authorized representative and that the planning funds requested in this application will be used for authorized planning expenditures and that the actual planning expenditures will be reported in the first expenditure plan submitted to the Energy Commission.

Signature: \_\_\_\_\_

Type name of Authorized Stan Butts

Representative:

Date: 10/30/2013 8:57:52 PM

Note: It is recommended that this certification be printed, signed, and retained for the local educational agency's records.

Questions: [prop39fiscal@cde.ca.gov](mailto:prop39fiscal@cde.ca.gov) | 916-324-4531

Web Policy



## Sausalito Marin City School District

**Agenda Item:** 6.03

**Date:** December 11, 2013

☐ Correspondence

☐ Consent Agenda

☐ Reports

☒ General Functions

☐ Pupil Services

☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☐ Policy Development

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

**Item:** Marin Community Foundation (MCF) – Transforming Schools Grant Agreement

### **Background:**

Attached is the agreement with MCF to continue funding the Transforming Schools Grant. This grant has become a vital part of our operation. However, despite the funding we receive this year, the grant will be decreased significantly next year and go away the year following. Therefore, it is necessary to begin planning for that scenario now.

### **Fiscal Impact:**

\$310,400

### **Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant



MARIN COMMUNITY FOUNDATION

November 25, 2013

Mr. Steve Van Zant  
Superintendent  
Sausalito Marin City School District  
200 Phillips Dr.  
Sausalito, CA 94965-1654

Re: Grant # 2013-03265  
Fund: Leonard & Beryl Buck Fund

Dear Steve:

On behalf of the Trustees of the Marin Community Foundation, I am pleased to inform you that the Board has approved a grant in the amount of \$310,400 to Sausalito Marin City School District to support transforming schools programs. The period of this grant is 11 months, from September 1, 2013 through July 31, 2014. The payment schedule for this grant can be found at the end of this letter.

To confirm your formal acceptance of the following terms, please email a copy of this agreement letter to the Foundation, signed by the appropriate person authorized to sign for your organization.

1. As a condition of this grant, you are committing to report on your organization's progress against metrics (including impacts and measurable objectives) listed at the end of this agreement at the frequencies specified. In addition, you will be required to submit narrative progress reports, including a final report after the end of the grant period. Any payments scheduled for release after the due date of a progress report will be held by the Foundation until the report has been submitted and approved. The Foundation will be providing further guidance on reporting procedures in advance of the due dates.
2. The grant and any accrued interest may only be used to carry out activities in or for the benefit of Marin County and only for the charitable purposes and activities set forth in this letter of agreement.
3. Funds not used for the charitable purposes of the grant, including any unspent balance at the conclusion of the grant period, must be returned to the Foundation. If any equipment or real estate purchased with grant funds is diverted from the charitable purposes for which this grant is made, or if your organization ceases operations, you agree to convey such equipment or real estate back to the Foundation or to such other charitable organization as the Foundation may direct.
4. You agree to credit the Foundation in publications, press releases, brochures, videotapes, and other publicity or public relations materials and presentations resulting from the use of these funds or developed for activities authorized under this grant. Please refer to the enclosed Guidelines for Communicating about Your Grant. The Foundation's Vice President for Marketing and Communications is available to advise you on public information activities.
5. Your organization agrees to maintain accurate financial and operational records regarding your use of grant funds and to make those records available to the Foundation promptly upon request for the Foundation's review, except to the extent prohibited by applicable law.

6. Your organization will make any publications, media presentations, studies, or research funded by this grant available to the public in a manner acceptable to the Foundation. Any tangible or intangible property, including copyrights obtained or created by your organization with funding from this grant, shall remain the property of your organization, but your organization agrees to grant the Foundation a royalty-free license to use, reprint, or distribute any such copyrighted materials for informational or promotional purposes that do not conflict with your organization's charitable purposes.

7. The terms of this Agreement may be revised or modified only with the prior written consent of both the Foundation and your organization. If your organization fails to meet any of the terms of this Agreement or if the Foundation determines in its sole discretion that your organization's work in fulfilling the terms of this grant is inadequate, the Foundation may withdraw its award and terminate the Agreement, and the Foundation will then have no responsibility to disburse any further funds. The Foundation may also, at its discretion, require your organization to return any unspent grant funds and to refund any portion of the grant that was not used for charitable purposes as required by this Agreement, as described in Paragraph 2 above.

8. The Foundation has no obligation to provide any additional support to your organization, and this grant does not represent any commitment of future support.

9. Where grant funds are to be disbursed in more than one installment, the Foundation reserves the right to reduce the amount(s) of or to eliminate any or all as-yet undisbursed installment payment(s) to reflect and adjust for material declines in the Foundation's assets. If the Foundation determines in its sole discretion that such a reduction or elimination of (a) future installment payment(s) is necessary, the Foundation will provide as much notice as is feasible to your organization in advance of the relevant scheduled payment date(s).

The first payment under this grant's schedule will be processed when we receive an emailed copy of the appended agreement letter.

If you have any questions about the implementation of this grant or about Foundation procedures, please feel free to contact Don Jen, the Program Director responsible for overseeing this grant, or Beverly Chakrabarty, Program Associate.

The Foundation is pleased to support your and your colleagues' work on behalf of the community. We look forward to working with you and learning from the experience to be gained from this cooperative endeavor.

Sincerely,

A handwritten signature in black ink, appearing to read 'Thomas Peters', with a long horizontal flourish extending to the right.

Thomas Peters, Ph.D.  
President & Chief Executive Officer

TP:bsc

Enclosure

Please sign this grant agreement, scan all pages and email the entire document back as an attachment to:

[grantagreement@marincf.org](mailto:grantagreement@marincf.org)

The processing of your grant and issuing of your check will be expedited upon receipt of the entire document.

ACCEPTANCE: On behalf of Sausalito Marin City School District, I hereby accept and agree to the terms of grant #2013-03265 as set forth in this grant agreement.

GRANTEE:

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

Sausalito Marin City School District  
Organization

**Allocation & Reporting Requirements**

**Goal: Closing educational achievement gap**

**Strategy: Improving low-performing schools**

**Approach: Transform Sausalito/Marin City schools - \$310,400**

*Measurable Objective*

Student assessment information completed and uploaded with final report by July 31, 2014.

**Target Rationale**

*Measurable Objective:* Assessment information includes agreed upon supplemental Excel reporting format that includes measures for MDTP, Study Island ELA, and 8th Grade STAR for Science. Grantee reports "n/a" at midterm for this measure. Supplemental Excel report should be uploaded with final report.

**Question(s)**

1. List and describe the top 3 accomplishments during this period that advanced culturally relevant curriculum, training, and assessment. What have been the top challenges?
2. Describe the availability, frequency, and adequacy of counseling services provided to students and families. Please include the role of the social worker as it relates to student, family, and community.
3. Describe the successes and challenges of cross-grade level collaborative learning groups. How has this structure improved student learning and social interactions?
4. What have been the impacts of students working out in the community?
5. Describe professional development provided to teachers, specifically on the Common Core Standards, Smarter Balanced assessments, and technology infusion.
6. What data did the school collect and analyze to inform its progress in implementing a community school model? How have community resources supported this model (e.g. site Social Worker).

**Milestone(s)**

Due: 02/28/2014 covering 09/01/2013 - 01/31/2014

1. What, if any, unanticipated challenges/benefits did the school transformation find in opening the new campus?
2. What, if any, trends in enrollment have emerged in opening Bayside/MLK and in expanding Willow Creek Academy?

**Report Due Date(s)**

First Report Due: 02/28/2014 covering 09/01/2013 - 01/31/2014

Final Report Due: 08/31/2014 covering 09/01/2013 - 07/31/2014

**Payment Schedule**

August 1, 2013: \$155,200

Transform Sausalito/Marin City schools: \$155,200

January 1, 2014: \$155,200

Transform Sausalito/Marin City schools: \$155,200

## Sausalito Marin City School District

**Agenda Item:** 6.04

**Date:** December 11, 2013

☐ Correspondence

☐ Consent Agenda

☐ Reports

☒ General Functions

☐ Pupil Services

☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☐ Policy Development

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

**Item:** Agreement – Dannis Woliver and Kelly

### **Background:**

Dannis, Woliver and Kelly is a well-respected law firm representing school districts throughout the state. They are well-known and progressive leaders in all areas of general school law.

Staff is very comfortable with their representation and seeks permission to use their services in the future

### **Fiscal Impact:**

Undetermined

### **Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

## **AGREEMENT FOR PROFESSIONAL SERVICES**

This Agreement is made and entered into this 22nd day of November, 2013, by and between the Sausalito Marin City School District, hereinafter referred to as District, and Dannis Woliver Kelley, a professional corporation, hereinafter referred to as Attorney.

In consideration of the promises and the mutual agreements hereinafter contained, District and Attorney agree as follows:

District appoints Attorney to represent, advise, and counsel it from November 22, 2013, through and including June 30, 2014, and continuing thereafter as approved. Any services performed during the period between the above commencement date and the date of Board action approving this Agreement are hereby ratified by said Board approval. Attorney agrees to prepare periodic reviews of relevant court decisions, legislation, and other legal issues. Attorney agrees to keep current and in force at all times a policy covering incidents of legal malpractice.

District shall be truthful with Attorney, cooperate with Attorney, keep Attorney informed of developments, perform the obligations it has agreed to perform under this Agreement and pay Attorney bills in a timely manner.

Except as hereinafter provided, District agrees to pay Attorney two hundred twenty-five dollars (\$225) to three hundred dollars (\$300) per hour for shareholders, special counsel and of counsel; one hundred eighty-five dollars (\$185) to two hundred twenty-five dollars (\$225) per hour for associates; and one hundred twenty dollars (\$120) to one hundred forty dollars (\$140) per hour for paralegals and law clerks. Rates for individual attorneys may vary within the above ranges depending on the level of experience and qualifications and the nature of the legal services provided. Substantive communications advice (telephone, voice-mail, e-mail) is billed in a minimum increment of three-tenths (.3) of an hour. In addition, reasonable travel time will be charged at the regular hourly rate. In the course of travel it may be necessary for Attorney to work for and bill other clients while in transit. If, during the course of representation of District, an insurance or other entity assumes responsibility for payment of all or partial fees of Attorney on a particular case or matter, District shall remain responsible for the difference between fees paid by the other entity and Attorney's hourly rates as specified in this Agreement unless otherwise agreed by the parties.

Agreements for legal fees at other than the hourly rate set forth above may be made by mutual agreement for special projects or particular scopes of work.

District further agrees to reimburse Attorney for actual and necessary expenses and costs with respect to providing the above services, including support services such as copying costs, express postage, and facsimile transmittals. District agrees that such actual and necessary expenses may vary according to special circumstances necessitated by request of District or emergency conditions which occasionally arise.

District further agrees to pay for major costs and expenses by paying third parties directly including, but not limited to, costs of serving pleadings, filing fees and other charges assessed by courts and other public agencies, arbitrators' fees, court reporters' fees, jury fees, witness fees, investigation expenses, consultants' fees, and expert witness fees. Upon mutual consent of District and Attorney, Attorney may pay for such costs and expenses and District shall advance costs and expenses to Attorney.



Attorney shall send District a statement for fees and costs incurred every calendar month. Attorney's statements shall clearly state the basis thereof, including the amount, rate and basis for calculations or other methods of determination of Attorney's fees. District shall pay Attorney's statements within thirty (30) days after each statement's date. Upon District office's request for additional statement information, Attorney shall provide a bill to District no later than ten (10) days following the request. District is entitled to make subsequent requests for bills at intervals of no less than thirty (30) days following the initial request.

It is expressly understood and agreed to by both parties that Attorney, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the District.

Because Attorney represents many school and community college districts, county offices of education, joint powers authorities, SELPAs and other educational entities, conflicts of interest may arise in the course of Attorney's representation. Because Attorney does not represent many private entities or non-school public entities, Attorney will encounter fewer conflicts of interest than the District would encounter with law firms that represent those types of entities. If Attorney becomes aware of any potential or actual conflicts of interest, Attorney will inform the District of the conflict and comply with the legal and ethical requirements to fulfill its duties of loyalty and confidentiality to District. If District has any question about whether Attorney has a conflict of interest in its representation of District in any matter, it may contact Attorney or other legal counsel for clarification.

District or Attorney may terminate this Agreement by giving thirty (30) days written notice of termination to the other party.

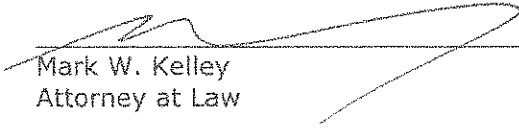
IN WITNESS WHEREOF, the parties hereto have signed this Agreement for Professional Services.

SAUSALITO MARIN CITY SCHOOL DISTRICT

\_\_\_\_\_  
Steven Van Zant  
Superintendent

\_\_\_\_\_  
Date

DANNIS WOLIVER KELLEY

  
\_\_\_\_\_  
Mark W. Kelley  
Attorney at Law

11/22/2013  
\_\_\_\_\_  
Date

At its public meeting of \_\_\_\_\_, 2013, the Board approved this Agreement and authorized the Board president, Superintendent or Designee to execute this Agreement.

## **AGREEMENT FOR PROFESSIONAL SERVICES**

This Agreement is made and entered into this 22nd day of November, 2013, by and between the Sausalito Marin City School District, hereinafter referred to as District, and Dannis Woliver Kelley, a professional corporation, hereinafter referred to as Attorney.

In consideration of the promises and the mutual agreements hereinafter contained, District and Attorney agree as follows:

District appoints Attorney to represent, advise, and counsel it from November 22, 2013, through and including June 30, 2014, and continuing thereafter as approved. Any services performed during the period between the above commencement date and the date of Board action approving this Agreement are hereby ratified by said Board approval. Attorney agrees to prepare periodic reviews of relevant court decisions, legislation, and other legal issues. Attorney agrees to keep current and in force at all times a policy covering incidents of legal malpractice.

District shall be truthful with Attorney, cooperate with Attorney, keep Attorney informed of developments, perform the obligations it has agreed to perform under this Agreement and pay Attorney bills in a timely manner.

Except as hereinafter provided, District agrees to pay Attorney two hundred twenty-five dollars (\$225) to three hundred dollars (\$300) per hour for shareholders, special counsel and of counsel; one hundred eighty-five dollars (\$185) to two hundred twenty-five dollars (\$225) per hour for associates; and one hundred twenty dollars (\$120) to one hundred forty dollars (\$140) per hour for paralegals and law clerks. Rates for individual attorneys may vary within the above ranges depending on the level of experience and qualifications and the nature of the legal services provided. Substantive communications advice (telephone, voice-mail, e-mail) is billed in a minimum increment of three-tenths (.3) of an hour. In addition, reasonable travel time will be charged at the regular hourly rate. In the course of travel it may be necessary for Attorney to work for and bill other clients while in transit. If, during the course of representation of District, an insurance or other entity assumes responsibility for payment of all or partial fees of Attorney on a particular case or matter, District shall remain responsible for the difference between fees paid by the other entity and Attorney's hourly rates as specified in this Agreement unless otherwise agreed by the parties.

Agreements for legal fees at other than the hourly rate set forth above may be made by mutual agreement for special projects or particular scopes of work.

District further agrees to reimburse Attorney for actual and necessary expenses and costs with respect to providing the above services, including support services such as copying costs, express postage, and facsimile transmittals. District agrees that such actual and necessary expenses may vary according to special circumstances necessitated by request of District or emergency conditions which occasionally arise.

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IN WITNESS WHEREOF, the parties hereto have signed this Agreement for Professional Services.

SAUSALITO MARIN CITY SCHOOL DISTRICT

\_\_\_\_\_  
Steven Van Zant  
Superintendent

\_\_\_\_\_  
Date

DANNIS WOLIVER KELLEY

\_\_\_\_\_  
Mark W. Kelley  
Attorney at Law

\_\_\_\_\_  
Date

At its public meeting of \_\_\_\_\_, 2013, the Board approved this Agreement and authorized the Board president, Superintendent or Designee to execute this Agreement.

## Sausalito Marin City School District

**Agenda Item:** 9.01

**Date:** December 11, 2013

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

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

**Item:** Approval of the 2013-2014 First Interim Budget Report

**Background:**

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

The First Interim Report indicates changes to revenue and expenditure projections based on updates to state, federal and local data available since budget adoption in June. California school district revenues and expenditures are subject to constant change, as estimated in updated entitlement letters. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to changes in conditions and expenditures needs at the local level.

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

**Fiscal Impact:**

None

**Recommendation:**

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

**Prepared for:** Steve Van Zant

**Prepared by:** P. Rigney

# SAUSALITO MARIN CITY SCHOOL DISTRICT

## 2013-2014 Budget Adoption ~ General Fund

### KEY BUDGET ASSUMPTIONS

The following Budget Assumptions is based on the California School Finance and Management Conference (attended by staff on July 16, 2016) and the Marin County Office of Education Common Message.

#### REVENUES: 2013-2014

##### 1. *Revenue Limit Sources LCFF/Property Taxes = \$ 4,402,592*

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

##### 2. *Federal Revenue = \$318,541*

- No carryover budgeted and no increases for COLA or growth budgeted.
- No ARRA-IDEA, ARRA-SFSF or Federal Jobs monies budgeted as these were one-time only.
- Title I, Title II, Title III monies budgeted with a slight reduction (5.2%) until more information about the State and Federal budget is known (possibility of state funding the difference in the federal reductions).

##### 3. *State Revenue = \$ 205,026*

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

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

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

#### EXPENDITURES: 2013-2014

##### 1. Salaries & Benefits = \$3,371,635

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

- Classified salaries include the following staffing by formula:



- ✓ 11.44 FTE Classified support staff including
    - 3.375 Maintenance/Custodial (1.8 FTE for WCA), 1 FTE Clerical, 2.69 FTE Regular Paraprofessionals, .7813 FTE Bilingual Paraprofessional, 2.41 Special Ed. Paraprofessional (.8125 FTE for WCA), 1.1875 FTE Cafeteria
  - ✓ 1.0 FTE Confidential (District Office)
  - ✓ 2.0 FTE Classified Management
  - ✓ .4 FTE Technology (shared /contracted)
  - Statutory benefits (employer costs):
    - ✓ STRS rate 8.25%
    - ✓ Social Security rate 6.2%
    - ✓ Medicare rate 1.45%
    - ✓ SUI rate .05 % per EDD
    - ✓ PERS rate 11.442 per CDE
    - ✓ Worker's Compensation rate 2.323%
      - Certificated Total = 12.323%
      - Classified Total = 21.465%
2. **Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses = \$2,836,251**
- Marin County Office of Education support/contracts (Aries, CalPads, Technology, QSS, Payroll, Accounts Payable)
  - Operational Expenditures; utilities, gas, sewer, trash, legal, etc.
  - Deferred Maintenance contribution of \$50,000 (2013-2014 only, one-time contribution) to address ongoing major repair needs district wide.
  - Funds allocated toward professional development for staff: International Baccalaureate program, curriculum/staff development, Summer Arts Institute, Restorative Justice, etc.
  - Decrease in books/supplies from 2012-2013 (includes onetime expenses/carryover and elimination in services no longer needed).
  - Decrease in services and operating expenditures from 2012-2013 (includes onetime expenses/carry over and eliminations in services no longer needed/reductions in costs associated with grants); some shift of responsibility to site administration.
3. **Reserves = \$620,789**
- Designated for Economic Uncertainties remains at 10% (5 % state requirement/law & 5% board designated per board policy) of adopted budget operating expenditures.

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

#### **REVENUES**

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

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

## **EXPENDITURES**

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

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

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

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

## **RESERVES**

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

## **NOTE:**

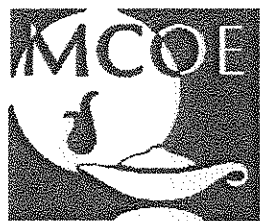
- The LCFF has currently been approved by legislators but the full financial implications are being clarified. LCFF in its current form has financial implication the will vary dependent upon the WCA enrollment, due to the increase in the In-Lieu contribution. The school district will have to make additional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



# The Marin Common Message

## 2013-14 First Interim

November 11, 2013



MARIN COUNTY OFFICE OF EDUCATION

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## Introduction

This edition of the Common Message is intended to provide information and guidance to assist Marin County School Districts in developing 2013-14 First Interim Reports. It contains significant updates from the Enacted Budget edition related to enacted cleanup legislation SB 97, a wide array of technical clarifications provided by CDE and DOF, and a section on upcoming audit requirements.

The 2013-14 budget provides increased funding for schools, primarily in the form of \$2.1 billion to implement the Local Control Funding Formula (LCFF), and \$1.25 billion in one-time money for Common Core implementation. While the Common Core funds have begun to flow to LEAs, the advance apportionment is still largely based on the revenue limit model because LCFF entitlements will not be certified until P-2. For many districts the first interim report may mark their first concrete attempt to precisely align their budgets to the new funding model. Investing the time to read through the guidance contained herein and to fully utilize the LCFF Calculator will help districts to complete the necessary calculations, and to understand and communicate the complexities and implications of the LCFF.

The LCFF is intended to correct historical inequities and increase flexibility, but it also brings new challenges, as LEAs must quickly adapt to a new funding model. In addition, many of the details of the new accountability structure are yet to be determined. Key components, including regulations on the use of Supplemental and Concentration Grants and the format for Local Control Accountability Plans (LCAP), will be determined by the State Board of Education, which will take action on these items in the first quarter of 2014. A detailed review of what *is* known about the LCAP is covered in the LCAP section of this document.

Fiscal year 2013-14 is a period of transition and county offices of education will be charged with assisting districts with the complexities of implementing the LCFF and the LCAP.

## Proposition 98 Revenues

For 2012-13, the adopted budget projected Proposition 98 revenues at \$56.5 billion. (Actual cash receipts for 2012-13 exceeded the budget by just over \$2 billion.)

Fiscal Year 2012-13	Projected Statewide Revenue	Prop 98 Calculation	Property Tax Portion of Prop 98	State Budget Portion of Prop 98	Non-Prop 98 Budget	Ending Balance
January	\$ 95.4	53.6	16.1	37.5	55.4	0.8
May	98.2	56.5	16.1	40.4	55.2	0.9
Adopted	98.2	56.5	16.1	40.4	55.2	0.9

(all numbers in billions)

For budget year 2013-14, Proposition 98 funding is projected at \$55.3 billion – *down* \$1.2 billion from the 2012-13 projection.

Fiscal Year 2013-14	Projected Statewide Revenue	Prop 98 Calculation	Property Tax Portion of Prop 98	State Budget Portion of Prop 98	Non-Prop 98 Budget	Ending Balance
January	\$ 98.5	56.2	15.4	40.9	56.8	1.6
May	97.2	55.3	16.0	39.3	57.0	1.7
Adopted	97.1	55.3	16.3	39.0	57.2	1.7

(all numbers in billions)

The Legislative Analyst's Office as well as the Legislature projected significantly more 2013-14 revenue than the final numbers included in the adopted state budget. Revenues for 2012-13 as of the end of June were \$2 billion higher than the numbers contained in the adopted state budget. These factors indicate there could eventually be a moderate but positive change in the 2013-14 statewide budget. Current statewide receipts as of September 30, 2013 are tracking 0.7% above DOF budget projections. The next significant revenue update will be with the Governor's January budget proposal.



# Economic Forecasting

Economic forecasting is as much an art as it is a science. All school districts must rely on economic forecasting as provided through the California Department of Finance for projected Proposition 98 revenues to use with multi year projections and gap funding of the LCFF.

Basic aid districts use, as a starting point, the Marin County Department of Finance's property tax estimates for the current year along with historical trends. Beyond that each district must assess its own unique growth or decline in assessed values of local properties. The following table represents property tax trends over the past nine years.

## DISTRICT TRENDS - ACTUAL PROPERTY TAXES THRU 2013-14 First Interim

	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	P1 J-29B
SCHOOL DISTRICT	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-12	2012-13	2013-14
BOLINAS-STINSON	1,377,363	1,558,233	1,682,627	1,801,317	1,910,889	1,921,779	1,952,182	2,026,812	2,172,680
Change in Secured		13.82%	8.02%	7.20%	5.22%	1.23%	1.61%	3.93%	7.27%
DIXIE	10,095,611	9,898,267	10,640,543	11,003,052	11,022,484	10,888,786	11,010,290	10,971,902	11,360,628
Change in Secured		3.78%	10.13%	3.64%	0.08%	-1.29%	1.15%	-0.25%	3.61%
KENTFIELD	5,042,469	5,654,092	5,772,063	6,036,592	6,100,069	6,138,516	6,222,985	6,368,975	6,658,605
Change in Secured		10.29%	6.09%	6.55%	1.13%	0.54%	1.40%	2.46%	4.61%
LAGUNA JOINT	27,131	26,520	21,656	14,770	11,444	26,649	21,212	18,261	46,927
Change in Secured		6.56%	5.98%	-26.43%	-14.64%	156.82%	-39.31%	3.50%	-4.96%
LAGUNITAS	1,444,580	1,507,383	1,595,004	1,652,511	1,676,859	1,666,237	1,641,985	1,641,932	1,659,005
Change in Secured		8.89%	5.91%	3.87%	1.24%	-0.59%	-1.42%	0.10%	1.10%
LARKSPUR	5,614,936	6,090,992	6,480,114	6,842,545	6,996,381	6,905,194	6,999,327	7,137,704	7,426,509
Change in Secured		9.11%	6.42%	5.74%	2.15%	-1.38%	1.39%	2.08%	4.11%
LINCOLN	17,414	16,777	17,117	11,390	8,498	22,365	16,951	15,237	40,542
Change in Secured		7.94%	9.75%	-29.87%	-16.73%	188.31%	-41.76%	5.74%	-2.49%
MILL VALLEY	12,251,351	13,266,991	14,167,903	15,015,578	15,457,738	15,218,824	15,397,053	15,792,527	16,313,380
Change in Secured		8.95%	6.83%	6.13%	2.85%	-1.61%	1.20%	2.67%	3.36%
NICASIO	453,854	483,270	507,463	538,421	564,226	571,346	581,458	584,331	585,547
Change in Secured		7.12%	5.04%	6.25%	4.70%	1.18%	1.80%	0.60%	0.27%
NOVATO	11,583,393	12,715,837	13,025,391	12,017,635	11,124,058	10,368,892	13,484,175	11,431,750	31,843,302
Change in Secured		10.01%	5.57%	2.98%	-2.60%	-3.57%	1.15%	-0.74%	3.29%
REED	8,501,471	9,270,217	9,933,678	10,594,081	10,956,502	10,723,912	10,930,191	11,224,798	11,637,046
Change in Secured		9.71%	7.20%	6.79%	3.33%	-2.20%	1.95%	2.80%	3.74%
ROSS	2,431,768	2,657,374	2,855,760	3,032,376	3,123,981	3,206,459	3,242,716	3,364,068	3,533,431
Change in Secured		9.94%	7.50%	6.39%	2.95%	2.64%	1.13%	3.82%	5.09%
ROSS VALLEY Total	2,847,718	3,142,242	3,868,674	3,208,142	3,123,721	3,005,621	3,850,534	3,350,775	9,568,459
Change in Secured		9.49%	7.27%	5.28%	2.21%	-0.97%	0.90%	1.68%	4.47%
SAN RAFAEL ELEM	5,162,771	6,509,322	7,122,759	6,735,452	6,294,542	6,147,852	7,870,026	7,253,283	19,157,937
Change in Secured		11.71%	6.35%	6.12%	-2.20%	0.67%	0.55%	0.26%	4.05%
SAN RAFAEL HIGH	15,807,805	17,155,875	18,430,490	19,391,675	19,120,295	19,139,173	19,273,185	19,668,581	20,015,238
Change in Secured		9.18%	7.48%	5.36%	-1.48%	0.05%	0.74%	0.11%	3.92%
SAUSALITO	3,857,960	4,105,727	4,368,113	4,628,682	4,742,511	4,651,023	4,637,169	4,856,458	4,865,492
Change in Secured		7.07%	6.41%	6.11%	2.38%	-2.03%	-0.24%	2.18%	2.86%
SHORELINE	5,228,857	5,680,673	6,176,200	6,517,229	6,654,331	6,577,401	6,642,054	6,617,269	6,724,513
Change in Secured		9.10%	9.05%	5.57%	1.99%	-1.08%	0.95%	-0.47%	1.81%
TAMALPAIS	34,102,150	37,045,765	39,559,233	41,933,228	43,083,787	42,635,597	43,125,248	44,246,663	45,820,200
Change in Secured		9.29%	6.82%	6.15%	2.63%	-1.09%	1.18%	2.46%	3.88%
UNION JOINT	25,907	26,330	27,428	20,845	18,033	33,177	33,535	26,987	75,302
Change in Secured		6.40%	8.81%	-16.08%	-7.51%	90.57%	-20.52%	-5.14%	1.69%
Countywide	147,338,106	161,037,601	172,146,097	181,294,913	182,514,415	180,433,216	182,263,161	184,512,532	191,381,191
Change in Secured		9.30%	6.90%	5.31%	0.67%	-1.14%	1.01%	1.23%	3.72%

\* = JOINT district with Sonoma County

In all instances, districts need to work closely with the Marin County Office of Education staff when assessing economic forecasting information.

For non-basic aid districts and charter schools, we recommend using the LCFF Calculator on the FCMAT website. While the Calculator is preloaded with the Department of Finance projections for future year LCFF gap funding, districts can use the Calculator to model the impact of varying factors. Because future LCFF gap funding is entirely at the discretion of the Legislature and the Governor, districts should be cautious about locking in future expenditures based on the current gap projections.

We recommend that districts avoid committing supplemental and concentration grant funds until the State Board finalizes the associated regulations. We anticipate that basic aid districts will also be subject to these regulations even if they do not actually receive additional state funding.

## Local Control Funding Formula (LCFF)

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application. The following describes only the basic components of the formula and transition into the LCFF. The complexity of the transition funding is best captured in the LCFF Calculator now located on the FCMAT website.

The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of COLA. Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding. Under the LCFF, COLAs are but one step in the formula's calculation. With the LCFF, there are four driving factors:

- **ADA**
  - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
  - Determined by the implicit price deflator as set in May for the budget year and estimated by the DOF for the two subsequent years for use in MYPs
    - Applied to Grade Level Base Grants, which then drives Grade Span Adjustments (GSA) and Supplemental and Concentration grant calculations
    - DOF currently estimates 2014-15 COLA at 1.87% and 2015-16 COLA at 1.99%
- **Unduplicated Percentages**
  - Certified through an LEA's CALPADS data each fall (Applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
  - Represents the annual amount directed towards fully funding the LCFF
  - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in MYPs

### *New Funding Formula Introduces New Terminology*

- Minimum State Aid - "hold harmless" funding set at 2012-13
- Floor - Transition base funding
- Transition Entitlement - the amount an LEA will receive during transition
- Base Grants - Grade level base grants established for K-3, 4-6, 7-8, 9-12
- Grade Span Adjustments (GSA) - K-3 and 9-12 additional funding for class size and CTE



- Base Grade Span - Base grants plus GSA
- Supplemental Grants - Additional 20% of Base Grade Span for percentage unduplicated students
- Concentration Grants - Additional 50% of Base Grade Span for percentage of unduplicated students above 55%
- ERT - Economic Recovery Target

### ***Economic Recovery Target (ERT)***

Districts and charter schools with undeficit 2012-13 base revenue limit, general purpose and categorical funding per ADA that is equal to or below \$14,500, and that exceeds their computed LCFF entitlements at full implementation, will be restored to their undeficit funding through a supplemental economic recovery target (ERT) payment. ERT payments are calculated as follows:

Districts and charter schools that are eligible for ERT funding will receive the difference between their LCFF target and their LEA's 2012-13 undeficit funding, multiplied by 2013-14 COLA of 1.57%, multiplied by a COLA of 1.94% for each year between 2014-15 through 2020-21. This amount is then divided into one-eighth payments beginning with 1/8 in 2013-14, increasing by 1/8 annually until the full payment becomes a permanent add-on, starting in 2020-21. This calculation is built into the BASC LCFF Calculator.

### ***Transitioning to the LCFF***

During the transition period a district's LCFF grant starts with historical funding for state aid, as amended for growth (or decline) in ADA, and most state categorical programs. This total is then subtracted from the district or charter school's target LCFF grant amount to measure the funding gap. The percentage of gap funding provided in this year's budget is then added to the historical base to arrive at the LCFF transition grant for 2013-14.

SB 97 adds a new hold harmless for districts with schools that were funded as Necessary Small Schools in 2012-13, providing protection for districts whose necessary small school(s) lose eligibility with the new distance requirements. This new element of the transition calculation increases the LCFF entitlement to equal the amount received in 2012-13 for the district as a whole.

Beginning in 2014-15, the prior year's gap funding is added to the historical 2012-13 base after adjusting for growth or decline in ADA. The 2012-13 base is then measured against the LCFF target to determine the new gap. The funded gap is added to the base to arrive at the total LCFF transition grant for that year. This cycle continues adding gap funding to the base as ongoing revenues until the LCFF is fully funded.

The LCFF calls for year-to-year growth in Proposition 98 revenues to fund the gap each year until the LCFF is fully funded. The enacted budget provides \$2.1 billion toward first-year implementation. This is sufficient to fund 11.78% of the gap in 2013-14.

Specific areas of the LCFF including Necessary Small Schools, Charter Schools, K-3 24:1 class size, and Basic Aid are covered in greater detail following this section.

## Treatment of ADA under the LCFF

While many of the elements used to calculate ADA remain unchanged under the LCFF, the basic calculation of the target grant begins with a measurement of ADA by grade span. Since budget adoption, SB 97 changed the methodology for distributing ungraded ADA.

SB 97 changes the treatment of ADA for declining enrollment districts by using ADA by grade span for the prior year. Additionally, districts may collect all ADA on a grade span basis. The LCFF Calculator has been constructed to allow ADA entry by grade span or as ungraded for each type of ADA currently reported as ungraded.

Enter ADA. Calculator will use greater of current or prior year ADA.

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	
Grades K-3	P-2 (Annual for SDC ext. year)					District ADA funded on better of current or prior year
Grades 4-6						
Grades 7-8						
Grades 9-12						
Ungraded (enter here OR in spans above)						
NPS, NPS-LCI, CDS:						
K-3	Annual					District ADA funded on current year Annual
4-6						
7-8						
9-12						
Ungraded (enter here OR in spans above)						
COE operated (Community School, Special Ed):						
K-3	P-2 / Annual					COE operations funded on current year
4-6						
7-8						
9-12						
Ungraded (enter here OR in spans above)						

Under current language of the LCFF, ADA served in county operated programs are reported as district ADA. Under the revenue limit, any such ADA was included in the district's total ADA to calculate the revenue limit apportionment. The resulting apportionment was then transferred to the COE. Under the LCFF, apportionments generated by county operated ADA will remain with the district. The CDE is working with the DOF in an effort to replicate the prior practice of revenue transfers for this apportionment. There is, however, no provision for this in 2013-14. For comparative purposes, the LCFF Calculator allows exclusion of county operated ADA to provide a closer estimate of funding that replicates the previous apportionment transfer practice.

# LCFF Calculator

The LCFF Calculator has been developed in consultation with the California Department of Education (CDE) and the Department of Finance (DOF) to ensure that the source of the COLA percentage(s) and the application in the calculation reflect the language as passed through legislation solidifying the LCFF.

The most recent version of the LCFF Calculator has been posted to the FCMAT website at [www.fcmat.org](http://www.fcmat.org). Version V.14.3 of the Calculator reflects the most recent thinking of the ESSCO working group, the DOF and the CDE related to creating revenue estimates and multiyear financial projections.

The following statement can be found on the FCMAT website:

“While the state transitions to the Local Control Funding Formula, it is likely that there will be additional changes in policy and in the fiscal application of the law that will affect the function of the Calculator. This, in turn, will impact budget development and fiscal projections at district and charter schools. As those changes become available, FCMAT will revise the Calculator and provide the field with update notification using the new LCFF Listserve.”

The LCFF Calculator is designed to do the heavy lifting of calculating the LCFF and includes a series of arrays and lookup formulas, specific to each LEA. Because of this, the LCFF Calculator is password protected to protect the data from inadvertent formula errors.

The LCFF Calculator is designed to calculate the LCFF for 2013-14, 2014-15, and 2015-16. The calculator continues to accommodate all types of districts, including basic aid districts and necessary small schools, as well as charter schools. Further, it provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and LCFF implementation (gap funding). Additional features include K-3 Class Size penalty, ERT payments and graphical demonstrations of multiyear funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment		X.XX%		COLA		1.57%
Base Grade Span (BGS)						2013/14
		Base Grant	GSA	Supp	Concen	TARGET
Grades K-3	ADA	6,952	723	20% of BGS X Undup %	50% of BGS X Undup % > 55%	ADA X (BGS + Supp + Con)
Grades 4-6	ADA	7,056				
Grades 7-8	ADA	7,266				
Grades 9-12	ADA	8,419	219			
TOTALS	Total ADA	Total, ADA X Base	Total, ADA X GSA	Total, ADA X (BGS + Supp)	Total, ADA X (BGS + Con)	Total Base
Targeted Instructional Improvement						Add-on
Transportation						Add-on
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						Total Target

## ***Cost of Living Adjustments***

During the transition to full LCFF implementation, COLA is not the key determinant of increases in funding. The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding will be the drivers of funding for all districts until full implementation.

Under the LCFF, the 2013-14 COLA of 1.57% is applied to the entitlement targets. Districts are funded at 11.78% of the difference between 2012-13 revenues and the target amounts. The LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless/minimum state aid) will not receive a COLA. Annual COLAs are applied to LCFF target amounts. Once the LCFF is fully funded, the base LCFF amounts will receive annual COLA increases when funded.

The Situational Guidance and Multiyear Projections section of this Common Message discusses potential COLAs in the subsequent years.

## ***Supplemental and Concentration Grants***

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth. The use of these funds will be subject to regulations to be adopted by the State Board of Education on or before January 31, 2014. See the Local Control Accountability Plans section of this document for more details.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and verification by the county office of education and is subject to audit under the state audit guidelines.

The unduplicated pupil count percentage is computed as follows:

1. For the 2013-14 fiscal year, divide the sum of unduplicated pupils for the 2013-14 fiscal year by the sum of the total pupil enrollment for the 2013-14 fiscal year.
2. For the 2014-15 fiscal year, divide the sum of unduplicated pupils for the 2013-14 and 2014-15 fiscal years by the sum of the total pupil enrollment for the 2013-14 and 2014-15 fiscal years.
3. For the 2015-16 fiscal year and each fiscal year thereafter, divide the sum of unduplicated pupils for the current fiscal year and the two prior fiscal years by the sum of the total pupil enrollment for the current fiscal year and two prior fiscal years.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above. The supplemental grant shall be expended in accordance with the regulations adopted pursuant to Section 42238.07.

If the LEA's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments.



For example, an LEA with a 60% unduplicated percentage would receive a concentration grant for 5% of its ADA.

For a charter school physically located in only one school district, the charter school's percentage of unduplicated pupils in excess of 55% used to calculate the concentration grant cannot exceed the percentage of unduplicated pupils in excess of 55% of the school district in which the charter is located. For a charter school physically located in more than one school district, the charter school's percentage of unduplicated pupil count in excess of 55% cannot exceed that of the school district with the highest percentage of unduplicated pupil count in excess of 55% of the school districts in which the charter school has a school facility. The concentration grant shall be expended in accordance with the regulations adopted pursuant to Section 42238.07.

### ***Minimum State Aid (Hold Harmless)***

Per the LCFF, local education agencies are to receive minimum state funding of no less than the total received in the 2012-13 fiscal year, as adjusted for changes in ADA and property taxes.

The calculation of the "hold harmless" minimum state aid funding is made on a per-ADA basis and is a combination of the following funding sources:

- All revenue limits received in 2012-13 adjusted for ADA and current year property taxes
- NSS Allowance received in 2012-13 adjusted for property taxes
- For charter schools, all charter general purpose block grant received in 2012-13 and the amount of in-lieu property tax received in 2012-13 divided by 2012-13 ADA, multiplied by current ADA.
- All 2012-13 state categorical funding (including funding received for mandatorily expelled community day school pupils).
  - See Appendix A for full list of categorical programs included in the calculation.
- For basic aid districts, categorical programs are subject to an 8.92% fair share reduction, calculated on the 2012-13 revenue limit entitlement.
- For charter schools, charter categorical block grant and charter supplemental categorical block grant received in 2012-13, divided by 2012-13 ADA, multiplied by current year ADA.

Minimum State Aid provisions specific to certain programs/funding types have been enacted per the LCFF. Greater detail of these programs and how they are affected by the minimum state aid provisions can be found in the sections of this message that are dedicated to the program/funding type (e.g., Pupil Transportation, Necessary Small School, ROC/P). Also, the LCFF Calculator can be used as a reference tool in determining minimum state aid funding.

## ***K-3 Grade Span Adjustment (GSA)***

The base grant for the K-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts will be required to either:

1. Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future,
2. Collectively bargain an alternative class size ratio for this grade span, or
3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

LEAs that fail to meet the above requirements will lose 100% of the additional funding. During implementation, the loss will be proportional to the amount of gap funding the LEA would otherwise receive by reducing the LCFF target.

### ***LCFF Calculator for K-3 GSA***

As a means of managing this risk, LEAs may choose to utilize the LCFF Calculator to help determine if adequate progress is made toward the ratio of 24:1 for each school site. By modeling different school site staffing scenarios, LEAs can compare any calculated funding loss with the cost of hiring additional staff. Districts that meet the requirements of No. 1 and/or No. 2 above are exempt from the requirements of No. 3. However, school districts must maintain class enrollment per school site of not more than 24 unless collectively bargained.

The K-3 GSA is a conditional apportionment dependent on the district making adequate progress at all school sites toward a class size of 24:1. The class size tab in the calculator has been designed to remove the K-3 GSA if a district fails to make adequate progress. Districts also have the option to collectively bargain an alternate ratio, in which case they must meet this ratio. There is no criteria to allow a district to make progress toward its collectively bargained ratio, and the class size tab of the calculator would not be applicable. In addition, the condition of apportionment does not apply to charter schools; therefore, there is no need to use the class size tab for charter school calculations.

### ***Method for Making "Progress Toward"***

Districts that do not meet No. 1 and/or No. 2 above will be required to demonstrate adequate progress toward reducing class sizes to 24:1. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2013-14 year, unless there is a collectively bargained alternative ratio. Adequate progress is determined by multiplying the gap between the district's current average class size by site by the percentage of LCFF gap funding provided in the state budget.

1. Determine each school site's 2012-13 average class enrollment for grades K-3.
2. Subtract the target average class enrollment of 24 from the averages determined in Step 1 above to determine the difference at each school site.



3. Multiply the difference calculated in Step 2 by the gap percentage for that year to determine the amount class size should be reduced (adequate progress). *The LCFF Calculator, Class Size Tab allows the user to override the percentage to conduct a sensitivity analysis for the out-years.*
4. Subtract the adequate progress in Step 3 from the prior year's average class size. This provides the maximum class size necessary to meet the K-3 GSA condition of apportionment.

For example, if a district's total funding gap is \$1 million, it receives \$100,000 in 2013-14 as funding to close that gap and has a class size ratio of 30:1 for grades K-3 in 2012-13, the 2013-14 class size adjustment would be calculated as follows:

1. 2012-13 class size (30) minus target class size (24) = 6
2. Adjustment that must be made to 2013-14 class sizes to receive funding  $6 \times 11.78\% = .70$
3. Class size ratio necessary to receive funding in 2013-14  $= 30 - 0.7 = 29.3$

Note that the calculation will be rebenchmarked each year, so a district that makes *more than* adequate progress will not get credit for that progress in the subsequent year (e.g., the district in the example above goes to a 28:1 ratio in 2013-14). Class sizes for grades K-3, as established by this section, are no longer subject to waiver by the State Board of Education pursuant to Section 33050 or by the Superintendent of Public Instruction.

Procedures for determining whether the district meets the new requirements will be included in the state audit guidelines.

### ***Pending Procedures for K-3 GSA***

Education Code Section 42238.02(d)(3)(F) calls for the State Controller's Office to provide "procedures for determining if the average class enrollment for each schoolsite for kindergarten and grades 1 to 3, inclusive, exceeds 24 pupils, or an alternative average class enrollment for each schoolsite pursuant to a collectively bargained alternative ratio. The procedures for determining average class enrollment for each schoolsite shall include criteria for employing sampling." One possible methodology for calculating a district's school site average would be to use the current Grade 4-8 class size average calculation. This calculation methodology is a "simple average" calculated pursuant to Education Code Section 41376(b) that states the class size is determined by the number of pupils in Grades 4-8 enrolled at the school site, divided by the number of full-time equivalent classroom teachers for Grades 4-8 at the school site. Applying this same methodology to grades TK-3 (recall that TK is the first year of a two-year kindergarten program), the resulting quotient would be the district's school site average. If rounding is necessary, the state could use the current rounding methodologies employed by the CDE in the P2 attendance reporting period Class Size Penalties report. Although regulations have not yet been drafted, this methodology may be forwarded for approval in spring 2014.

Special Education SDC students will be reported by grade to determine LCFF funding; therefore, these classes will also be included in the school site class size average.

## *Targeted Instructional Improvement Grant; Home-to-School Transportation*

The enacted budget maintained the Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation as permanent add-ons to LCFF entitlements.

The two programs have been repealed although the funds are made available to the school districts, county offices of education and charter schools that previously received this funding in the form of a hold harmless. The funds will be treated as a permanent add-on under the LCFF. The July budget trailer bill clarifies that small school district transportation is included in the transportation add-on.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language [see Education Code 2575(k)(1) and Education code 42238.03(a)(6)(B)]. Of the funds received for home-to-school transportation, a school district is required to expend no less than the amount of funds the school district expended for home-to-school transportation in the 2012-13 fiscal year. The MOE requirement only applies to spending up to the amount of the transportation entitlement received in 2012-13; contributions to transportation programs above the amount of the entitlement are not subject to MOE. Unlike the JPA requirements (see below) and similar ROC/P and Adult Education MOE provisions that sunset in two years, this requirement is ongoing.

The enacted budget also maintains separate MOE requirements related to transportation JPAs, requiring of districts and COEs that "For the 2013-14 and 2014-15 fiscal years only, a school district that, in the 2012-13 fiscal year, from any of the funding sources identified in paragraph (1) or (2), received funds on behalf of, or provided funds to, a home-to-school transportation joint powers agency established in accordance with Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code for purposes of providing pupil transportation shall not redirect that funding for another purpose unless otherwise authorized in law or pursuant to an agreement between the home-to-school transportation joint powers agency and the contracting school district."

School districts and county offices of education should review district and local priorities in assessing the use of these funds. No COLA will be added to these funds in the future.

## ***CALPADS***

The LCFF provides supplemental funding for students that are eligible for free and reduced price meals (FRPM), are English Learners (EL), or are foster youth. Because of this, the FRPM, EL and foster youth counts will be all the more important. The CDE anticipates that apportionments will be certified at P-2 using Fall 1 2013 CALPADS data.

Fall 1 data collection is open between October 2 and December 13, 2013. Following this initial collection deadline, the CALPADS Fall 1 amendment window opens December 14, 2013, and closes on February 7, 2014.

It is imperative for districts to develop or refine their system for accurately gathering, reporting, and certifying data in CALPADS. Districts should consider printing the CALPADS report and comparing it to the FRPM and EL counts reported in their student information system. Additionally, districts should consider having the EL coordinator and administrator of the child nutrition program review and certify that the CALPADS report accurately reflects the student population.

Flash #75 notes that LEAs may determine whether a student meets the income requirements for NSLP eligibility using an alternative process to the NSLP application process, and may submit NSLP program records to CALPADS for these students.

On October 25, the CDE released five sample forms that can be accessed on their website. Links and descriptions of the forms are provided in the Provision 2 & 3 section below.

Although audit guidelines have not been developed, the process each LEA develops to distribute, collect, and determine eligibility should be clearly documented. LCFF does not require that LEAs be audited on the income verification process used to determine eligibility, but it does require that annual audits verify that CALPADS counts are consistent with pupil records.

### ***County Operated Enrollment***

Students served in county programs who are otherwise funded through their district of residence under the LCFF will ultimately be reported by the district of residence. Currently there is no mechanism for districts to report these students within CALPADS. Consequently, for the 2013-14 year, COEs will continue to include these students with their data. (See the County Office of Education Revenue Transfers section for further details on this issue).

### ***CALPADS Data Use***

The data certified in the CALPADS annual submissions are used for many purposes including funding calculations for various state and federal programs. FCMAT/CSIS has prepared a table of CALPADS submissions, how data reported to CALPADS are used to meet state and federal requirements, and the consequences for failure to certify by the deadline (see Appendix E).

CALPADS now includes Education Program Code 185 to capture transitional kindergarten participation, which is required to be reported beginning in 2013-14.

New federal verification reporting requirements necessitate identifying students that are directly certified as eligible for FRLP through the SNAP and TANF programs. This requires coordination with the Department of Health Care Services and California Department of Social Services to expand the reporting protocols. A table in Flash #76 fully explains the expanded CALPADS codes.

## ***County and Authorizing LEA Reports***

The LCFF requires COEs to certify unduplicated LEA counts. CALPADS Update Flash 73 released in April 2013 announced that county offices of education will have access to certified reports for all LEAs and independently reporting charter schools in the county. Access to these reports will be set by the LEA administrator.

These reports will be the same as existing certification reports, but will be aggregated to the LEA level and will drill down to the school level. Only certified data will be reflected.

## ***Difference in Socioeconomically Disadvantaged Definitions***

On May 10, 2013, the CDE provided information on the difference in socioeconomically disadvantaged definitions through CALPADS Update Flash 74. The SED NCLB subgroup displayed on CALPADS reports cannot be compared to the total FRPM count displayed on Report 5.1a – Free or Reduced Price Meal Eligibility – Count, because:

- The NCLB subgroup includes parent education level in the definition of SED. Therefore, students with parents whose highest educational level is “not a high school graduate” *are* included in the NCLB subgroup; and
- The NCLB subgroup includes students with an FRPM program record, and it *does not* include students who were directly certified, or who are migrant, homeless, or foster, unless those students also have an FRPM program record.
- Flash #75 notes that LEAs may determine whether a student meets the income requirements for NSLP eligibility using an alternative process to the NSLP application process, and may submit NSLP program records to CALPADS for these students.
- Although audit guidelines have not been developed, the process each LEA develops to distribute, collect, and determine eligibility should be clearly documented. **LEAs will not be audited on the income verification process used to determine eligibility.**



## ***Basic Aid***

The LCFF changes the determination of a basic aid district. Basic aid districts were previously defined as districts having property taxes in excess of their revenue limit entitlement. The LCFF language states the determination of a basic aid district is made exclusive of funds received through the Education Protection Account (EPA) and further excludes revenues received through the LCFF hold harmless calculation, including previously received categorical funds.

Under the LCFF, a basic aid district is defined as a district whose that does not receive state aid to fund the floor entitlement for transition to the LCFF or any portion of the LCFF at full implementation.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. The hold harmless amount will be calculated based on the categorical allocation net of 8.92% fair share reduction. However, the fair share reduction is limited by the district's property taxes in excess of the 2012-13 revenue limit and by the total of all categoricals enumerated by the LCFF.

Each basic aid district is uniquely funded. Some are only in basic aid status because the LCFF is not yet fully funded, while others are and will remain basic aid under full implementation of LCFF. Also, basic aid districts receive varying levels of categorical funds, as reduced by the fair share calculation.

Through the hold harmless, minimum state aid language of the LCFF, each basic aid district will be guaranteed to receive state aid equal to its 2012-13 categorical funding, after fair share reductions calculated at 8.92%.

Basic aid districts will be subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF. See the Local Control Accountability Plans and Supplemental and Concentration Grants sections for guidance.

## ***Miscellaneous Basic Aid Revenues***

- Minimum guarantee of \$120 per ADA (remains unchanged).
- EPA \$200 per ADA ongoing funding is dependent on basic aid status, until EPA's temporary taxes expire (see EPA section), and is in addition to the \$120 basic aid guarantee.
- District of Choice credit is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants). Education Code Section 48310 becomes inoperative on July 1, 2016.
- Charter School Basic Aid Supplement is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants).
- Court-ordered is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants).

## ***EPA***

Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

Through the implementation of the LCFF, basic aid districts that lose their basic aid status may receive a proportionate offset to the \$200 per ADA minimum in EPA funding as state aid revenues grow. The LCFF Calculator includes this offset calculation. During the period when a basic aid district transitions from basic aid to state funded, however, the additional EPA minimum revenue should not be budgeted until the transition complexity of this calculation is fully vetted with the CDE.

## ***Cash and Reserves for Basic Aid Districts***

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

With the LCFF implementation, those districts that became basic aid by virtue of the deficit factor under revenue limit may convert to being state funded through the LCFF. Districts are advised to be cautious in planning for this possibility. Cash flow will be seriously affected for districts transitioning out of basic aid status. For 2013-14, the CDE is providing apportionments based on the funding status of the district in 2012-13. Although this is problematic in "normal" years, it will have a longer cash flow impact in 2013-14. This could mean a district will be treated as a basic aid district by the CDE and an LCFF district by its county controller. All basic aid districts are advised to work closely with their county offices of education in projecting their current and future basic aid status.



## Charter Schools

Charter school funding under the LCFF will be largely identical to district funding, except that in certain circumstances charter funding will be constrained by factors related to the district in which the charter is physically located.

Similar to school districts, charters will receive a base rate for each of the four grade spans, and add-on funding for the new K-3 grade span adjustment (10.4%) and 9-12 grade span add-on (2.6%). However, charter schools are not subject to the 24:1 K-3 class size condition of apportionment.

Charters will also receive supplemental and concentration grants based on their unduplicated pupil counts (see Supplemental and Concentration Grants section and CALPADS section for more information), but a charter school's concentration grant percentage will be limited to the percentage associated with the school district where the charter school resides. If the charter school is physically located in more than one school district, then the charter's percentage cannot exceed that of the school district with the highest percentage. Other aspects of charter school funding remain unchanged in the LCFF, including in-lieu property tax transfers, and the use of current year ADA even in the case of declining enrollment.

The 2013-14 adopted budget also requires charters to abide by many of the same elements as required in district local control and accountability plans (LCAP). Charters will be required to annually update goals related to those elements:

- A charter school petition must include a description of the school's annual goals for all students and for each subgroup of students to be achieved in applicable state priority areas.
- A charter school must update its goals as identified in the charter petition beginning in 2015, no later than July 1 of each year, using a template adopted by the State Board of Education and including the following:
  - A review of the progress toward the goals included in the charter, and an assessment of the effectiveness of the specific actions of the charter school in meeting its goals.
  - A list and description of the expenditures for the subsequent year implementing the specific actions included in the charter.
- If a charter school fails to improve outcomes as identified in the charter petition for three or more pupil subgroups, three out of four consecutive years (or all of the charter school's pupil subgroups if the charter school has less than three pupil subgroups), the following may apply:
  - The chartering authority shall provide technical assistance to the charter school, using a State Board of Education adopted evaluation rubric, by October 2015.
  - The Superintendent of Public Instruction may assign, at the request of the chartering authority and approved by the State Board of Education, the California Collaborative for Educational Excellence (CCEE) to provide technical assistance to the charter school.
  - The chartering authority shall consider charter revocation for a charter school that receives CCEE technical assistance, and either fails to implement the CCEE recommendations or has persistently or acutely underperformed based on the SBE adopted evaluation rubric.

Other charter school-specific provisions of the budget include:

- Giving charters priority claim on surplus district property for three additional years, through July 1, 2016. This extends the current one-year requirement for school districts with surplus property to first offer to sell or lease the facility to charter schools.
- Consolidating charter financing authority by shifting the Charter School Facility Grant program and the Charter School Revolving Loan Fund program from the CDE to the California School Finance Authority.
- Charter Categorical Block Grant received in 2012-13 is converted to a per ADA amount for inclusion in the LCFF Floor. This amount is annually adjusted for ADA.

## *District Reorganization*

The 2013-14 State Budget makes significant changes to the revenue calculations related to school district reorganizations by amending and repealing parts of Education Code Sections 35735 and 35736, et seq. Specifically, there is now a clear distinction between district reorganizations that are able to file the order to reorganize with the State Board of Equalization by December 1, 2013, pursuant to Government Code Section 54902, and those that do not file by this date. Districts that are unable to meet the December 1, 2013 Board of Equalization filing deadline must comply with the amended Education Code sections.

Reorganizations that meet the December 1, 2013 filing deadline should continue to use the blended revenue limit calculations (which include an adjustment for salary and benefits) to calculate the district's hold harmless amount under the LCFF. The referenced amended Education Code sections do not apply to these newly reorganized districts.

Reorganizations that do not meet the December 1, 2013 filing date will be governed under the newly amended Education Code sections and LCFF revenue calculations. The most notable change to the revenue calculations for these reorganizations is the loss of an adjustment to recognize the differences in salary and benefit costs among districts. These reorganized districts will calculate revenues by using the LCFF base allocations multiplied by the per-unit ADA of the newly reorganized district.

## *Necessary Small Schools*

The 2013-14 adopted budget and subsequent cleanup in SB 97 included several changes with regard to Necessary Small Schools that should be considered while preparing First Interim budgets:

- All necessary small schools must now meet distance eligibility requirements.
  - Includes unified districts with a single high school
  - Includes elementary districts with a single school
  - If there is still a question regarding NSS eligibility and funding, working closely with CDE is encouraged
- The definition of the nearest other public elementary or high school, for necessary small school eligibility based on distance, is amended to include charter schools.
- The review of the determinative factors to maintain necessary small high school status is required every two years (prior law was every five years).
- The allowance for Necessary Small Schools (NSS) replaces solely the base and grade-span components of the LCFF grant generated by NSS ADA.
- NSS ADA is included in the calculation of supplemental grants and, where applicable, concentration grants.

The consequence of losing eligibility for the NSS funding model is that the LCFF Floor is funded per ADA. The floor is revised annually for changes in ADA, funding model, and property tax receipts; SB 97 adds a new provision protecting a district otherwise impacted by the NSS funding model switch to per-ADA funding by providing Minimum State Aid equal to the NSS allowance received in 2012-13.

Districts may request an exception to the distance requirements from the State Superintendent of Public Instruction. Previously, the County Superintendent of Schools had the authority to grant these exceptions.

The LCFF transition entitlement uses 2012-13 deficiated NSS band allowance amounts in lieu of per-ADA funding for qualifying schools. The band allowance is adjusted annually for changes in ADA and/or the number of full-time teachers. Districts may continue to use the better of per-ADA funding or the NSS allowance.

Districts are encouraged to work closely with their COE and to use the LCFF Calculator to project NSS funding for the current and subsequent two fiscal years.

## ***Adult Education***

Adult Education funds are folded into the LCFF and are intended to be flexible for any educational purpose. However, the enacted budget changed provisions for adult education from the status quo to a maintenance of effort model for two years. For the 2013-14 and 2014-15 fiscal years only, the district or county office of education shall expend no less for the Adult Education program than the amount spent in the 2012-13 fiscal year. The recently chaptered LCFF cleanup bill, SB 97, clarified that school districts and county offices of education will satisfy the maintenance of effort requirement if they collectively maintain Adult Education on a countywide basis.

Maintenance of effort is not a condition of apportionment. It is unclear exactly how a definitive required maintenance of effort level would be determined, because Tier III flexibility and LCFF provide no dedicated Adult Education funding source.

The budget requires the Chancellor of the Community Colleges and the state Department of Education to jointly provide two-year planning and implementation grants to regional consortia and community college districts to develop regional plans to better serve the education of adults.

The regional consortia shall consist of at least one community college district and at least one school district within the boundaries of the community college district, and either entity may serve as the fiscal agent. Consortia may include other entities providing adult education courses, including but not limited to correctional facilities, other local public entities and community based organizations.

It is the legislation's intent for consortia to work toward developing common policies and full articulation agreements between adult education coursework and Career Technical Education coursework or college coursework, as well as fee and funding levels. In addition, the legislation's intent is to provide additional funding in the 2015-16 fiscal year to regional consortia to expand and improve the provision of adult education. For more information on the implementation of the planning grants and consortia see <http://ab86.cccco.edu/Home.aspx>.

## ***Foster Youth Services***

The state Foster Youth Services program provides support services for foster children, who often experience multiple placements in foster care. The State Budget removed Foster Youth Services from the list of categorical programs that are rolled into the LCFF. County superintendents retain the responsibility to coordinate services for foster youth between child welfare agencies, schools, juvenile court and probation. This also includes the efficient transfer of health and education records between those agencies.

By February 1, 2014 the state Department of Social Services must enter into a MOU with the CDE to share data related to pupils in foster care. The CDE is then required to inform school districts, charter schools, and county offices of education, at least weekly, of any pupils that are enrolled in their schools who are in foster care to ensure these students receive the appropriate educational support and services.

Students identified as foster youth are included in the unduplicated counts used in calculating supplemental and concentration grants. The Governor also now includes foster youth as a subgroup in the Academic Performance Index that is subject to growth targets as set by the State Board of Education.



## ***Regional Occupational Programs / Career Technical Education***

The enacted budget includes ROC/P as part of the LCFF base for districts and county offices that received the Tier III funding directly from the state. However, the budget included maintenance of effort requirements stating that, “for the 2013-14 and 2014-15 fiscal years only, of the funds a school district (or COE) receives for purposes of regional occupational centers or programs [...] the school district shall expend no less than the amount of funds the school district expended for purposes of regional occupational centers or programs [...] in the 2012-13 fiscal year.”

The recently chaptered LCFF cleanup bill, SB 97, clarified that school districts and county offices of education will satisfy the MOE requirement if they collectively maintain ROC/P spending, including CTE expenditures, on a countywide basis. Specifically the bill states, “a school district may include expenditures made by its county office of education within the school district [and vice versa for COEs] for purposes of regional occupational centers or programs so long as the total amount of expenditures by the school district and the county office of education equal or exceed the total amount required to be expended for purposes of regional occupational centers or programs” ... pursuant to Section 2575(k)(3) (COE requirement) and Section 42238.03(a)(7) (district requirement).

School districts in Marin County receive ROP dollars through MOUs with the MCOE. This MOU specifies the requirement for districts to utilize these dollars for ROP activities. Districts should account for these expenditures with the 6000 Goal range within the SACS.

SB 97 also maintains and clarifies the separate MOE requirements related to ROC/P JPAs.

Maintenance of effort is not a condition of apportionment. It is unclear exactly how a definitive required maintenance of effort level will be determined, given that under Tier III flexibility and LCFF there is no dedicated ROC/P funding source.

While the original LCFF proposal required the 2.6% augmentation to the high school grade span base grant to be used to promote “college and career readiness” (see Section 42238.02.d.4. B-D), cleanup bill SB 91 removed these restrictions. Nonetheless, the intent of this funding remains to allow districts to provide for CTE in a manner consistent with the LCFF’s focus on flexibility and local control. In addition, beginning in 2014-15, a CTE component will be a required element of Local Control and Accountability Plans. SB 97 clarified that LCAPs should include goals related to the percentage of pupils that complete “career technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks.”

Another significant CTE related provision of the enacted budget is the inclusion of \$250 million in one-time funding for Career Technical Education Pathway Grants to be competitively awarded for work-based learning programs. Although no official timeline has been released, it is anticipated that an RFP will be issued in January, with a deadline for proposals in March or April, and with funding awards released as early as June or July.

Federal CTE funds, including Perkins funding, are not part of LCFF and continue to be subject to all existing compliance and reporting requirements.

## ***Revenue Limit Transition / Advance Apportionment***

The LCFF eliminates revenue limits and corresponding add-ons and adjustments. This includes elimination of the revenue limit adjustment for State Unemployment Insurance (UI), PERS Reduction, Meals for Needy Pupils, and Beginning Teacher Salary. The current level of funding for these programs is folded into the LCFF. These amounts will no longer be adjusted for changes in districts' UI expenditures or in PERS contribution rates.

Districts are expected to cover any increased costs associated with unemployment insurance expenses, PERS rates or other district-specific adjustments as currently applied to district revenue limit calculations.

Revenue Limit Factors	2011-12	2012-13	2013-14 <sup>3/</sup>
Statutory COLA	2.24%	3.24%	N/A
Funded COLA	0%	0%	N/A
Deficit Factor	-20.40%	-22.27%	N/A
PERS Rate/RLR	10.92%	11.42%	N/A
Unemployment Insurance Rate	1.61%	1.10%	N/A

3/ Under the LCFF, deficit factor will be restored and new COLAs will be provided through the establishment of individual per ADA target funding levels for school districts and charter schools. PERS RLR and UI adjustments are no longer applicable under the new formula.

### ***Advance Apportionment***

While the new LCFF is effective July 1, 2013, the CDE has not yet incorporated many of the LCFF provisions into its apportionment systems. The advance apportionment for 2013-14 is based on a statutory derivation pursuant to Education Code Sections 14002 through 14007 and 41301. Section 41330 directs the CDE to apportion money in the advance apportionment on the basis of the second principal apportionment (P-2) from the preceding fiscal year. It includes categorical funding entitlements from 2012-13 rolled into the LCFF. Consequently, this advance apportionment includes only minimal changes enacted by the 2013 Budget Act and implementing legislation, including AB 97. **Because this apportionment is merely a means to begin allocating funds in accordance with EC Section 41330, it should not be used for budget purposes. Actual final funding under the new LCFF formulas will differ from this advance.** The CDE anticipates calculating LEA funding using the new LCFF formula in the 2013-14 P-2 apportionment, which will be certified on or before July 2, 2014.

## *COE Revenue Transfers*

Traditionally, revenue limit for students in county-operated special day classes and community schools has been transferred to COEs based on the base revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's resident school agency, requiring a transfer to the COE. The funding will be accounted for as part of a district's funding under the LCFF.

For students that are mandatorily expelled, probation-referred, on probation or parole, or incarcerated and served by the county office of education, the COE receives funding directly from the state. If a COE enrolls a student not funded pursuant to these four cases, any attendance generated by that student is credited to the school district of residence. So that the percentage of unduplicated students can be calculated for supplemental and concentration grants, under Education Code Section 42238.02, the CALPADS data collection process will need to be updated so the enrollment of these students can be attributed to the school district of residence.

Under local control, if a district enrolls its students in a COE program, the district will need to transfer the revenue for those students to the COE. Previously this was done by the CDE. The CDE is working with the DOF in an effort to replicate that practice. With the change from revenue limit to LCFF, however, there is no statutory authority for the CDE to continue to transfer the funding at this time. Therefore, the CDE will not facilitate these transfers under the LCFF for the 2013-14 year.

For the 2013-14 advance apportionment, which is based on the prior year, funding for county office funds transfers is equal to 2012-13 P-2 amounts. Because the changes for LCFF apportionments have not yet been made, the advance apportionment maintains the cash flow status quo (transferring the funds to COEs and reducing district apportionments). The adjustment of cash flow will not be made until the apportionment calculated with LCFF funding is certified, at the Second Principal Apportionment in July 2014. This impacts various programs operated by the COE: Special Day Class, Opportunity and Community "A" & "B" students, etc. Information from the CDE is anticipated that will clarify this change in funding and the impact to LEAs' cash flow.

## Local Control and Accountability Plans

Effective 2014-15, the LCFF requires local accountability plans in shifting control of LEA budgets from the state to the local level. The adopted budget specifies the required components of the accountability plans as they apply to districts, county offices of education and charter schools.

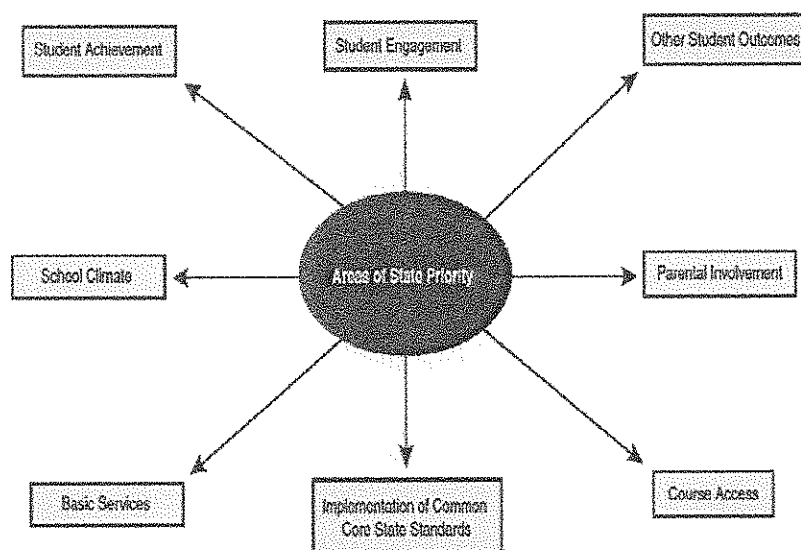
A Local Control and Accountability Plan (LCAP) must be adopted by June 30 prior to the fiscal year for which it is created, starting with 2014-15. Plans must be aligned and adopted with the district's budget beginning with fiscal year 2014-15.

The LCAP must include the following:

- For the district and each of its school sites, a description of the goals to be achieved for each state priority (listed below) for all pupils and each pupil subgroup identified as part of the LCFF.
- A plan that will be effective for a period of three years, with an update prepared before July 1 of each year.
- Specific actions the school district will take during each year of the LCAP to achieve district goals, including budget amounts allocated to carry out specific actions necessary for that year to correct any deficiencies and comply with state priorities.
- A list and description of expenditures implementing the specific actions and the expenditures that will serve identified unduplicated pupils, and pupils redesignated as fluent English proficient.

District goals must be aligned with and address the following state priorities:

### Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.



## Required Data for Each of Eight State Priority Areas

### Student Achievement

- Performance on standardized tests.
- Score on Academic Performance Index.
- Share of students that are college and career ready.
- Share of ELs that become English proficient.
- EL reclassification rate.
- Share of students that pass Advanced Placement exams with 3 or higher.
- Share of students determined prepared for college by the Early Assessment Program.

### Student Engagement

- School attendance rates.
- Chronic absenteeism rates.
- Middle school dropout rates.
- High school dropout rates.
- High school graduation rates.

### Other Student Outcomes

- Other indicators of student performance in required areas of study. May include performance on other exams.

### School Climate

- Student suspension rates.
- Student expulsion rates.
- Other local measures.

### Parental Involvement

- Efforts to seek parent input.
- Promotion of parental participation.

### Basic Services

- Rate of teacher misassignment.
- Student access to standards-aligned instructional materials.
- Facilities in good repair.

### Implementation of Common Core State Standards (CCSS)

- Implementation of CCSS for all students, including EL.

### Course Access

- Student access and enrollment in all required areas of study.

EL = English learner.

- Evidence that the governing board has consulted with teachers, principals, administrators, local bargaining units, other school personnel, parents and pupils in developing an LCAP.

The annual update will be developed using a template provided by the State Board of Education (SBE) and include all of the following:

- A review of any changes in the applicability of the annual goals as set forth by the prior year's LCAP.
- A review of the progress toward the goals (assessment of the effectiveness of the existing LCAP and a description of changes to be made as a result of the review and assessment).
- A list and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP as a result of the review and assessment.
- A list and description of expenditures for the fiscal year that will serve identified pupils (EL, FR) using appropriate goals and functions per the California School Accounting Manual.

Before the governing board of a school district adopts an LCAP or annual update, the following must occur:

- Superintendent presents the LCAP to the Parent Advisory Committee and the English Learner Parent Advisory Committee. The superintendent must respond, in writing, to comments received from the English Learner Parent Advisory Committee.
- Superintendent must notify members of the public of the opportunity to submit written comments regarding the LCAP or annual update, using the most efficient method of notification possible. Printed or mailed notices are not required.
- Superintendent reviews school plans for district schools to ensure they are consistent with strategies included in the LCAP.
- At a minimum, one public hearing must be held by the district governing board to solicit recommendations and comments from the public prior to adoption of the LCAP.
- Adoption of the LCAP must be in a public meeting. This meeting shall be held after, but not on the same day as the public hearing.
- Revisions to the LCAP are permitted during the period it is in effect but only after it has been adopted, and the revisions must be adopted by the governing board in a public meeting.

#### *Establishment of Committees*

- The governing board of a school district must establish a Parent Advisory Committee to provide advice to the governing board and the superintendent.
- The Parent Advisory Committee must include parents or legal guardians of pupils that meet one or more of the definitions in Section 42238.01.
- If a Parent Advisory Committee already exists and meets the specified requirements, the district is not required to establish a new committee.
- The governing board must establish an English Learner Parent Advisory Committee if the enrollment of the school district includes at least 15% English learners and has at least 50 pupils who are English learners.
- If an English Learner Parent Advisory Committee already exists and meets the specified requirements, the district is not required to establish a new committee.



### *County Office Approval and Assistance*

Similar to a district budget, county superintendents may not approve an LCAP or annual update if deficiencies exist. LCAPs or annual updates must adhere to specified expenditure requirements relating to unduplicated pupils. Districts can turn to a COE for technical assistance in creating the district LCAP or annual update. Intervention will be offered by any of the following: written guidance from the COE, assignment of an academic expert/team, or assignment of the California Collaborative for Educational Excellence (CCEE). The CCEE will be comprised of a five-member governing board. This board will contract with a local education agency (or consortium) to operate as a fiscal agent of the collaborative. This fiscal agent will contract with individual LEAs or organizations with expertise and record of success to carry out the purposes of the LCAPs.

If the sole reason for a budget being disapproved is the lack of an approved LCAP or annual update, the requirement for formation of a budget review committee is waived.

If over a four-year period interventions are not successful **and** the CCEE makes a determination that a school district's "inadequate performance is so persistent and acute that state intervention is required," the Superintendent of Public Instruction may, with the approval of the State Board, do one or more of the following:

- Make changes to an LCAP.
- Develop and impose a budget revision that would allow for improved outcomes for all pupil subgroups.
- Stay or rescind an action (if that action is not required by a local collective bargaining agreement) that would prevent the district from improving outcomes for all pupil subgroups.
- Appoint an academic trustee.

### *State Board Regulations*

Further details for the LCAP will follow upon adoption of regulations by the SBE by January 31, 2014. The SBE will then, by March 31, 2014, adopt templates for LEAs to use in the development of their accountability plans for 2014-15. Thereafter, any revisions to the template shall be made by the SBE prior to January 31 of each year.

Regulations will be adopted by the SBE to govern expenditures for identified pupils with regard to supplemental and concentration grants. Per 42238.07 (a), an LEA is to "use funds apportioned on the basis of the number of unduplicated pupils for schoolwide purposes ... in a manner that is no more restrictive than the restrictions provided for in Title I of the Federal No Child Left Behind Act of 2001." These regulations are to be adopted on or before January 31, 2014.

An initial conceptual framework for the regulations and the LCAP was presented at the November 7<sup>th</sup> SBE meeting. The following link includes the agenda and materials presented:

<http://www.cde.ca.gov/be/ag/ag/vr13/documents/nov13item13.doc>.

During the SBE meeting, the SBE received comments from over 160 individuals over a five-hour period that included comments from advocates in support of restricting funds generated through supplemental and concentration grants. Comments from districts, county offices and charters advocated for flexibility consistent with local flexibility.

The remainder of this section provides highlights excerpted from the SBE agenda materials:

### ***Local Control and Accountability Plan Guiding Principles***

Simple: Avoids plan duplication, jargon, and non-essential information.

Transparent: Includes information necessary to demonstrate/describe/explain how LCFF funding supports student performance and outcomes.

Local: Expects information shared to be highly contextual and supports the sharing of a local story.

Performance-Focused: Emphasizes student performance outcomes and avoids compliance-oriented information requests and questions (e.g., checkboxes and explanation of processes).

### **Examples of How Regulations May be Demonstrated**

Stakeholder input indicates there is significant variability in the local context within which the Local Control Funding Formula (LCFF) will be implemented. However, the expectation that the LCFF supports increased performance and improved outcomes applies to all local educational agencies (LEAs). A document providing non-binding examples of how LEAs may provide evidence of the selected option to demonstrate “increased or improved services for unduplicated pupils in proportion to the increase in funds apportioned,” (EC 42238.07) while satisfying the intent of the LCFF statute may be useful. The following are some examples that could be included in such a document.

#### ***Spend More***

The following is an example of how an LEA may demonstrate the “spend more” option. This example is one way this could be demonstrated and is not intended to serve as guidance or direction.

#### **Increase Spending Relative to the Proportion of Local Control Funding Formula Base and Supplemental Funding**

For increased funding attributable to the LCFF above the prior year (i.e., incremental increase attributable to the LCFF), calculate the proportion of “new” funding that is provided as base versus supplemental/concentration. Add this amount to the prior year level of spending for students in need (e.g., low income, English learners, and foster youth) in the relative ratio of such funding at the LCFF target (full implementation). At full implementation the amount spent will meet or exceed the target for the supplemental/concentration funding level.

#### ***Provide More***

The following are examples of how an LEA may demonstrate the “provide more” option. These examples are not intended to serve as guidance or direction.

Add or improve services to provide more to unduplicated students; examples include, but are not limited to:

Extend learning time for unduplicated pupils: Add learning time through summer school, intersession, and/or before- or after-school programs.

Increase learning options: Add specialized programs and/or staff (e.g., intervention support, instructional aides, reduced class sizes, and technology support) to increase support for unduplicated pupils.

Offer targeted professional development: Some or all teachers participate in professional development to improve learning support for unduplicated pupils.

Provide supplemental learning materials: Provide print, technology, equipment, and/or supplies to address learning needs of unduplicated pupils.

### *Achieve More*

The following option is an example of how local educational agencies (LEAs) may demonstrate the “achieve more” option. This example is not intended to serve as guidance or direction.

Provide evidence of significant growth in the preceding two- or more year period for unduplicated pupils, as documented by state or local data indicating student performance on the Local Control Funding Formula (LCFF) state priorities as identified in Education Code sections 52060(d), 52066(d), or 47605(b)(5)(B) for the local educational agency.

### *Comments about Format*

The first version of the LCAP will be in an editable template format that can be downloaded for use and posted for review at an LEA Web site. In all likelihood it will be organized into sections (elements) with guiding questions intended to generate thoughtful analyses of each LEA’s data and findings. It is envisioned that once the State Board of Education (SBE) adopts the template, an online tool can then be created that pre-populates data, aids in the efficient completion of the LCAP, and facilitates transparency.

At this time it is not known to what extent the SBE will incorporate comments received into the developing regulations and template. At the close of the SBE comments the SBE stated they heard the comments and would take them into consideration while reminding the group of the intent of the LCFF around flexibility and transparency. The next SBE meeting will be January 15<sup>th</sup> and 16<sup>th</sup>. In the meantime the Implementation Working Groups will continue to work on the development of the regulations and template as facilitated by WestEd and SBE Liaisons.

# Audit Requirements

The enacted budget and subsequent cleanup legislation call for multiple new or revised audit requirements. Proposed audit procedures to implement the legislative requirements will be developed by the K-12 Audit Guide Committee convened by the State Controller's Office. The Committee's recommendations ultimately must be approved by the Education Audit Appeals Panel (EAAP). It is likely that some of the new requirements will be adopted as emergency regulations for the 2013-14 audit guide, while others will be adopted through the standard regulatory process for implementation in 2014-15.

A listing of significant new or revised audit procedures to be developed is provided below.

New LCFF/LCAP related audit requirements:

- Attendance reporting - update grade span for applicable programs
- CalPADS / unduplicated counts - verification that counts are consistent with pupil records
- K-3 Grade Span Adjustment - verification that average class enrollment by school site meets the LEA target
- LCAP - verification that expenditures are consistent with the LCAP

Additional new or changed audit requirements:

- Charter School Facility Grant – California School Finance Authority
- California Clean Energy Job Creation Act (Proposition 39)
- Class Size Reduction (old program) - remove
- Common Core Implementation Funds
- Kindergarten Continuance - technical change (name of form)
- Instructional materials (changes to or deletion of current procedures)
- Instructional time (changes to current procedures)
- Middle College ADA per SB 379
- Multitrack charter ADA
- OMB A-133 Compliance Report - name change
- Prop 39 bond audits per SB 584

At the two committee meetings convened thus far this fall, specific proposals have been reviewed to address the items listed below. While none have been finalized, these procedures are more likely to be addressed as emergency regulations for 2013-14, while those not listed below *may* be delayed until the 2014-15 Audit Guide.

- Attendance reporting - update grade span for applicable programs

- CALPADS / unduplicated counts - verification that counts are consistent with pupil records
- Class Size Reduction (old program) - remove
- Common Core Implementation Funds
- Kindergarten Continuance - technical change (name of form)
- Instructional time (changes to current procedures)
- Middle College ADA per SB 379
- Multitrack charter ADA
- OMB A-133 Compliance Report - name change



## Cash Management

Even though the LCFF is projected to bring fiscal relief to LEAs, cash management is still essential.

The state is committed to reducing debt as evidenced by the repayment of cross fiscal year deferrals during 2012-13 and 2013-14. At the peak in 2011-12, deferrals totaled \$9.4 billion, but are projected to decrease to \$5.6 billion in 2013-14.

A significant change to LEA cash flows occurred in 2012-13 with the passage of Proposition 30, which established the Education Protection Act (EPA) whereby temporary sales tax and income tax revenues are collected and distributed to schools. EPA will be apportioned quarterly in 2013-14. The first EPA apportionment of 2013-14 (\$1.38 billion) was distributed on September 24, 2013. EPA entitlement and apportionment details may be accessed at <http://www.cde.ca.gov/fg/aa/pa/documents/epapayschedlea13adv.xls>). LEAs may also find more information about EPA on the CDE's webpage: <http://www.cde.ca.gov/fg/aa/pa/epa.asp>.

Although the LCFF is effective beginning in 2013-14, EPA entitlements will continue to be calculated on the revenue limit formula.

### ***2013-14 Advance Principal Apportionment***

The 2013-14 advance principal apportionment is based on an LEA's 2012-13 P-2 certification but is adjusted to reflect the state increases due to the LCFF. A 4.62% increase was included for school districts and charter schools, and a 3.66% increase was included for COEs. LEAs should not budget based on the figures in the 2013-14 advance principal apportionment certification because their actual LCFF funding will be based on factors including attendance data, unduplicated count of FRPM/English learners/foster youth, local property taxes, etc. However, LEAs may use the advance principal apportionment certification to help with projecting cash flow through January 2014.

### ***Intrayear Principal Apportionment Deferrals***

With the exception of EPA, intrayear apportionment deferrals do not exist in 2013-14.

### ***Cross Fiscal Year Principal Apportionment Deferrals***

When Proposition 30 passed, 2012-13 K-12 principal apportionment cross fiscal year deferrals were reduced by \$2.065 billion. Additionally, the 2013-14 State Budget Act includes a \$1.590449 billion reduction in K-12 deferrals for 2012-13. However, the \$1.590449 billion buy-down did not increase the amount of cash received by June 30, 2013, as it simply accelerated the accounting recognition of buying down a significant portion of P-1 deferrals that occurred in 2012-13.

K-12 principal apportionment cross fiscal year deferrals decreased from \$9.4 billion in 2011-12 to \$7.4 billion in 2012-13 and will be reduced to \$5.6 billion in 2013-14 (see table below). Since the remaining cross fiscal year deferrals are ongoing, LEAs should continue to incorporate them in their cash flow projections for future periods. Please see Appendix C for a graphic illustration of statewide principal apportionment deferrals in 2013-14.

Time Frame	2012-13	2013-14
February to July	\$531.720 million	Rescinded
March to August	\$1.029493 billion	Rescinded
April to August	\$763.794 million	Rescinded
April to July	\$594.748 million	\$917.542 million
May to July	\$1.976701 billion	\$2.152430 billion
June to July	\$1.601655 billion and the remaining balance of the June apportionment. The combined total has been \$2.5 billion in prior years.	\$1.601655 billion and the remaining balance of the June apportionment. The combined total has been \$2.5 billion in prior years.
Deferred across fiscal years	\$7.4 billion (\$5.8 billion with the \$1.590449 billion buy-down from the 2013-14 State Budget Act)	\$5.6 billion
May to July (formerly categorical deferrals)		\$200 million
June to July (formerly categorical deferrals)		\$699.473 million

- Revise 2013-14 and 2014-15 cash flow projections to reflect the appropriate cross fiscal year deferral reductions.
  - 38% of the April P-1 apportionment will be deferred to July.
  - 97% of the May P-1 apportionment will be deferred to July.
  - 100% of the June P-2 apportionment will be deferred to July.

Update cash flow projections to reflect EPA in 2013-14 and 2014-15.

- Evaluate cash flow projections as soon as possible and develop a plan of action to address cash shortfalls. Options include:
  - Temporary interfund borrowing (Education Code Section 42603).
  - Cross fiscal year tax revenue anticipation notes (TRANS).
  - A temporary transfer from the county treasurer (Education Code Section 42620).

## Categoricals / Regulated Programs

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. See Appendix A for a list of the programs folded into the LCFF.

The main budget bill, AB 110, maintains funding and program requirements for the following categorical programs (Regulated Programs):

Resource	Program Name
6013	Adults in Correctional Facilities
6010	After School Education & Safety Program
7010	Agricultural Vocational Education
7015	American Indian Education Centers
0000	Assessments
0000	Early Childhood Education Program
7365	Foster Youth Services Programs
7220	Partnership Academies
7400	Quality Education Investment Act
6500, 6510	Special Education
7370	Specialized Secondary Programs
6055	State Preschool

The budget eliminates funding and program requirements for all other state categorical programs and redirects funds to the Supplemental and Concentration Grant portions of the LCFF.

Programs categorized as Tier III under SBX3 that have been flexed since 2008-09 are eliminated and combined into the base in calculating the LCFF. Tier III public hearings as required under SBX3 are no longer required beginning in 2013-14.

**Williams Act:** Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

**Deferred Maintenance:** Education Code Section 17582 is amended. While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). Williams Act facility requirements continue.

**Economic Impact Aid (EIA) Funding:** EIA is now one of the categorical programs included in the LCFF formula. Currently the requirement to post expenditure data to the LEA's website under Education Code 54029 is still in effect. Districts should continue to post expenditures until cleanup language is completed. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years are still subject to the former EIA restrictions.

**Forest Reserve:** On October 2, 2013 the President signed H.R. 527, the Helium Stewardship Act of 2013. It includes a one year authorization of Forest Reserve funding (with a 5% ramp down). While steps are being taken for a long-term reauthorization of Forest Reserve, funding beyond the one-year authorization is uncertain and should not be included in district budgets.

**Lottery:** Lottery funding is calculated in the same manner as prior years. The CDE estimates that the lottery will provide \$157 per ADA (\$126 per ADA in unrestricted lottery revenues and \$31 per ADA in Proposition 20 revenues) for 2013-14.

**Mandated Costs:** The adopted budget increases the Mandate Block Grant (MBG) allocation by \$50 million, and the funds will be distributed to districts with high schools for graduation requirements. The budget suspends a variety of other mandates outside the MBG. Districts opting to accept the MBG will receive \$28 per ADA for grades K-8, and \$56 per ADA for grades 9-12. Charter schools will receive \$14 per ADA for grades K-8, and \$42 per ADA for grades 9-12. COEs will receive the same rates of reimbursement as districts, plus \$1 per unit of countywide ADA. LEAs that do not opt to receive funding through the MBG will need to continue to collect data and submit for reimbursement. However, the budget does not include funding for mandated cost claims.

**Routine Restricted Maintenance:** The permanent repeal of the RRM 3% contribution requirement that was in the May Revision did not make it into the final budget. Consequently, LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-15, and then the 3% requirement returns. The requirements under the Williams Act remain. Districts should review their routine maintenance needs and ensure that Williams Act requirements are met and that students are housed in facilities that are safe, clean and in good repair.



## Common Core Implementation Grant

To support the implementation of the Common Core State Standards, apportionments were made from funds provided in Assembly Bill (AB) 86, Section 85. Apportionment letters were issued August 23, 2013.

School districts, county offices of education, charter schools, and state special schools receiving these funds may encumber the funds any time during the 2013-14 or 2014-15 fiscal years. LEAs shall expend funds for any of the following purposes:

- Professional development for teachers, administrators, and paraprofessional educators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content standards adopted pursuant to Sections 60605.8, 60605.11, 60605.85, and 60811.3 of the Education Code.
- Instructional materials aligned to the academic content standards referenced above.
- Integration of the academic content standards through technology-based instruction for purposes of improving the academic performance of pupils, including, but not limited to, expenditures necessary to support the administration of computer-based assessments and provide high-speed, high-bandwidth Internet connectivity for administering computer-based assessments.

As a condition of receiving these funds, the LEA must develop and adopt a plan delineating how funds shall be spent. The plan shall be explained in a public meeting of the LEA's governing board before its adoption in a subsequent public meeting and can be as simple as stating that the funds will be spent on the categories allowed (see above). Even if the details of a district's common core implementation needs are unknown at this time, districts are encouraged to move forward with board adoption of a high level plan per the broad categories above to ensure compliance with the plan requirement. Detailed expenditure information is due to the CDE at the end of fiscal year 2014-15. The method for this report has yet to be determined.

Per AB 86, CDE is allocating per-pupil funding based on prior-year enrollment data. The per-pupil award amount is estimated at \$200 per pupil using CALPADS fall enrollment data as of October 2012 that was certified on or before May 24, 2013. Adjustments will be made at second apportionment in October 2013.

These funds should be accounted for using Resource Code 7405 and Revenue Object Code 8590. Expenditure of funds will be subject to the annual audit required by EC 41020. Indirect costs are allowed at the LEA approved rate.

Below are links for additional information:

SACS Query profile:

<http://www2.cde.ca.gov/sacsquery/pcadetail.asp?pca=25230&resourcecode=7405>

Funding Letter:

<http://www.cde.ca.gov/fg/fo/r14/commoncore13apptltr1.asp>

Funding Profile:

<http://www.cde.ca.gov/fg/fo/profile.asp?id=3434>

Funding Results:

<http://www.cde.ca.gov/fg/fo/r14/commoncore13result.asp>

Frequently Asked Questions:

<http://www.cde.ca.gov/fg/aa/ca/commoncorefaq.asp>

## Education Protection Account

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. These temporary taxes are set to expire as follows:

- 2016, additional  $\frac{1}{4}$  cent sales tax expires.
- 2018, increase to personal income tax for high income earners expires

The California Department of Education posts information and frequently asked questions on the EPA. The [Education Protection Account \(EPA\) Web page](#) provides information on LEAs' EPA entitlements, the resulting impact to state funding, and FAQs.

The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. LEA boards must make annual spending determinations in an open session at a public meeting. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement. EPA entitlements will continue to be calculated on revenue limit entitlements even under the LCFF.

Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

The LCFF Calculator will generate estimated EPA revenue for budgeting purposes.

## Federal Sequestration

Although Congress voted to reopen the government and raise the debt ceiling after 16 days of a government shutdown and one day before the United States ran out of borrowing authority, federal funding for education for federal fiscal year 2014 is still very uncertain. As of this date, the House and Senate Appropriations Committees' respective budget proposals for Labor, Health and Human Services, and Education are dramatically different, with the House drastically reducing the total funding available to fund all programs in those departments, including major education programs such as IDEA and Title I. The House cuts the Labor, Health and Human Services and Education, and Education Subcommittee allocation by 18.7 % while the Senate Subcommittee provides \$42 billion more to fund programs at these agencies. The Senate also does not assume sequestration in fiscal year 2014.

The drastic differences between the House and Senate will have to be resolved later this year. The decisions made will determine whether or not federal education funding for programs such as IDEA and Title I will be reduced in fiscal year 2014 and subjected to additional sequestration cuts as well. As decisions are made about appropriations for 2014, action by Congress and the Administration will be necessary to change the annual sequestration requirements of the Budget Control Act. Sequestration will still be in effect in fiscal year 2014 without specific congressional action to amend the Budget Control Act.

For 2013-14 budget development and multiyear planning, it is recommended that local educational agencies assume a 5.2% reduction in all federal education programs (child nutrition is exempt) for the 2013-14 school year budget. For subsequent fiscal years, it would be prudent to plan for additional reductions in federal funding until Congress resolves the federal deficit issues that led to sequestration. While the precise magnitude of potential subsequent year cuts is unknown at this time, if Congress takes no action and current law remains in place, OMB projected an "8.2 percent reduction in non-exempt nondefense discretionary funding."

## Instructional Days

Education Code 46201.2 authorized school districts, county offices of education and charter schools to reduce up to five days of instruction or the equivalent number of instructional minutes without incurring penalties or reduction in the longer day/year incentive funding for the 2009-10 through 2014-15 school years. The adopted budget continues to provide all school districts, county offices of education and charter schools with school year reduction flexibility through 2014-15.

Education Code 46207 has been amended to provide the withholding of LCFF apportionment from school districts offering less than the minimum educational minutes by grade span beginning with 2015-16. Education Code 46208 has been added, requiring districts whose funding equals or exceeds their LCFF target to offer 180 days or more of instruction beginning with 2015-16.

Because of the sunset of Education Code 46201.2 flexibility along with the new provisions above, all basic aid districts, and any district or county office of education participating in the longer day/year incentive program, will need to plan to restore the 180-day school year and the annual instructional minutes requirement in the 2015-16 fiscal year.

The instructional days requirement for charter schools remains at 175 days. A school operating as a multitrack year-round school is in compliance with the 180-day requirement if it certifies to the Superintendent of Public Instruction that it is a multitrack year-round school and maintains its school for a minimum of 163 school days.



## Medi-Cal Administrative Activities

As a condition of participating in School-Based Medi-Cal Administrative Activities (SMAA), LEAs are subject to review by the federal oversight agency, the Centers for Medicare and Medicaid Services (CMS). In November 2011, the CMS notified the California Department of Health Care Services (DHCS) of the plan to review school MAA claiming units in California. Three LEAs were chosen and reviewed in spring 2012. The process included a review of the claims and interviews of claiming participants. In April 2013, the CMS released its draft report that found some of the reviewed claims to be out of compliance with federal regulations, guidelines and standards. The CMS determined that the LEA survey results were not reasonable or allocable to Medicaid. The DHCS has submitted a response to the draft report.

Based on these reviews and the review of additional source documentation provided by the DHCS, the CMS notified the DHCS that pending SMAA claims were to be deferred until additional documentation and clarification could be obtained. In addition, California's SMAA plan did not comply with the requirements detailed in the OMB Circular A-87. The DHCS requested approval for an interim plan for 2012-13 to ensure that LEAs could continue to claim and receive reimbursements. A one-year interim claiming process was approved by the CMS, and the DHCS began releasing the instructions for deferral documentation and certification.

In September 2013, the DHCS and the CMS agreed on an approach to release invoices from the deferral, and the DHCS submitted a draft to the CMS for approval. Once approval is obtained, the DHCS will provide instructions to local education consortiums and local government agencies to begin processing the deferred invoices.

In addition, the CMS has indicated it will approve interim claiming for fiscal year 2013-14, provided the DHCS submits a plan to release the deferred invoices and agrees to revise the SMAA statewide claiming plan for implementation in July 2014.

The DHCS has established a website (<http://www.dhcs.ca.gov/provgovpart/Pages/SMAAWhatsNew.aspx>) to assist in its communication with LEAs regarding the SMAA program. In addition to its SMAA webpage, the DHCS has established an electronic SMAA mailbox that allows the public to directly submit questions and/or concerns regarding SMAA issues. DHCS staff monitor and respond to the inquiries.

The DHCS acknowledges that sufficient information has not been shared with the general public regarding updates to the SMAA program or the progress in securing approval for a new claiming methodology for the SMAA program. To alleviate this concern the DHCS has launched a program fact sheet on its website that is available to the public. The fact sheet will be updated frequently with the latest developments pertaining to the deferral process and statewide claiming plan.

At this time there is no projected date that all LEAs will be released from the deferral process, and LEAs should budget MAA reimbursements on a cash basis until further notification from their local education consortium or local government agency.

# Negotiations

School districts are accustomed to periods of uncertainty, especially over the past five-plus years. However, the LCFF adds a new type of uncertainty. While the state is providing additional revenue for the first time in many years, its distribution is vastly different than it was under revenue limit funding. This, coupled with an uneven economic recovery, creates an environment of caution for school districts considering a multiyear contract.

Districts need to exercise caution and maintain flexibility through contingency language that protects the district from cost increases and/or revenue shortfalls beyond their control. These factors include but are not necessarily limited to the following:

## *Factors Beyond District Control*

- **Future Funding of the LCFF**

- Current estimates for gap percentage funding are dependent on projected increases in state revenue growth. The state's economy is in the early stages of a recovery period. The extent of this recovery is estimated based on factors known today. These factors will likely change.

- **LCFF Accountability Regulations (EC 42238.07)**

- No later than January 31, 2014, the SBE must adopt regulations governing the expenditure of supplemental and concentration grant funds. The LCFF states that the SBE regulations must require an LEA "to increase or improve services for unduplicated pupils in proportion to its increase in funds apportioned on the basis of the number and concentration of unduplicated pupils."
- The LCFF legislation also authorizes LEAs to use funds apportioned on the basis of the number of unduplicated pupils for schoolwide purposes in a manner that is no more restrictive than provided for in Title I of the federal No Child Left Behind Act of 2001 (20 U.S.C. Sec. 6301, et seq.).
- While these regulations are pending, LEAs will need to exercise caution and discretion in committing supplemental and concentration grant funds.

- **Health Care Reform Costs**

- Health care reform may create unanticipated employer costs beyond the scope of bargaining. For this reason, districts are encouraged to exercise caution in bargaining ongoing commitments for health care benefits.

- **Retirement Employer Contribution Rates (please refer to the Retirement section)**

- CalPERS rates are set by the CalPERS Board and are expected to increase, and LEAs are no longer protected by the 13.02% cap that existed under PERS reduction.
- CalSTRS rates are set legislatively. Multiple options are being considered for raising rates.

Also, LEAs should consider that EPA funding through Proposition 30 yields temporary increases to state revenues through 2018-19. The sales tax portion of Proposition 30 expires at the end of 2016 and the income tax increase expires in 2018.

Districts should be reminded of the requirement for AB 1200 disclosure of collective bargaining agreements and the opportunity such disclosure provides for a district to receive COE assistance in assessing the impact of a proposed agreement.

## Proposition 39

SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Proposition 39, the California Clean Energy Jobs Act. Proposition 39 provides for the creation of clean energy jobs, including funding energy efficiency projects and renewable energy installations in public schools, universities, and other public facilities.

For five fiscal years, 2013-14 through 2017-18, funds will be provided for K-14 schools. In 2013-14 the total funding is projected to be \$428 million. K-12 education (school districts, charter schools, and county offices of education) will be allocated \$381 million of the total, with LEA distributions based 85% on a per-ADA allocation (second principal apportionment of prior year) and 15% on the basis of free and reduced price meal-eligible students (prior year). The CDE has posted 2013-14 entitlement amounts, but specifies that these amounts are subject to revision. They are available at: <http://www.cde.ca.gov/fg/fo/r14/prop39cceja13result.asp>

Minimum grants will be \$15,000 for LEAs with 100 or less ADA, \$50,000 for LEAs with more than 100 to 1,000 ADA, and \$100,000 for LEAs with more than 1,000 but less than 2,000 ADA. In addition, LEAs with 1,000 or less ADA may receive advances on future allocations, allowing them to bundle two years of funding.

LEAs that receive more than \$1 million must spend at least 50% of the funding on projects larger than \$250,000 that achieve substantial energy efficiency, clean energy and jobs benefits.

LEAs are expected to provide specific data to the Energy Commission including but not limited to an Energy Expenditure Plan with specific required elements, access to all utility data for the past 12 months, benchmarking data, cost efficiency analysis, and ongoing analysis.

Allowable uses of Proposition 39 funds include:

- Energy planning activities occurring on or after July 1, 2013.
- Training costs up to 2% of the award or \$1,000 for training of classified school employees.
- The hiring or retaining of an energy manager with a maximum cost of 10% of the award or \$100,000 each year.

The California Energy Commission (CEC) released draft guidelines in October 2013 that outline an eight-step process for participating in the Proposition 39 program. These guidelines are available at: <http://www.energy.ca.gov/2013publications/CEC-400-2013-010/CEC-400-2013-010-D-REV2.pdf> The CEC has hosted a series of meetings to gather input on the draft guidelines.

LEAs should not commit the anticipated funds until the final guidelines are released. Some of the requirements and the processes reflected in the draft guidelines may be revised prior to finalization.

The following websites contain additional information regarding the funding:

CDE: <http://www.cde.ca.gov/fg/aa/ca/prop39cceja.asp>

California Energy Commission: <http://www.energy.ca.gov/efficiency/proposition39/faq.html>

## Redevelopment Agencies

AB 1484 prescribed the time frame during which the RDA pass-through payments will cease to be made to local governments by successor agencies that have assumed the responsibilities and obligations of former RDAs, including previously determined financial obligations. Specifically, AB 1484 added subdivision (b) of Section 34187 of the Health and Safety Code, which states:

“(b) When all the debt of a redevelopment agency has been retired or paid off, the successor agency shall dispose of all remaining assets and terminate its existence within one year of the final debt payment. **When the successor agency is terminated, all pass-through payment obligations shall cease** (emphasis added) and no property tax shall be allocated to the Redevelopment Property Tax Trust Fund for that agency.”

Districts should stay current with the status of debt payments and other recognized obligations of any former RDA from which they receive payments and, if warranted, begin planning for the early termination of those payments. More specifically, districts need to track when the recognized obligations will end by project area within a former RDA, as the pass-through payments associated with a particular project area will end when the associated obligations are retired, even if other projects continue to have outstanding obligations. Any district utilizing pass-through payments for debt service should pay particular attention to the estimated life of the applicable projects and develop contingency plans to service debt as warranted.



## Reserves

There are multiple benefits to carrying higher than minimum reserves. These reasons include volatility of state revenues, cash management, deferral management, declining enrollment, dependency on parcel taxes, basic aid dependency on property taxes and basic aid districts that are close to losing their basic aid status. This is in no way an exhaustive list.

Of all the reasons for carrying higher than minimum reserves, however, state revenue volatility is one of the most compelling. This is especially true during LCFF implementation because gap percentage funding is directly tied to the state's ongoing ability to fund the LCFF through Proposition 98 growth. Most importantly, by providing a buffer from volatile state revenues, higher than minimum reserves creates a more stable educational environment for students.

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

## Retirement

Pension reform has been taking shape over the past year. LEAs will need to closely follow the changes to retirement law and the associated costs that will impact multiyear projections. A summary of PERS and STRS pension reform changes and how they may impact LEA budgets follows.

### *CalPERS*

On April 17, 2013 the CalPERS board adopted an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a five-year period. The new amortization and smoothing policy will be used for the first time in the June 30, 2013 actuarial valuations. These valuations will be performed in fall 2014 and will set employer contribution rates for the fiscal year 2015-16.

The PERS employer contribution rate for 2013-14 is 11.442% as approved on June 18, 2013.

Expected rate increases due to the new amortization and smoothing policy can be estimated based on the asset volatility ratio (AVR) of the pool. PERS estimates that for 2015-16, the contribution rate will be 13.30%. With an AVR of 4.6, schools can anticipate approximately 1.1% increase to the contribution rates annually.

With implementation of the LCFF, PERS revenue limit reduction (object 38xx) has been eliminated, as well as PERS reduction transfer (object 8092). Payroll systems should have been updated to reflect 0% for PERS revenue limit reduction as of July 1, 2013. Without a statutory cap on PERS contributions, an LEA's exposure to the increasing contribution rates is not limited. Additional employer contributions should be anticipated in creating multiyear projections.

### *CalSTRS*

On February 8, 2013, CalSTRS presented a draft report to reflect possibilities to strengthen the funded status of the defined benefit program. If not redefined, the program will deplete all of its assets in approximately 30 years. Many options are presented in the report, each of which utilize a blended approach of increasing member, employer and state contributions. Some of the proposals in the draft include changes to employer (LEA) contributions as early as 2014-15.

The budget does not address additional state contributions to the unfunded CalSTRS liability. This could mean even higher LEA contributions or adjustments to other state budgetary items that could potentially offset revenues that may have otherwise benefited the LEA.

Districts need to exercise caution in preparing multiyear projections due to pension reform uncertainty and the potential for increased costs for both STRS and PERS employer benefit contributions in the coming years.

### *AB 1381 and CalSTRS*

On October 4, 2013, Governor Brown signed AB 1381 into law. This bill makes various technical corrections and conforming changes that align the Teachers' Retirement Law (TRL) with the provisions of PEPRA (Public Employees' Pension Reform Act of 2013).

## Special Education

Special education will be funded outside the LCFF, with funding for ADA growth and a 1.57% COLA. The statewide target rate will be completely recomputed for the first time since the AB 602 funding formula was implemented in the 1998-99 school year.

- Based on this new recomputed rate, SELPAs with growth are expected to receive an estimated \$502.25 per ADA and an estimated COLA of \$7.86 per ADA.

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

In addition, the budget rolls \$92.7 million of regionalized services and program specialist service funds and \$2.5 million in personnel development funds into the AB 602 base.

School districts continue to be responsible for mental health services to disabled students. A total of \$423 million is provided to support mental health services. Of that amount, \$69 million comes from federal funds and the remainder comes from Proposition 98 funding. The mental health funding formula for the distribution of the \$423 million will be allocated on a per-ADA basis to the SELPAs.

The past claims for Behavioral Intervention Plans (BIP) are not mentioned or funded in the budget. The BIP mandate for the future appears to be scaled back in the language, and there are no mandate funds owed going forward. This is being challenged by the California School Boards Association.

### Behavioral Intervention Plans (BIP) Cost Claims

On April 19, 2013, the Commission on State Mandates adopted parameters and guidelines for the BIP/Hughes Bill mandated cost claim. The Commission adopted standardized reimbursement rates per ADA for claims in 1993-94 through 2011-12, but required claimants to file claims based on actual costs commencing in 2012-13. The standardized reimbursement rates are \$ .32818 for SELPA one-time start-up costs, likely incurred in 1993-94, and \$1.18702 for SELPA ongoing costs. The district and COE ongoing cost rate is \$9.45701. These figures are based on 2006-07 numbers.

The State Controller's Office issued claiming instructions based on these figures. The claiming instructions include a table showing the applicable standardized rate for each year, calculated to take into account inflation or deflation based on the 2006-07 figure. Claims for the period 1993-94 to 2011-12 are required to be filed with the State Controller by November 21, 2013. Claims based on actual costs for the 2012-13 year must be filed by February 18, 2014.

Filing a claim does not mean a district will actually receive cash because funds were not appropriated for this purpose in the budget. Actual reimbursement will be contingent on future action by the Legislature and the Governor.

The likelihood of recovery, especially when balanced against the effort, depends on the year; 1993-94 through 2009-10 are the simplest years for which a claim can be made based on the standardized reimbursement rate.

For years 2010-11 and beyond, recovery of costs is questionable due to AB 1610. If AB 1610 is overcome in court, recovery is only possible to the extent of encroachment and funds being authorized by the Legislature. Furthermore, AB 86, effective July 1, 2013, eliminated BIP requirements except for behavioral emergencies for claim year 2013-14 and beyond.

Each agency will have to determine if filing is worth the effort depending on the possible size of recovery, the outcome of the challenge to AB 1601, the limits of behavioral emergencies, and the funding from the Legislature. Districts should work with their SELPA and legal advisors on the filing decisions that will be best for their circumstances.

# Situational Guidance to Districts and Multiyear Projections

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

There are several calculations that determine the amount a district will receive in a given year under the new LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), LCFF Target, and Economic Recovery Target (ERT), if eligible. Each calculation is separate and distinct and contributes to the determination of funding for each district. Some districts will receive no additional funding, while others may receive a significant down payment toward their LCFF targets.

As districts incorporate LCFF implementation funding into their MYPs, each district will have a unique set of financial risk factors. These risk factors are critically important in determining reserve levels and contingency planning. Best practices for assessing district risk factors begin with using the Fiscal Crisis and Management Assistance Team's (FCMAT's) Key Fiscal Indicators (Appendix B).

One tool for calculating variable risk factors is the LCFF Calculator, located on the FCMAT website. This calculator provides input fields for modeling variable factors. These variable input fields include ADA, unduplicated percentages, gap percentages and COLA percentages, allowing districts to create multiple models when building MYPs. These models will assist in planning and assessing risk levels. Further, each model will produce its own unique revenue percentage increases.

## *Assessing State Risk Factors Under LCFF:*

- State revenues are based on a *projected* state revenue growth as forecast by the Department of Finance (DOF).
- State revenues are dependent on variable revenue sources, such as personal income tax.
- LCFF year-over-year increases are dependent on annual general fund revenue growth as allocated through the annual state budget process.
- Proposition 30 revenues are temporary.
  - In 2016 the additional ¼ cent sales tax expires.
    - Estimated to generate approximately 20% of Proposition 30's temporary taxes.
  - In 2018 the increase to personal income tax for high income earners expires.
    - Estimated to generate approximately 80% of Proposition 30's temporary taxes.

## *The Shift from Revenue Limit to LCFF*

Historically, projected COLAs and deficits have been the standard for building multiple year projections. The application and significance of COLAs under the LCFF takes on new meaning.

- Under revenue limits, year-to-year funding changes have been the result of ADA growth or decline and funded COLAs.



- During implementation of the LCFF, year-to-year funding changes will be the result of ADA growth or decline, COLAs, and unduplicated EL, Free and Reduced and Foster Youth counts, and the percentage of implementation (gap) funding.
- Upon full implementation of the LCFF, year-to-year funding changes will be the result of ADA growth or decline, COLAs, and unduplicated EL, Free and Reduced and Foster Youth counts.

Further underscoring the need for situational guidance is the fact that growth funding for districts will also vary in the percentages of growth coming from base grant versus supplemental and concentration grant increases. The percentage increase in funding that any particular district receives will vary based on the factors described above.

### ***Multiyear Projections***

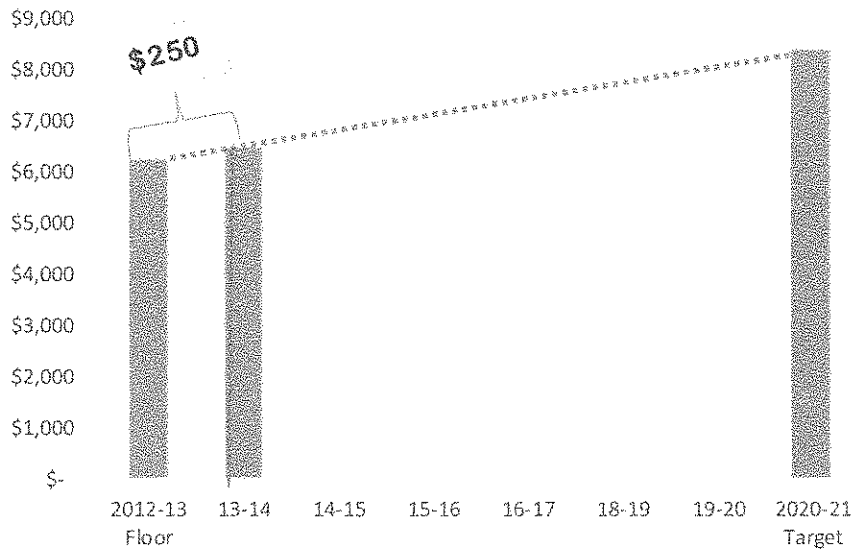
On July 18, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2013-14, 2014-15 and 2015-16.

<b>Year</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Gap Funding	11.78%	16.49%	18.69%

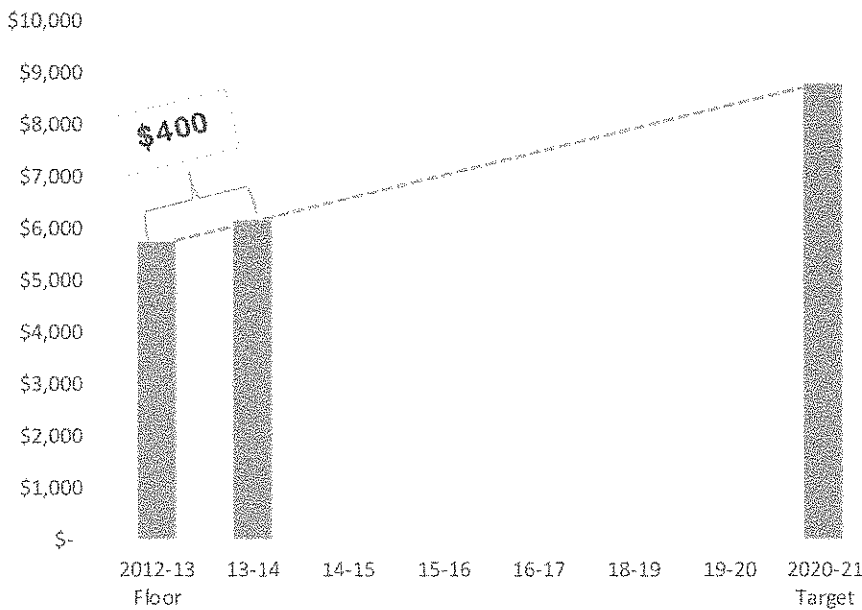
The 2013-14 Enacted State Budget provides each district and charter school with increased funding equal to approximately 11.78% of the difference between their current Floor funding level and their LCFF Target in 2013-14. The percentages provided in the table above are based on the economic forecasts provided by the DOF as of the enacted budget. These percentages are derived from projected growth in Proposition 98 funding as directed toward funding the LCFF until full implementation. According to the DOF, Proposition 98 growth is projected to provide increased LCFF funding equal to 16.49% of the remaining difference (gap) in 2014-15 and 18.69% in 2015-16.

Due to the influence of factors beyond ADA and COLA, each LEA's funding includes additional factors unique to itself. The following graphic demonstrates the unique application of the LCFF using two districts with identical ADA, differing unduplicated percentages and different Floor funding levels or starting point on a per-ADA basis.

### AVERAGE BASE DISTRICT



### LOW BASE DISTRICT



Thorough risk analysis includes an assessment of each district's ability to absorb changes in out-year funding estimates as projected by the DOF's gap percentages. This assessment includes reserve levels, status of negotiations, growth or decline in enrollment and a full risk assessment using FCMAT's Key Fiscal Indicators. (Appendix B).

## *Appendices*

*Appendix A – List of Programs Folded into the LCFF*

*Appendix B – FCMAT Indicators*

*Appendix C – Delayed Principal Apportionment Funding*

*Appendix D – LCFF Acronyms*

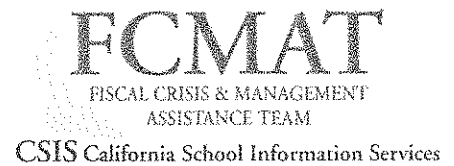
*Appendix E – How Certified CALPADS Data are Used and Consequences*

## Appendix A – List of Programs Folded into the LCFF

Program	2012-13 Budget Act Reference	2012-13 PCA Reference
Remedial Program (Supplemental Instruction)	6110-104-0001(1)	23807
Retained and Recommended for Retention (Supplemental Instruction)	6110-104-0001(2)	23834
Low STAR Score and at Risk of Retention (Supplemental Instruction)	6110-104-0001(3)	24228
Core Academic Program (Supplemental Instruction)	6110-104-0001(4)	23740
Regional Occupational Centers/Programs	6110-105-0001(1)	23707
COE Fiscal Oversight	6110-107-0001(1)	23633
Middle & High School Counseling	6110-108-0001	24805
Pupil Transportation Home-to-School & Severely Disabled/Orthopedically Impaired	6110-111-0001(1)	23366
Small District/COE Bus Replacement	6110-111-0001(2)	23123
Gifted and Talented Education	6110-124-0001	23856
Economic Impact Aid (EIA)	6110-128-0001	23654
Math & Reading Professional Development	6110-137-0001	24389
Math & Reading Professional Development English Learners	6110-137-0001 (Prov.3)	24854
Administrator Training Program	6110-144-0001	24390
Adult Education	6110-156-0001(1)	23616
Education Technology CTAP	6110-181-0001	23975
Education Technology SETS	6110-181-0001	24194
Deferred Maintenance	6110-188-0001	
Instructional Materials Fund Realignment Program	6110-189-0001	24418
Community Day School Additional Funding	6110-190-0001	23141
Bilingual Teacher Training	6110-193-0001(1)	23786
Peer Assistance & Review	6110-193-0001(2)	24034
Reader Services for Blind Teachers	6110-193-0001(3)	23438
National Board Certification	6110-195-0001	24042
California School Age Families Education (Cal-SAFE)	6110-198-0001(1),(2),(3)	24000/24001/24054
California High School Exit Exam Intensive Instruction	6110-204-0001	24732
Center for Civic Education	6110-208-0001	24122
PENDING Teacher Dismissal Apportionments (SCO) *	6110-209-0001	
Charter School Categorical Block Grant	6110-211-0001(1)	23721
Charter School In-Lieu of EIA	6110-211-0001(2)	24994
New Charter Supplemental Categorical Block Grant	6110-212-0001	25154
Community Based English Tutoring	6110-227-0001	24918
School Safety Block Grant (Districts)	6110-228-0001	23718
School Safety Block Grant (Counties)	6110-228-0001 (Prov.2)	24528
Class Size Reduction Grade 9	6110-232-0001	23498
International Baccalaureate	6110-240-0001(1)	23901
Advance Placement Fee Reimbursement	6110-240-0001(2)	23900
California Assoc. of Student Councils	6110-242-0001	24120
Pupil Retention Block Grant	6110-243-0001	24715
Teacher Credentialing Block Grant	6110-244-0001	24714
Teacher Credentialing Block Grant Regional Support	6110-244-0001 (Prov.1)	24713
Professional Development Block Grant	6110-245-0001	24716
Targeted Instructional Improvement Block Grant	6110-246-0001	24717
School & Library Improvement Block Grant	6110-247-0001	24718
School Safety Competitive Block Grant	6110-248-0001	24847
School Safety Competitive Regional	6110-248-0001 (Prov.1)	23854
Physical Education Teacher Incentive	6110-260-0001	24806
Arts and Music Block Grant	6110-265-0001	24807
Williams County Oversight	6110-266-0001	24808
Valenzuela County Oversight	6110-266-0001 (Prov.1)	24942
Certificated Staff Mentoring	6110-267-0001	24856
Oral Health (District)	6110-268-0001	24879
Oral Health (COE)	6110-268-0001	24879
PENDING Standards for Preparation and Licensing of Teachers (CTC) *	6360-101-0001	
Community Day School Additional Funding for Mandatory Expelled Pupils	EC 48915(c)	10127
Class Size Reduction Kindergarten-Grade 3	SB 1016; Sec 91 (Chp 38, 2012)	25201

# Fiscal Health Risk Analysis

## Key Fiscal Indicators



The Fiscal Health and Risk Analysis was developed by FCMAT as a management tool to evaluate key fiscal indicators that will assist a school district in measuring its financial solvency for the current and two subsequent fiscal years as recommended by AB 1200. The presence of any single criteria is not necessarily an indication of a district in fiscal crisis. However, districts exceeding the risk threshold of six or more “No” responses may have cause for concern and require some level of fiscal intervention. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain its financial solvency. A district must continually update its budget as new information becomes available from within the district or from other funding and regulatory agencies.

The Fiscal Health and Risk Analysis includes 17 components of key fiscal indicators to measure a district’s potential risk. Any of the 17 individual components receiving a simple majority of “No” responses to the questions it contains should be rated with an overall “No” response.

<i>Is the district's fiscal health acceptable in the following areas?</i>	Yes	No	N/A
<b>1. Deficit Spending</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district avoiding deficit spending in the current year? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district avoiding deficit spending in the two subsequent fiscal years? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Has the district controlled deficit spending over the past two fiscal years? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the issue of deficit spending addressed by fund balance, ongoing revenues, or expenditure reductions? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Has the board approved a plan to eliminate deficit spending?			
<b>2. Fund Balance</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district's fund balance at or consistently above the recommended reserve for economic uncertainty? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the fund balance stable or increasing due to ongoing revenues and/or expenditure reductions? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does the fund balance include any designated reserves for unfunded liabilities or one time costs above the recommended reserve level? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Reserve for Economic Uncertainty</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district able to maintain its reserve for economic uncertainty in the current and two subsequent years based on current revenue and expenditure trends? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does the district have additional reserves in Fund 17, Special Reserve for Non Capital Projects? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• If not, is there a plan to restore the reserve for economic uncertainties in the district's multiyear financial projection? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



<i>Is the district's fiscal health acceptable in the following areas?</i>	Yes	No	N/A
<b>4. Enrollment</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Has the district's enrollment been increasing or stable for multiple years? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district's enrollment projection updated at least semiannually? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Are staffing adjustments for certificated and classified employee groups consistent with the enrollment trends? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does the district analyze enrollment and average daily attendance (ADA) data? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does the district track historical data to establish future trends between P-1 and P-2 for projection purposes? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Has the district implemented any attendance programs to increase ADA? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Have approved charter schools had little or no impact on the district's student enrollment? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Does the district have a board policy that attempts to reduce the effect that transfers out of the district have on the district's enrollment? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5. Interfund Borrowing</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Can the district manage its cash flow in all funds without interfund borrowing? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the district repaying the funds within the statutory period in accordance with Education Code section 42603? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6. Bargaining Agreements</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Has the district settled the total cost of the bargaining agreements at or under COLA during the current and past three years? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Did the district conduct a pre-settlement analysis identifying an ongoing revenue source to support the agreement? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Did the district correctly identify the related costs above the COLA, (i.e. statutory benefits, step and column)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Did the district address budget reductions necessary to sustain the total compensation increase including a board-adopted plan? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Did the superintendent and CBO certify the agreement prior to ratification? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Is the governing board's action consistent with the superintendent's/CBO's certification? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Did the district submit to the county office of education the AB 1200\2756 full disclosure as required? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is the district's fiscal health acceptable in the following areas?	Yes	No	N/A
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## 7. General Fund

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

- Is the percentage of the district's general fund unrestricted budget allocated to salaries and benefits at or under the statewide average? . . . . . ☐ ☐ ☐

**Salary and Benefit Expense as a Percentage of Total Expense**  
**Unrestricted General Fund      Total General Fund**

<u>Statewide Averages</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Unified	90.84%	91.77%	92.16%	82.14%	82.12%	83.00%
Elementary	89.56%	90.51%	90.77%	80.94%	80.96%	82.05%
High School	87.83%	89.19%	89.20%	79.61%	80.60%	81.81%

Source: School Services of California

- Is the district making sure that only ongoing restricted dollars pay for permanent staff? . . . . . ☐ ☐ ☐
- Does the budget include reductions in expenditures proportionate to one-time revenue sources, such as parcel taxes, that will terminate in the current or two subsequent fiscal years? . . . . . ☐ ☐ ☐
- If the district receives redevelopment revenue that is subject to AB 1290 and SB 617, has it made the required offset to the revenue limit? . . . . . ☐ ☐ ☐

## 8. Encroachment

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

- Is the district aware of the Contributions to Restricted Programs in the current year? (Identify cost, programs and funds) . . . . . ☐ ☐ ☐
- Does the district have a reasonable plan to address increased encroachment trends? . . . . . ☐ ☐ ☐
- Does the district manage encroachment from other funds such as Adult, Cafeteria, Child Development, etc.? . . . . . ☐ ☐ ☐

## 9. Management Information Systems

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

- Is the district's financial data accurate and timely? . . . . . ☐ ☐ ☐
- Are the county and state reports filed in a timely manner? . . . . . ☐ ☐ ☐
- Are key fiscal reports readily available and understandable? . . . . . ☐ ☐ ☐
- Is the district on the same financial system as the county? . . . . . ☐ ☐ ☐
- If the district is on a separate financial system, is there an automated interface with the financial system maintained by the county? . . . . . ☐ ☐ ☐

<i>Is the district's fiscal health acceptable in the following areas?</i>	Yes	No	N/A
---	-----	----	-----

## 10. Position Control

☐ ☐ ☐

- Does the district maintain a reliable position control system? . . . . . ☐ ☐ ☐
- Is position control integrated with payroll? . . . . . ☐ ☐ ☐
- Does the district control unauthorized hiring? . . . . . ☐ ☐ ☐
- Are the appropriate levels of internal controls in place between the business and personnel departments to prevent fraudulent activity? . . . . . ☐ ☐ ☐
- Does the district use position control data for budget development? . . . . . ☐ ☐ ☐
- Is position control reconciled against the budget during the fiscal year? . . . . . ☐ ☐ ☐

## 11. Budget Monitoring

☐ ☐ ☐

- Are budget revisions completed in a timely manner? . . . . . ☐ ☐ ☐
- Does the district openly discuss the impact of budget revisions at the board level? . . . . . ☐ ☐ ☐
- Are budget revisions made or confirmed by the board at the same time the collective bargaining agreement is ratified? . . . . . ☐ ☐ ☐
- Has the district's long term debt decreased from the prior fiscal year? . . . . . ☐ ☐ ☐
- Has the district identified the repayment sources for long term debt or non voter-approved debt, i.e. certificates of participation, capital leases? . . . . . ☐ ☐ ☐
- Does the district's financial system have a hard coded warning regarding insufficient funds for requisitions and purchase orders? . . . . . ☐ ☐ ☐
- Does the district encumber salaries and benefits? . . . . . ☐ ☐ ☐

## 12. Retiree Health Benefits

☐ ☐ ☐

- Has the district completed an actuarial valuation to determine the unfunded liability under GASB 45 requirements? . . . . . ☐ ☐ ☐
- Does the district have a plan for addressing the retiree benefits liabilities? . . . . . ☐ ☐ ☐
- Has the district conducted a re-enrollment process to identify eligible retirees? . . . . . ☐ ☐ ☐

## 13. Leadership/Stability

☐ ☐ ☐

- Does the district have a superintendent and/or chief business official that has been with the district more than two years? . . . . . ☐ ☐ ☐
- Does the governing board adopt clear and timely policies and support the administration in their implementation? . . . . . ☐ ☐ ☐

<i>Is the district's fiscal health acceptable in the following areas?</i>	Yes	No	N/A
---	-----	----	-----

#### 14. Charter Schools

- |  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
| • Has the district identified a specific employee or department to be responsible for oversight of the charter? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Has the charter school submitted the required financial reports? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Has the charter school commissioned an independent audit? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Does the audit reflect findings that will not impact the fiscal certification of the authorizing agency? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is the district monitoring and reporting the current status to the board to ensure that an informed decision can be made regarding the reauthorization of the charter? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

#### 15. Audit Report

- |   |                          |                          |                          |
|---|--------------------------|--------------------------|--------------------------|
| • Did the district receive an audit report without material findings? . . . . .                 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Can the audit findings be addressed without impacting the district's fiscal health? . . . . . | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Has the audit report been completed and presented within the statutory time line? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Are audit findings and recommendations reviewed with the board? . . . . .                     | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Did the audit report meet both GAAP and GASB standards? . . . . .                             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

#### 16. Facilities

- |  |                          |                          |                          |
|--|--------------------------|--------------------------|--------------------------|
| • Has the district passed a general obligation bond? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Has the district met the audit and reporting requirements of Proposition 39? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is the district participating in the state's School Facilities Program? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Does the district have sufficient personnel to properly track and account for facility-related projects? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Has the district met the reporting requirements of the Williams Act? . . . . .   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • Is the district properly accounting for the 3% Routine Repair and Maintenance Account requirement at the time of budget adoption? . . . . .                            | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • If needed, does the district have surplus property that may be sold or used for lease revenues? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| • If needed, are there other potential statutory options? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| - Joint Use: Can the district enter into a joint use agreement with some entities without declaring the property surplus and without bidding?                            |                          |                          |                          |
| - Joint Occupancy: The Education Code provides for a joint venture that can authorize private development of district property that will result in some educational use. |                          |                          |                          |

- Does the district have a facilities master plan that was completed or updated in the last two years? . . . . . ☐ ☐ ☐

**17. General Ledger** ☐ ☐ ☐

- Has the district closed the general ledger (books) within the time prescribed by the county office of education?? . . . . . ☐ ☐ ☐
- Does the district follow a year-end closing schedule? . . . . . ☐ ☐ ☐
- Have beginning balances in the new fiscal year been recorded correctly for each fund from the prior fiscal year? . . . . . ☐ ☐ ☐
- Does the district adjust prior year accruals if the amounts actually received (A/R) or paid (A/P) are greater or less than the amounts accrued? . . . . . ☐ ☐ ☐
- Does the district reconcile all payroll suspense accounts at the close of the fiscal year? . . . . . ☐ ☐ ☐

**RISK ANALYSIS**

1. Total the number of component areas in which the district's fiscal health is not acceptable ("No" responses).
2. Use the key below to determine the level of risk to the district's fiscal health.

**0 – 4**  
**Low**

**5 – 9**  
**Moderate**

**10 – 14**  
**High**

**15 – 17**  
**Extremely High**

**Total "No"  
Responses**




# Delayed Principal Apportionment Funding 2013-14 State Budget Act


Appendix C  
2014-15


2012-13

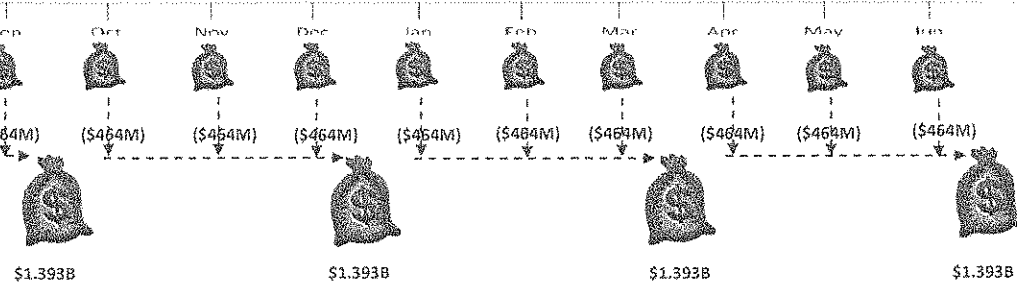
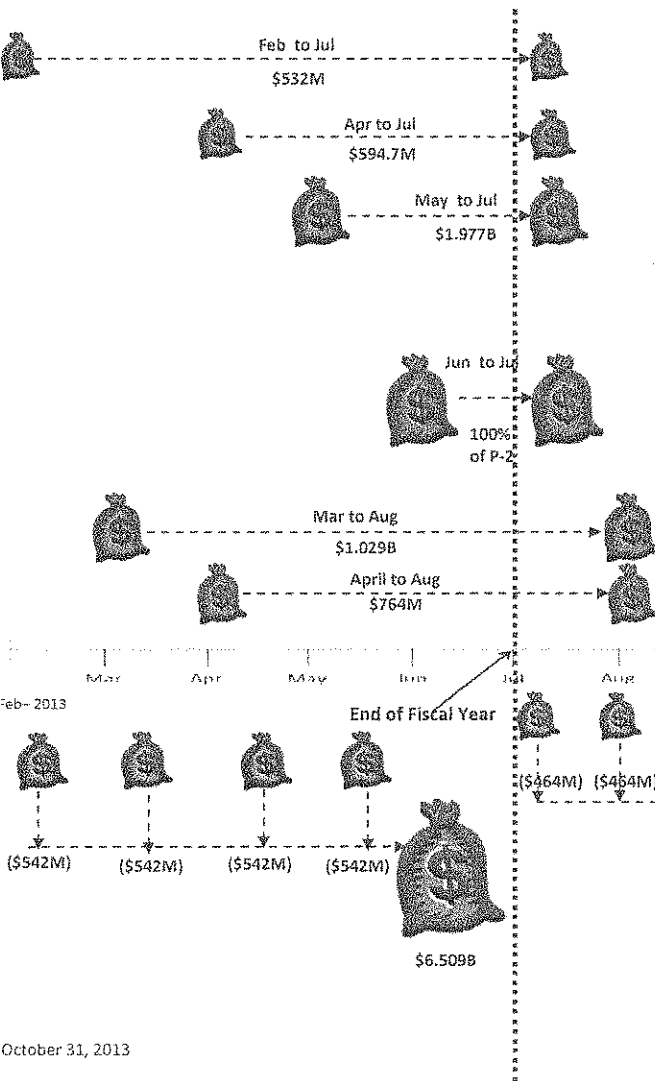
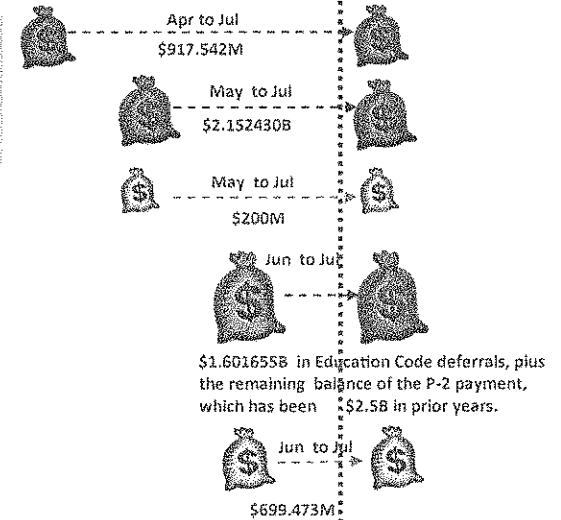
2013-14

The 2013-14 State Budget Act, rescinded deferrals from the months of February and March and also rescinded deferrals to August of the following year. Since categorical programs are included in the Local Control Funding Formula, the administration has added two new deferrals to account for the categorical deferrals that have been in place for several years.

 Green – For 2013-14, Education Protection Account (EPA) apportionments will be distributed on a quarterly basis and is estimated to generate \$5.572B in revenues.

 Blue - Ongoing deferrals pursuant to Education Code 14041.5(e), 14041.6(e) and 14041.6(f). For 2013-14, the February to July, March to August, and April to August deferrals were rescinded. The April to July deferral increased by \$323M and the May to July deferral increased by \$175M in 2013-14.

 Orange- These bags represent categorical program deferrals for programs that are rolled into the Local Control Funding Formula beginning in 2013-14 (Education Code 14041.6(g)).



Sep-2015

October 31, 2013

## Appendix D

### LCFF Acronyms

• ADA	Average Daily Attendance
• BASC	Business and Administration Steering Committee
• BGS	Base Grade Span
• BOE	Board of Education (LEAs)
• CDE	California Department of Education
• COE	County Office of Education
• CY	Current Year
• DOF	Department of Finance
• EC	Education Code
• EL	English Learners
• ERT	Economic Recovery Target
• FRPM	Free and Reduced Priced Meals
• FY	Foster Youth
• GSA	Grad Span Adjustment
• LAO	Legislative Analyst's Office
• LEA	Local Educational Agency (Districts, Charters, & COEs)
• LCAP	Local Control Accountability Plan
• LCFF	Local Control Funding Formula
• LI	Low Income
• NSLP	National School Lunch Program
• NSS	Necessary Small School
• PY	Prior Year
• RL	Revenue Limit
• SACS	Standardized Account Code Structure
• SBE	State Board of Education
• SDC	Special Day Class
• SED	Socioeconomically Disadvantaged
• TIIBG	Targeted Instructional Improvement Block Grant

## How Certified CALPADS Data are Used and Consequences

The data certified in the CALPADS Annual Submissions are used for many purposes, including funding calculations for various State and Federal programs. Note that if an LEA does not certify one or more of the Annual Submissions they will be higher on the list for a compliance audit.

Annual Submission	State or Federal	State/Federal Data Usage	LEA Impact if Not Certified
<b>Fall 1:</b> <ul style="list-style-type: none"> <li>2013–14 enrollment counts</li> <li>2012–13 Grads &amp; Dropouts</li> <li>Immigrant counts</li> <li>Free and reduced meal counts</li> <li>English Language Acquisition Status</li> </ul>	State	DataQuest (Enrollment, Graduates, Dropouts, EL and FEP Counts, and SNOR)	0 counts
		School Accountability Report Card (SARC)	No SARC pre-population
		Economic Impact Aid (EIA) Program funding calculation	0 counts & impact on funding for COEs operating Juvenile Court schools and EIA-designated small rural districts
		Department of Finance for LCFF Supplemental and Concentration Funding	0 counts & impact on funding
		Quality Education Investment Act (QEIA) funding	0 counts & 0 funding
		Department of Finance for budget projections	0 counts
		To address requests from policy makers, researchers, and other entities	0 counts
	Federal	Title I and Title II	0 counts & 0 funding for COEs and Direct Funded Charter schools
		NCLB Consolidated State Performance Report (CSPR)	0 counts
		NCLB Title III Limited English Proficiency Program	0 counts & 0 funding
		NCLB Title III Immigrant Program (SNOR)	0 counts & 0 funding
		Titles VI & IX reports for the Civil Rights Act of 1964	0 counts
		Individuals with Disabilities Education Act (IDEA)	0 counts
		Various U.S. Department of Education (ED) organizational websites	0 counts
	Both	Eligibility to apply for various state and federal grants (especially those based on counts of socioeconomically disadvantaged students)	0 counts and ineligibility to apply for grants
<b>Fall 2:</b> <ul style="list-style-type: none"> <li>Staff assignments</li> <li>Student course enrollments</li> <li>English Learner services</li> <li>Highly Qualified Teacher</li> </ul>	State	DataQuest (Teacher Counts, Course Enrollments, and EL Services)	0 counts
		CCR Title V, Section 97 (certificated staff)	0 counts
	Federal	NCLB Consolidated State Performance Report (CSPR)	0 counts
		Highly Qualified Teacher (HQT)	0 counts and potential placement on sanction list

## How Certified CALPADS Data are Used and Consequences

<b>EOY-1:</b> <ul style="list-style-type: none"> <li>Course completion</li> <li>Career Technical Education (CTE) concentrators and completers</li> </ul>	State	DataQuest (Course Completion & CTE)	0 counts
	Federal	Carl Perkins Program (CTE Concentrators and Completers)	0 counts & grant eligibility
<b>EOY-2:</b> <ul style="list-style-type: none"> <li>Program participation</li> <li>Homeless enrolled counts</li> </ul>	State	DataQuest (Programs and Homeless)	0 counts
	Federal	Elementary and Secondary Education Act (ESEA) Title 1, Part A Neglected	0 counts & grant eligibility
		EDEN (Education Data Exchange Network) Reporting	0 counts
		NCLB Consolidated State Performance Report (CSPR)	0 counts
<b>EOY-3:</b> <ul style="list-style-type: none"> <li>Student discipline</li> </ul>	State	DataQuest (Discipline)	0 counts
	Federal	NCLB Consolidated State Performance Report (CSPR)	0 counts
		NCLB Title IX - At Risk/Persistently Dangerous Schools	0 counts
		ESEA Title IV, Part A, Subpart 3, Section 4141 (e) - Firearm Offenses	0 counts
		Gun Free Schools Act Annual Survey	0 counts
<b>EOY-4:</b> <ul style="list-style-type: none"> <li>Student waivers and exemptions</li> </ul>	State	DataQuest (Waivers and Exemptions)	0 counts
<b>Assessments</b>	State	School Accountability Report Card (SARC)	Assessment data is not certified, but if Suspense records are not fixed counts will be lower.
		Academic Performance Index (API) Base and Growth students groups	
	Federal	Adequate Yearly Progress (AYP) targets	Enrollment and Exit data in the CALPADS Operational Data Store is used to determine continuous enrollment; STAR and CAHSEE scores of students not continuously enrolled will not be included in API and AYP calculations

**SCHOOLS - J29**  
**Estimated Property Tax Revenues BEFORE ERAF**  
**Fiscal Year 2013/14 - P1**  
**(Estimates as of 11/15/13)**

FUND	SAP Fund	DISTRICT	Current Year Secured (Unitary+Non-unitary) (Source: 99% AB8)	Current Year Unsecured (Source: 95% AB8)	HOPTR (Source: 99% AB8)	Prior Year Unsecured (Source: 12/13 actual)	Prior Year Supplemental (Source: attached)	Current Year Supplemental (Source: attached)	Sub-Total before Reverse ERAF (col D to J)	Estimated Reverse ERAF	Sub-Total after Reverse ERAF (col D to J)	City of Novato Pass through (projections)	Residual (projections)	County of Marin Residual (projections)	TOTAL Estimated Tax Revenues
107051	41010	BOLINAS STINSON UN	2,111,125	45,857	13,734	1,964			2,172,680		2,172,680				2,172,680
107111	42010	DIXIE SCHOOL	11,039,658	238,846	71,533	10,591			11,360,628		11,360,628				11,360,628
107171	43010	KENTFIELD SCHOOL	6,469,633	140,664	42,128	8,180			6,658,605		6,658,605				6,658,605
107191	44010	LAGUNA JOINT SCHOOL	12,264	205	81	9	208	2,860	15,607		15,607				15,607
107211	45010	LAGUNITAS SCHOOL	1,612,121	34,859	10,441	1,584			1,659,005		1,659,005				1,659,005
107231	46010	LARKSPUR SCHOOL	7,216,137	156,570	46,892	6,910			7,426,509		7,426,509				7,426,509
107251	47010	LINCOLN SCHOOL	10,353	219	65	9	142	1,957	12,745		12,745				12,745
107291	48010	MILL VALLEY SCHOOL	15,850,396	344,492	103,174	15,318			16,313,380		16,313,380				16,313,380
107311	49010	NICASIO SCHOOL	568,969	12,322	3,691	565			585,547		585,547				585,547
107351	51010	REED UNION SCHOOL	11,306,324	246,109	73,708	10,905			11,637,046		11,637,046				11,637,046
107371	52010	ROSS SCHOOL	3,435,719	74,831	22,412	3,273			3,536,235		3,536,235				3,536,235
107451	54010	SAN RAFAEL SCHOOL	17,978,820	388,062	116,223	17,129	44,506	613,197	19,157,937		19,157,937				19,157,937
107471	56010	SAUSALITO SCHOOL	4,727,637	102,557	30,716	4,582			4,855,492		4,855,492				4,855,492
107531	59010	UNION JOINT SCHOOL	41,613	903	270	40	98	1,355	44,279		44,279				44,279
107641	57010	SHORELINE UNIFIED	4,083,510	87,413	26,180	3,928			4,201,031		4,201,031				4,201,031
107651	58010	NOVATO UNIFIED SC	29,486,487	638,776	191,311	28,415	85,024	1,171,442	31,601,455		31,601,455	179,187	62,660		31,843,302
107741	55010	SAN RAFAEL HIGH S	19,450,703	420,136	125,829	18,570			20,015,238		20,015,238				20,015,238
107761	58013	TAM UNION HIGH SC	44,520,008	967,592	289,790	42,810			45,820,200		45,820,200				45,820,200
107851	65010	MARIN COMMUNITY C	40,003,488	867,518	259,818	38,418	32,414	446,597	41,648,253		41,648,253	42,120	13,427		41,703,800
107861	69910	SANTA ROSA JC-LAG	65,769	1,294	388	56	46	639	68,192		68,192				68,192
107891	53010	ROSS VALLEY SCHOOL	8,962,358	194,887	58,367	8,574	23,297	320,976	9,568,459		9,568,459				9,568,459
107911	40010	CO SCHOOL SVC FUND	13,767,373	298,283	89,335	13,209	11,144	153,542	14,322,886		14,322,886	5,761	4,605		14,333,272
107917	69901	PETALUMA JT HIGH	304,654	6,117	1,832	265			312,868		312,868				312,868
		SCHOOLS TOTAL	243,015,119	5,268,512	1,577,898	233,304	196,879	2,712,565	253,004,277	0	253,004,277	227,088	80,692	0	253,312,057



SAUSALITO MARIN CITY  
SCHOOL DISTRICT

2013-2014 FIRST INTERIM  
December 11<sup>TH</sup>, 2013

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

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2013

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Paula F. Rigney

Telephone: 415-332-3190

Title: CBO

E-mail: prigney@smcsd.org

### Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	LCFF/Revenue Limit	Projected LCFF/revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



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2013-2014 FIRST INERIM  
TABLE OF CONTENTS

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2013-14 Board Approved Operating Budget			
Form	Description	2013-14 Original Budget	2013-14 Actuals to Date	2013-14 Projected Totals	
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2013-2014 FIRST INERIM  
GENERAL FUND  
SCHOOL DISTRICT CRITERIA AND  
STANDARDS REVIEW

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	123.25	141.26	14.6%	Not Met
1st Subsequent Year (2014-15)	123.25	141.26	14.6%	Not Met
2nd Subsequent Year (2015-16)	123.25	141.26	14.6%	Not Met

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

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The District a big increase in enrollment/ADA this year partially by the closer of one school site and th elimination of transportation. Because of those two factors we had a shift in enrollment/ADA from the charter school (WCA) to the Bayside/MLK school site.

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	123	147	19.5%	Not Met
1st Subsequent Year (2014-15)	123	147	19.5%	Not Met
2nd Subsequent Year (2015-16)	123	147	19.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The District a big increase in enrollment/ADA this year partially by the closer of one school site and th elimination of transportation. Because of those two factors we had a shift in enrollment/ADA from the charter school (WCA) to the Bayside/MLK school site.



### 3. CRITERION: ADA to Enrollment

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

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

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

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

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	141	147	95.9%	Not Met
1st Subsequent Year (2014-15)	141	147	95.9%	Not Met
2nd Subsequent Year (2015-16)	141	147	95.9%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

The District a big increase in enrollment/ADA this year partially by the closer of one school site and th elimination of transportation. Because of those two factors we had a shift in enrollment/ADA from the charter school (WCA) to the Bayside/MLK school site. Attendance has been slightly higher since a majority of the students are within waling distance from the school site.

#### 4. CRITERION: LCFF/Revenue Limit

**STANDARD:** Projected LCFF/revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)				Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		Percent Change	
Current Year (2013-14)	5,044,866.00	5,792,484.00		14.8%	Not Met
1st Subsequent Year (2014-15)	5,100,544.00	5,631,149.00		10.4%	Not Met
2nd Subsequent Year (2015-16)	5,101,638.00	5,453,001.00		6.9%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The reason there was big shift in percent change is because at budget adoption the categoricals were budgeted in object code 83xx-85xx and now during the first interim those funds are budgeted within the 80xx object code. Also there is a big shift in the in-lieu amount that is given out to the charter school, largely impact because in their continued growth in enrollment/ADA.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	2,087,955.06	3,374,658.74	61.9%
Second Prior Year (2011-12)	1,770,387.64	2,951,741.50	60.0%
First Prior Year (2012-13)	1,953,854.52	2,923,669.26	66.8%
	Historical Average Ratio:		62.9%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	57.9% to 67.9%	57.9% to 67.9%	57.9% to 67.9%

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

DATA ENTRY: If Form MYP1 exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYP1, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYP1, Lines B1-B8, B10)		
Current Year (2013-14)	2,228,197.00	3,336,742.00	66.8%	Met
1st Subsequent Year (2014-15)	1,772,245.00	2,678,171.00	66.2%	Met
2nd Subsequent Year (2015-16)	1,824,259.00	2,386,185.00	76.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2013-14)	326,356.00	318,541.00	-2.4%	No
1st Subsequent Year (2014-15)	300,756.00	303,323.00	0.9%	No
2nd Subsequent Year (2015-16)	277,259.00	288,866.00	4.2%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2013-14)	900,344.00	205,026.00	-77.2%	Yes
1st Subsequent Year (2014-15)	900,344.00	166,738.00	-79.3%	Yes
2nd Subsequent Year (2015-16)	900,344.00	170,081.00	-81.1%	Yes

Explanation:  
(required if Yes)

The shift in coding from revenue limit to LCFF, object codes changes.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2013-14)	1,073,374.00	1,073,269.00	0.0%	No
1st Subsequent Year (2014-15)	931,597.00	909,884.00	-2.3%	No
2nd Subsequent Year (2015-16)	610,174.00	587,835.00	-3.7%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2013-14)	163,935.00	325,681.00	98.7%	Yes
1st Subsequent Year (2014-15)	118,935.00	253,573.00	113.2%	Yes
2nd Subsequent Year (2015-16)	99,916.00	253,573.00	153.8%	Yes

Explanation:  
(required if Yes)

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

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2013-14)	1,591,276.00	1,463,133.00	-8.1%	Yes
1st Subsequent Year (2014-15)	1,516,801.02	1,337,029.00	-11.9%	Yes
2nd Subsequent Year (2015-16)	1,395,468.00	1,172,200.00	-16.0%	Yes

Explanation:  
(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	2,300,074.00	1,596,836.00	-30.6%	Not Met
1st Subsequent Year (2014-15)	2,132,699.00	1,399,945.00	-34.4%	Not Met
2nd Subsequent Year (2015-16)	1,787,777.00	1,046,782.00	-41.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	1,755,211.00	1,788,814.00	1.9%	Met
1st Subsequent Year (2014-15)	1,635,736.02	1,590,602.00	-2.8%	Met
2nd Subsequent Year (2015-16)	1,495,384.00	1,425,773.00	-4.7%	Met

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

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

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

Explanation:

Federal Revenue  
(linked from 6A  
if NOT met)

Explanation:

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

Explanation:

Other Local Revenue  
(linked from 6A  
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Books and Supplies  
(linked from 6A  
if NOT met)

Explanation:

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



## 7. CRITERION: Facilities Maintenance

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

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

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

### 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	59,521.75	266,009.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		266,009.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	18.0%	16.9%	13.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.0%	5.6%	4.6%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (if Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(398,962.00)	3,648,501.00	10.9%	Not Met
1st Subsequent Year (2014-15)	30,240.00	2,984,171.00	N/A	Met
2nd Subsequent Year (2015-16)	1,358.00	2,742,185.00	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

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

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		Status
Fiscal Year	(Form 011, Line F2 ) (Form MYP1, Line D2)	
Current Year (2013-14)	1,115,908.77	Met
1st Subsequent Year (2014-15)	1,146,143.81	Met
2nd Subsequent Year (2015-16)	1,147,501.81	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		Status
Fiscal Year	(Form CASH, Line F, June Column)	
Current Year (2013-14)	1,311,228.30	Met

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

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

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

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

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

Percentage Level	District ADA	
5% or \$63,000 (greater of)	0	to 300
4% or \$63,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	141	141	141
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

No

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

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0.00		

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,207,886.00	5,240,017.96	4,723,356.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,207,886.00	5,240,017.96	4,723,356.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	310,394.30	262,000.90	236,167.80
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	63,000.00	63,000.00	63,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	310,394.30	262,000.90	236,167.80

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

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

Reserve Amounts	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
(Unrestricted resources 0000-1999 except Line 4)			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,115,903.81	884,142.81	649,332.81
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,115,903.81	884,142.81	649,332.81
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.98%	16.87%	13.75%
District's Reserve Standard (Section 10B, Line 7):	310,394.30	262,000.90	235,167.80
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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



## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(1,113,021.00)	(1,120,613.00)	0.7%	7,592.00	Met
1st Subsequent Year (2014-15)	(1,301,208.00)	(1,210,262.00)	-7.0%	(90,946.00)	Not Met
2nd Subsequent Year (2015-16)	(1,197,014.00)	(1,307,083.00)	9.2%	110,069.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	283,600.00	311,759.00	9.9%	28,159.00	Not Met
1st Subsequent Year (2014-15)	303,600.00	306,000.00	0.8%	2,400.00	Met
2nd Subsequent Year (2015-16)	353,600.00	356,000.00	0.7%	2,400.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				<span style="border: 1px solid black; padding: 2px;">No</span>	

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

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

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

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

Explanation:  
(required if NOT met)

Shifting in expenditures largely due to program/services. For example direct hires within the district rather than consulting out with outside agency.

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

Explanation:  
(required if NOT met)



## S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	390,363
Certificates of Participation	1 & 20	FUND 40 OBJECT 8650/GENERAL FUND 7619	FUND 40 OBJECT 7439/8919	5,031,375
General Obligation Bonds				
Supp Early Retirement Program	3	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 3901	33,760
State School Building Loans				
Compensated Absences				

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

CAPITAL LEASE	3	FUND OBJECT 8041	FUND 01 OBJECT 7439	83,731

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	481,000	616,000	599,000	599,000
General Obligation Bonds				
Supp Early Retirement Program	8,440	8,440	8,440	8,440
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CAPITAL LEASE	19,339	19,339	19,339	19,339
Total Annual Payments:	564,545	699,545	682,545	682,545
Has total annual payment increased over prior year (2012-13)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions?

#### 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)	First Interim
30,000.00	30,000.00
0.00	0.00

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

Actuarial	Actuarial
Jun 11, 2009	December 2013

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

#### 3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

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

0.00	0.00
0.00	0.00
0.00	0.00

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

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

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits

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

2	2
2	2
2	2

#### 4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim

3. Self-insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

Budget Adoption (Form 01CS, Item S7B)		First Interim

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)


4. Comments:

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## S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

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

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

May 09, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

May 09, 2013

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2012

End Date:

Jun 30, 2014

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

23,901

0

0

% change in salary schedule from prior year  
or

2.5%

#### Multiyear Agreement

Total cost of salary settlement

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

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

General Fund

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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



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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
27,300	33,783	25,965
1.5%	1.5%	1.5%

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

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

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

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

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

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

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7,540

7. Amount included for any tentative salary schedule increases

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

0

0

0



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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	6.4	6.6	5.6	5.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No

**Negotiations Not Settled**

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

8,880

4. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

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

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

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

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

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

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
8,400	8,400	8,400
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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



### ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

The district hired a new Superintendent in July 2013, Steve Van Zant. Prior to that the district had an interim Superintendent, Valerie Pitts.

### End of School District First Interim Criteria and Standards Review

2013-2014 FIRST INERIM

GENERAL FUND

FORM 01

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	3,176,605.00	3,176,605.00	270,727.03	4,022,170.00	845,565.00	26.6%
2) Federal Revenue		8100-8299	14,187.00	14,187.00	0.00	14,187.00	0.00	0.0%
3) Other State Revenue		8300-8599	562,720.00	562,720.00	401.29	16,816.00	(545,904.00)	-97.0%
4) Other Local Revenue		8600-8799	338,055.00	338,055.00	67,483.74	316,979.00	(21,076.00)	-6.2%
5) TOTAL, REVENUES			4,091,567.00	4,091,567.00	338,612.06	4,370,152.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,062,467.00	1,062,467.00	278,994.68	1,254,878.00	(192,411.00)	-18.1%
2) Classified Salaries		2000-2999	445,053.00	445,053.00	137,468.97	463,082.00	(18,029.00)	-4.1%
3) Employee Benefits		3000-3999	453,826.00	453,826.00	133,238.11	510,237.00	(56,411.00)	-12.4%
4) Books and Supplies		4000-4999	89,769.00	89,769.00	59,427.61	146,055.00	(56,286.00)	-62.7%
5) Services and Other Operating Expenditures		5000-5999	641,916.00	641,916.00	128,343.46	514,582.00	127,334.00	19.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	469,400.00	469,400.00	214,117.87	469,400.00	0.00	0.0%
		7400-7499						
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,517.00)	(20,517.00)	0.00	(21,492.00)	975.00	-4.8%
9) TOTAL, EXPENDITURES			3,141,914.00	3,141,914.00	951,590.70	3,336,742.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			949,653.00	949,653.00	(612,978.64)	1,033,410.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	283,600.00	283,600.00	0.00	311,759.00	(28,159.00)	-9.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,113,021.00)	(1,113,021.00)	0.00	(1,120,613.00)	(7,592.00)	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,398,621.00)	(1,398,621.00)	0.00	(1,432,372.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(446,968.00)	(446,968.00)	(612,978.64)	(398,962.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,514,865.81	1,514,865.81		1,514,865.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,514,865.81	1,514,865.81		1,514,865.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,514,865.81	1,514,865.81		1,514,865.81		
2) Ending Balance, June 30 (E + F1e)			1,067,897.81	1,067,897.81		1,115,903.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,067,897.81	1,067,897.81		1,115,903.81		

2013-14 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	161,121.00	161,121.00	539,716.00	899,524.00	738,403.00	458.3%
Education Protection Account State Aid - Current Year		8012	24,650.00	24,650.00	6,867.00	27,468.00	2,818.00	11.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,632.00	31,632.00	0.00	30,716.00	(916.00)	-2.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,712,696.00	4,712,696.00	0.00	4,727,637.00	14,941.00	0.3%
Unsecured Roll Taxes		8042	108,662.00	108,662.00	94,973.54	102,557.00	(6,105.00)	-5.6%
Prior Years' Taxes		8043	5,905.00	5,905.00	3,183.49	4,582.00	(1,323.00)	-22.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>5,044,666.00</b>	<b>5,044,666.00</b>	<b>644,740.03</b>	<b>5,792,484.00</b>	<b>747,818.00</b>	<b>14.8%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,847,639.00)	(1,847,639.00)	(374,013.00)	(1,749,892.00)	97,747.00	-5.3%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>3,176,605.00</b>	<b>3,176,605.00</b>	<b>270,727.03</b>	<b>4,022,170.00</b>	<b>845,565.00</b>	<b>26.6%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	14,187.00	14,187.00	0.00	14,187.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287		0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,187.00</b>	<b>14,187.00</b>	<b>0.00</b>	<b>14,187.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	63,617.00	63,617.00	0.00	0.00	(63,617.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	3,329.00	3,329.00	New
Lottery - Unrestricted and Instructional Materials		8560	13,086.00	13,086.00	401.29	13,487.00	401.00	3.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	8010	8590						
Charter School Facility Grant	8030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	486,017.00	486,017.00	0.00	0.00	(486,017.00)	-100.0%



Sausalito Marin City Elementary  
Marin County

2013-14 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL OTHER STATE REVENUE			562,720.00	562,720.00	401.29	16,816.00	(545,904.00)	-97.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	82,920.00	82,920.00	27,430.00	82,920.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	293.74	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	62,597.00	62,597.00	0.00	17,634.00	(44,963.00)	-71.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	169,157.00	169,157.00	18,167.00	186,791.00	17,634.00	10.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	21,381.00	21,381.00	21,593.00	27,634.00	6,253.00	29.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>338,055.00</b>	<b>338,055.00</b>	<b>67,483.74</b>	<b>316,979.00</b>	<b>(21,076.00)</b>	<b>-6.2%</b>
<b>TOTAL REVENUES</b>			<b>4,091,567.00</b>	<b>4,091,567.00</b>	<b>338,612.06</b>	<b>4,370,152.00</b>	<b>278,585.00</b>	<b>6.8%</b>

2013-14 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	876,057.00	876,057.00	162,224.68	903,467.00	(27,410.00)	-3.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,410.00	151,410.00	95,470.00	316,410.00	(165,000.00)	-109.0%
Other Certificated Salaries		1900	35,000.00	35,000.00	21,300.00	35,001.00	(1.00)	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,062,467.00</b>	<b>1,062,467.00</b>	<b>278,994.68</b>	<b>1,254,878.00</b>	<b>(192,411.00)</b>	<b>-18.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	25,790.00	25,790.00	2,445.33	49,004.00	(23,214.00)	-90.0%
Classified Support Salaries		2200	131,453.00	131,453.00	46,022.04	131,453.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	118,000.00	118,000.00	39,333.32	118,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,274.00	118,274.00	34,436.04	118,845.00	(371.00)	-0.3%
Other Classified Salaries		2900	51,536.00	51,536.00	15,232.24	45,980.00	5,556.00	10.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>445,053.00</b>	<b>445,053.00</b>	<b>137,468.97</b>	<b>463,082.00</b>	<b>(18,029.00)</b>	<b>-4.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	87,666.00	87,666.00	21,254.89	103,527.00	(15,861.00)	-18.1%
PERS		3201-3202	50,762.00	50,762.00	14,105.77	54,754.00	(3,992.00)	-7.9%
OASDI/Medicare/Alternative		3301-3302	48,723.00	48,723.00	15,037.76	54,534.00	(5,811.00)	-11.9%
Health and Welfare Benefits		3401-3402	208,931.00	208,931.00	53,913.73	233,699.00	(24,768.00)	-11.9%
Unemployment Insurance		3501-3502	776.00	776.00	209.32	867.00	(91.00)	-11.7%
Workers' Compensation		3601-3602	34,994.00	34,994.00	9,723.50	40,268.00	(5,274.00)	-15.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,974.00	21,974.00	18,993.14	22,588.00	(614.00)	-2.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>453,826.00</b>	<b>453,826.00</b>	<b>133,238.11</b>	<b>510,237.00</b>	<b>(56,411.00)</b>	<b>-12.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	9,222.04	10,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	44,161.00	44,161.00	19,971.32	81,447.00	(37,286.00)	-84.4%
Noncapitalized Equipment		4400	35,608.00	35,608.00	30,234.25	54,608.00	(19,000.00)	-53.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>89,769.00</b>	<b>89,769.00</b>	<b>59,427.61</b>	<b>146,055.00</b>	<b>(56,286.00)</b>	<b>-62.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,430.00	6,430.00	1,048.11	13,187.00	(6,757.00)	-105.1%
Dues and Memberships		5300	8,710.00	8,710.00	3,162.00	11,010.00	(2,300.00)	-26.4%
Insurance		5400-5450	42,902.00	42,902.00	40,381.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,000.00	122,000.00	28,096.19	122,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,300.00	18,300.00	2,626.71	25,781.00	(7,481.00)	-40.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	402,039.00	402,039.00	37,637.30	255,167.00	146,872.00	36.5%
Communications		5900	41,535.00	41,535.00	15,372.15	44,535.00	(3,000.00)	-7.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>641,916.00</b>	<b>641,916.00</b>	<b>128,343.46</b>	<b>514,582.00</b>	<b>127,334.00</b>	<b>19.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	450,000.00	450,000.00	194,719.00	450,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	2,216.40	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	16,516.00	16,516.00	17,182.47	16,516.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			469,400.00	469,400.00	214,117.87	469,400.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(20,517.00)	(20,517.00)	0.00	(21,492.00)	975.00	-4.8%
Transfers of Indirect Costs - interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(20,517.00)	(20,517.00)	0.00	(21,492.00)	975.00	-4.8%
<b>TOTAL, EXPENDITURES</b>			3,141,914.00	3,141,914.00	951,590.70	3,336,742.00	(194,828.00)	-6.2%

2013-14 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
To: Cafeteria Fund		7616	42,833.00	42,833.00	0.00	70,992.00	(28,159.00)	-65.7%
Other Authorized Interfund Transfers Out		7619	190,767.00	190,767.00	0.00	190,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			283,600.00	283,600.00	0.00	311,759.00	(28,159.00)	-9.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,113,021.00)	(1,113,021.00)	0.00	(1,120,613.00)	(7,592.00)	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,113,021.00)	(1,113,021.00)	0.00	(1,120,613.00)	(7,592.00)	0.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,396,621.00)	(1,396,621.00)	0.00	(1,432,372.00)	(35,751.00)	2.6%

2013-14 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	312,169.00	312,169.00	4,893.00	304,354.00	(7,815.00)	-2.5%
3) Other State Revenue		8300-8599	337,624.00	337,624.00	93,566.43	188,210.00	(149,414.00)	-44.3%
4) Other Local Revenue		8600-8799	735,319.00	735,319.00	69,400.31	755,290.00	20,971.00	2.9%
5) TOTAL REVENUES			1,405,534.00	1,405,534.00	167,859.74	1,269,276.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	564,405.00	564,405.00	150,844.24	565,152.00	(747.00)	-0.1%
2) Classified Salaries		2000-2999	379,341.00	379,341.00	102,386.17	329,887.00	49,454.00	13.0%
3) Employee Benefits		3000-3999	272,594.00	272,594.00	74,192.55	248,399.00	24,195.00	8.9%
4) Books and Supplies		4000-4999	74,166.00	74,166.00	16,707.57	179,626.00	(105,460.00)	-142.2%
5) Services and Other Operating Expenditures		5000-5999	949,360.00	949,360.00	149,176.70	948,551.00	809.00	0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	266,278.00	266,278.00	15,716.00	266,278.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,517.00	20,517.00	0.00	21,492.00	(975.00)	-4.8%
9) TOTAL EXPENDITURES			2,526,661.00	2,526,661.00	509,023.23	2,559,385.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,121,127.00)	(1,121,127.00)	(341,163.49)	(1,290,109.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,113,021.00	1,113,021.00	0.00	1,120,613.00	7,592.00	0.7%
4) TOTAL OTHER FINANCING SOURCES/USES			1,113,021.00	1,113,021.00	0.00	1,120,613.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,106.00)	(8,106.00)	(341,163.49)	(169,498.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	169,498.96	169,498.96		169,498.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,498.96	169,498.96		169,498.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,498.96	169,498.96		169,498.96		
2) Ending Balance, June 30 (E + F1e)			161,392.96	161,392.96		2.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	161,392.96	161,392.96		2.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	74,527.00	74,527.00	0.00	74,527.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,527.00	10,527.00	0.00	10,527.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2013-14 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	199,139.00	199,139.00	0.00	193,078.00	(6,061.00)	-3.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	24,926.00	24,926.00	4,893.00	23,172.00	(1,754.00)	-7.0%
NCLB: Title III, Immigration Education Program	4201	8290	400.00	400.00	0.00	400.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>312,169.00</b>	<b>312,169.00</b>	<b>4,893.00</b>	<b>304,354.00</b>	<b>(7,815.00)</b>	<b>-2.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
RCC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	455.00	455.00	0.00	455.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	174,428.00	174,428.00	0.00	0.00	(174,428.00)	-100.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,238.00	3,238.00	614.01	3,852.00	614.00	19.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,269.00	35,269.00	12,200.00	59,669.00	24,400.00	69.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			337,624.00	337,624.00	93,566.43	186,210.00	(149,414.00)	-44.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	20,129.00	20,129.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	535,233.00	535,233.00	69,400.31	536,075.00	842.00	0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	200,086.00	200,086.00	0.00	200,086.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>735,319.00</b>	<b>735,319.00</b>	<b>69,400.31</b>	<b>756,290.00</b>	<b>20,971.00</b>	<b>2.9%</b>
<b>TOTAL REVENUES</b>			<b>1,405,534.00</b>	<b>1,405,534.00</b>	<b>167,859.74</b>	<b>1,269,276.00</b>	<b>(136,258.00)</b>	<b>-9.7%</b>



2013-14 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	295,495.00	295,495.00	65,393.40	219,307.00	76,188.00	25.8%
Certificated Pupil Support Salaries		1200	87,909.00	87,909.00	34,737.52	150,814.00	(62,905.00)	-71.6%
Certificated Supervisors' and Administrators' Salaries		1300	112,001.00	112,001.00	48,313.32	123,031.00	(11,030.00)	-9.8%
Other Certificated Salaries		1900	69,000.00	69,000.00	2,400.00	72,000.00	(3,000.00)	-4.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>564,405.00</b>	<b>564,405.00</b>	<b>150,844.24</b>	<b>565,152.00</b>	<b>(747.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	210,453.00	210,453.00	50,700.46	177,658.00	32,795.00	15.6%
Classified Support Salaries		2200	67,431.00	67,431.00	19,659.98	66,430.00	1,001.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	85,799.00	85,799.00	28,599.88	85,799.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	15,658.00	15,658.00	3,426.05	0.00	15,658.00	100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>379,341.00</b>	<b>379,341.00</b>	<b>102,386.17</b>	<b>329,887.00</b>	<b>49,454.00</b>	<b>13.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	45,827.00	45,827.00	12,138.38	44,568.00	1,259.00	2.7%
PERS		3201-3202	44,436.00	44,436.00	10,690.04	38,094.00	6,342.00	14.3%
OASDI/Medicare/Alternative		3301-3302	37,909.00	37,909.00	9,856.61	33,329.00	4,580.00	12.1%
Health and Welfare Benefits		3401-3402	117,676.00	117,676.00	34,457.88	107,531.00	10,145.00	8.6%
Unemployment Insurance		3501-3502	489.00	489.00	126.84	436.00	53.00	10.8%
Workers' Compensation		3601-3602	22,057.00	22,057.00	5,906.12	20,241.00	1,816.00	8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,200.00	4,200.00	1,016.68	4,200.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>272,594.00</b>	<b>272,594.00</b>	<b>74,192.55</b>	<b>248,398.00</b>	<b>24,195.00</b>	<b>8.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,238.00	3,238.00	0.00	3,852.00	(614.00)	-19.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	68,032.00	68,032.00	16,207.57	172,878.00	(104,846.00)	-154.1%
Noncapitalized Equipment		4400	2,896.00	2,896.00	500.00	2,896.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>74,166.00</b>	<b>74,166.00</b>	<b>16,707.57</b>	<b>179,626.00</b>	<b>(105,460.00)</b>	<b>-142.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	33,103.00	33,103.00	0.00	21,103.00	12,000.00	36.3%
Travel and Conferences		5200	12,383.00	12,383.00	2,143.75	30,479.00	(18,096.00)	-146.1%
Dues and Memberships		5300	2,392.00	2,392.00	12,416.69	12,417.00	(10,025.00)	-419.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,115.00	76,115.00	13,059.92	76,115.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	825,367.00	825,367.00	121,556.34	808,437.00	16,930.00	2.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>949,360.00</b>	<b>949,360.00</b>	<b>149,176.70</b>	<b>948,551.00</b>	<b>809.00</b>	<b>0.1%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	236,002.00	236,002.00	0.00	236,002.00	0.00	0.0%
Payments to JPAs		7143	30,276.00	30,276.00	15,716.00	30,276.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>266,278.00</b>	<b>266,278.00</b>	<b>15,716.00</b>	<b>266,278.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	20,517.00	20,517.00	0.00	21,492.00	(975.00)	-4.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>20,517.00</b>	<b>20,517.00</b>	<b>0.00</b>	<b>21,492.00</b>	<b>(975.00)</b>	<b>-4.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,526,661.00</b>	<b>2,526,661.00</b>	<b>509,023.23</b>	<b>2,559,385.00</b>	<b>(32,724.00)</b>	<b>-1.3%</b>

2013-14 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,113,021.00	1,113,021.00	0.00	1,120,613.00	7,592.00	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,113,021.00	1,113,021.00	0.00	1,120,613.00	7,592.00	0.7%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,113,021.00	1,113,021.00	0.00	1,120,613.00	(7,592.00)	0.7%

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	3,197,027.00	3,197,027.00	270,727.03	4,042,592.00	845,565.00	26.4%
2) Federal Revenue		8100-8299	326,356.00	326,356.00	4,893.00	318,541.00	(7,815.00)	-2.4%
3) Other State Revenue		8300-8599	900,344.00	900,344.00	93,967.72	205,026.00	(695,316.00)	-77.2%
4) Other Local Revenue		8600-8799	1,073,374.00	1,073,374.00	136,884.05	1,073,269.00	(105.00)	0.0%
5) TOTAL, REVENUES			5,497,101.00	5,497,101.00	506,471.80	5,639,428.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,626,872.00	1,626,872.00	429,838.92	1,820,030.00	(193,158.00)	-11.9%
2) Classified Salaries		2000-2999	824,394.00	824,394.00	239,855.14	792,969.00	31,425.00	3.8%
3) Employee Benefits		3000-3999	726,420.00	726,420.00	207,430.66	758,636.00	(32,216.00)	-4.4%
4) Books and Supplies		4000-4999	163,935.00	163,935.00	76,135.18	325,681.00	(161,746.00)	-98.7%
5) Services and Other Operating Expenditures		5000-5999	1,591,276.00	1,591,276.00	277,520.16	1,463,133.00	128,143.00	8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	735,678.00	735,678.00	229,633.87	735,678.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,668,575.00	5,668,575.00	1,460,613.93	5,896,127.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(171,474.00)	(171,474.00)	(954,142.13)	(256,699.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	283,600.00	283,600.00	0.00	311,759.00	(28,159.00)	-9.9%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(283,600.00)	(283,600.00)	0.00	(311,759.00)		

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(455,074.00)	(455,074.00)	(954,142.13)	(568,458.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,684,364.77	1,684,364.77		1,684,364.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,684,364.77	1,684,364.77		1,684,364.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,684,364.77	1,684,364.77		1,684,364.77		
2) Ending Balance, June 30 (E + F1e)			1,229,290.77	1,229,290.77		1,115,906.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	161,392.96	161,392.96		2.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,067,897.81	1,067,897.81		1,115,903.81		

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	161,121.00	161,121.00	539,716.00	899,524.00	738,403.00	458.3%
Education Protection Account State Aid - Current Year		8012	24,650.00	24,650.00	6,867.00	27,468.00	2,818.00	11.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	31,632.00	31,632.00	0.00	30,716.00	(916.00)	-2.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	4,712,696.00	4,712,696.00	0.00	4,727,637.00	14,941.00	0.3%
Unsecured Roll Taxes		8042	108,662.00	108,662.00	94,973.54	102,557.00	(6,105.00)	-5.6%
Prior Years' Taxes		8043	5,905.00	5,905.00	3,183.49	4,582.00	(1,323.00)	-22.4%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other in-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>5,044,666.00</b>	<b>5,044,666.00</b>	<b>644,740.03</b>	<b>5,792,484.00</b>	<b>747,818.00</b>	<b>14.8%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,847,639.00)	(1,847,639.00)	(374,013.00)	(1,749,892.00)	97,747.00	-5.3%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>3,197,027.00</b>	<b>3,197,027.00</b>	<b>270,727.03</b>	<b>4,042,592.00</b>	<b>845,565.00</b>	<b>26.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	14,187.00	14,187.00	0.00	14,187.00	0.00	0.0%
Special Education Entitlement		8161	74,527.00	74,527.00	0.00	74,527.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,527.00	10,527.00	0.00	10,527.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%



2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	199,139.00	199,139.00	0.00	193,076.00	(6,061.00)	-3.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	24,926.00	24,926.00	4,893.00	23,172.00	(1,754.00)	-7.0%
NCLB: Title III, Immigration Education Program	4201	8290	400.00	400.00	0.00	400.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,650.00	2,650.00	0.00	2,650.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>326,356.00</b>	<b>326,356.00</b>	<b>4,893.00</b>	<b>318,541.00</b>	<b>(7,815.00)</b>	<b>-2.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	455.00	455.00	0.00	455.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	174,428.00	174,428.00	0.00	0.00	(174,428.00)	-100.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	63,617.00	63,617.00	0.00	0.00	(63,617.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	3,329.00	3,329.00	New
Lottery - Unrestricted and Instructional Materials		8560	16,324.00	16,324.00	1,015.30	17,339.00	1,015.00	6.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	124,234.00	124,234.00	80,752.42	124,234.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	521,286.00	521,286.00	12,200.00	59,689.00	(461,617.00)	-88.6%



Sausalito Marin City Elementary  
Marin County

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL OTHER STATE REVENUE			900,344.00	900,344.00	93,967.72	205,026.00	(695,318.00)	-77.2%

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	82,920.00	82,920.00	27,430.00	82,920.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	293.74	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	62,597.00	62,597.00	0.00	37,763.00	(24,834.00)	-39.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	169,157.00	169,157.00	18,167.00	186,791.00	17,634.00	10.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	556,614.00	556,614.00	90,993.31	563,709.00	7,095.00	1.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	200,086.00	200,086.00	0.00	200,086.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,073,374.00</b>	<b>1,073,374.00</b>	<b>136,884.05</b>	<b>1,073,269.00</b>	<b>(105.00)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,497,101.00</b>	<b>5,497,101.00</b>	<b>506,471.80</b>	<b>5,639,428.00</b>	<b>142,327.00</b>	<b>2.6%</b>

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,171,552.00	1,171,552.00	227,618.08	1,122,774.00	48,778.00	4.2%
Certificated Pupil Support Salaries		1200	87,909.00	87,909.00	34,737.52	150,814.00	(62,905.00)	-71.6%
Certificated Supervisors' and Administrators' Salaries		1300	263,411.00	263,411.00	143,783.32	439,441.00	(176,030.00)	-66.8%
Other Certificated Salaries		1900	104,000.00	104,000.00	23,700.00	107,001.00	(3,001.00)	-2.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,626,872.00</b>	<b>1,626,872.00</b>	<b>429,838.92</b>	<b>1,820,030.00</b>	<b>(193,158.00)</b>	<b>-11.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	236,243.00	236,243.00	53,145.79	226,662.00	9,581.00	4.1%
Classified Support Salaries		2200	198,884.00	198,884.00	65,682.02	197,883.00	1,001.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	203,799.00	203,799.00	67,933.00	203,799.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,274.00	118,274.00	34,436.04	118,645.00	(371.00)	-0.3%
Other Classified Salaries		2900	67,194.00	67,194.00	18,658.29	45,980.00	21,214.00	31.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>824,394.00</b>	<b>824,394.00</b>	<b>239,855.14</b>	<b>792,969.00</b>	<b>31,425.00</b>	<b>3.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	133,493.00	133,493.00	33,393.27	148,095.00	(14,602.00)	-10.9%
PERS		3201-3202	95,198.00	95,198.00	24,795.81	92,848.00	2,350.00	2.5%
OASDI/Medicare/Alternative		3301-3302	86,632.00	86,632.00	24,894.37	87,863.00	(1,231.00)	-1.4%
Health and Welfare Benefits		3401-3402	326,607.00	326,607.00	88,371.61	341,230.00	(14,623.00)	-4.5%
Unemployment Insurance		3501-3502	1,265.00	1,265.00	336.16	1,303.00	(38.00)	-3.0%
Workers' Compensation		3601-3602	57,051.00	57,051.00	15,629.62	60,509.00	(3,458.00)	-6.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,174.00	26,174.00	20,009.82	26,788.00	(614.00)	-2.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>726,420.00</b>	<b>726,420.00</b>	<b>207,430.66</b>	<b>758,636.00</b>	<b>(32,216.00)</b>	<b>-4.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	13,238.00	13,238.00	9,222.04	13,852.00	(614.00)	-4.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	112,193.00	112,193.00	36,178.89	254,325.00	(142,132.00)	-126.7%
Noncapitalized Equipment		4400	38,504.00	38,504.00	30,734.25	57,504.00	(19,000.00)	-49.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>163,935.00</b>	<b>163,935.00</b>	<b>76,135.18</b>	<b>325,681.00</b>	<b>(161,746.00)</b>	<b>-98.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	33,103.00	33,103.00	0.00	21,103.00	12,000.00	36.3%
Travel and Conferences		5200	18,813.00	18,813.00	3,191.86	43,666.00	(24,853.00)	-132.1%
Dues and Memberships		5300	11,102.00	11,102.00	15,598.69	23,427.00	(12,325.00)	-111.0%
Insurance		5400-5450	42,902.00	42,902.00	40,381.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,000.00	122,000.00	28,096.19	122,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	94,415.00	94,415.00	15,886.63	101,896.00	(7,481.00)	-7.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,227,406.00	1,227,406.00	159,193.64	1,063,604.00	163,802.00	13.3%
Communications		5900	41,535.00	41,535.00	15,372.15	44,535.00	(3,000.00)	-7.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,591,276.00</b>	<b>1,591,276.00</b>	<b>277,520.16</b>	<b>1,463,133.00</b>	<b>128,143.00</b>	<b>8.1%</b>

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	236,002.00	236,002.00	0.00	236,002.00	0.00	0.0%
Payments to JPAs		7143	30,276.00	30,276.00	15,716.00	30,276.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	450,000.00	450,000.00	194,719.00	450,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	2,216.40	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	16,516.00	16,516.00	17,182.47	16,516.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>735,678.00</b>	<b>735,678.00</b>	<b>229,833.87</b>	<b>735,678.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,668,575.00</b>	<b>5,668,575.00</b>	<b>1,460,613.93</b>	<b>5,896,127.00</b>	<b>(227,552.00)</b>	<b>-4.0%</b>

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
To: Cafeteria Fund		7616	42,833.00	42,833.00	0.00	70,992.00	(28,159.00)	-65.7%
Other Authorized Interfund Transfers Out		7619	190,767.00	190,767.00	0.00	190,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			283,600.00	283,600.00	0.00	311,759.00	(28,159.00)	-9.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(283,600.00)	(283,600.00)	0.00	(311,759.00)	28,159.00	9.9%

Sausalito Marin City Elementary  
Marin County

First Interim  
General Fund  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 011

Resource	Description	2013-14 Projected Year Totals
6300	Lottery: Instructional Materials	0.66
7090	Economic Impact Aid (EIA): State Compens	0.69
9010	Other Restricted Local	1.61
Total, Restricted Balance		2.96



2013-2014 FIRST INERIM  
GENERAL FUND  
AVERAGE DAILY ATTENDANCE

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	123.25	123.25	141.26	141.26	18.01	15%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL K-12 ADA	123.25	123.25	141.26	141.26	18.01	15%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	123.25	123.25	141.26	141.26	18.01	15%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
<b>BASIC AID OPEN ENROLLMENT</b>						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

2013-2014 FIRST INERIM  
GENERAL FUND  
CASH FLOW WORKSHEET



First Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

Marin City Elementary  
unit

Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
<b>TOTALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>BEGINNING CASH RECEIPTS</b>		1,505,531.00	1,330,506.00	1,132,486.00	727,662.00	531,727.00	(18,281.00)	2,186,730.05	1,762,477.49
OFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	134,929.00	134,929.00	141,796.00	134,929.00				59,327.00
Property Taxes	8020-8079				98,157.00		2,538,695.72	36,646.04	
Miscellaneous Funds	8080-8099			(258,932.00)	(115,081.00)	(115,081.00)	(115,081.00)	(115,081.00)	(195,855.00)
Federal Revenue	8100-8299			4,893.00			3,673.65	78,137.94	711.86
Other State Revenue	8300-8599			92,952.00	1,015.00	12,317.00		9,862.39	18,776.00
Other Local Revenue	8600-8799	7,058.00	69,422.00	46,729.00	13,676.00		107,813.14	108,300.94	375,073.86
Interfund Transfers In	8910-8929								
Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		141,987.00	204,351.00	27,438.00	132,896.00	(102,764.00)	2,535,301.71	117,866.31	258,033.72
<b>DISBURSEMENTS</b>									
Unallocated Salaries	1000-1999	33,880.00	63,871.00	173,826.00	158,263.00	150,933.00	159,036.00	167,734.37	174,186.55
Classified Salaries	2000-2999	39,116.00	53,544.00	79,126.00	68,069.00	67,180.00	68,224.00	67,050.21	66,560.58
Employee Benefits	3000-3999	48,055.00	40,286.00	62,937.00	58,152.00	66,539.00	62,917.00	64,164.33	63,939.27
Books and Supplies	4000-4999	1,226.00	30,945.00	36,060.00	7,904.00	35,342.00	5,005.00	26,877.00	6,628.00
Services	5000-5999	2,406.00	128,484.00	71,509.00	75,121.00	104,268.00	118,900.00	112,136.00	121,969.00
Capital Outlay	6000-6599								
Other Outgo	7000-7499		82,219.00	147,615.00		9,337.00		203,181.35	
Interfund Transfers Out	7600-7629								
Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		122,683.00	399,349.00	571,073.00	367,509.00	443,599.00	414,082.00	641,203.26	432,883.70
<b>BALANCE SHEET TRANSACTIONS</b>									
Assets									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299	127,731.00	140,523.00	133,745.00	18,987.00		87,889.00	120,745.71	
Due From Other Funds	9310								
Notes	9320								
Repaid Expenditures	9330								
Other Current Assets	9340								
<b>TOTAL ASSETS</b>		0.00	127,731.00	140,523.00	18,987.00	0.00	87,889.00	120,745.71	0.00
Liabilities									
Accounts Payable	9500-9599	322,060.00	143,545.00	(5,066.00)	(19,891.00)	3,645.00	4,097.66	1,661.32	
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
<b>TOTAL LIABILITIES</b>		0.00	143,545.00	(5,066.00)	(19,891.00)	3,645.00	4,097.66	1,661.32	0.00
Operating									
Expense Clearing									
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	(3,022.00)	138,811.00	39,878.00	(3,645.00)	83,791.34	119,084.39	0.00
<b>NET INCREASE/DECREASE</b>									
B - C + D		(175,025.00)	(198,020.00)	(404,824.00)	(195,935.00)	(550,008.00)	2,205,011.05	(404,252.55)	(174,849.98)
<b>ENDING CASH (A + E)</b>		1,330,506.00	1,132,486.00	727,662.00	531,727.00	(18,281.00)	2,186,730.05	1,762,477.49	1,607,627.51
<b>ENDING CASH, PLUS CASH CLOSURES AND ADJUSTMENTS</b>									

First Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

Marin City Elementary  
Unit

ACTUALS THROUGH THE MONTH OF (Enter Month Name)	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	November	1,607,627.51	1,131,157.83	2,443,433.70	1,924,890.59				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	59,327.00	59,327.00	59,327.00	59,327.00	83,774.00		926,992.00	926,992.00
Principal Apportionment	8020-8079								
Property Taxes	8030-8099	1,984,107.99	1,984,107.99	11,100.61	195,696.36	1,089.28		4,865,492.00	4,865,492.00
Miscellaneous Funds	8040-8099	(208,695.00)	(208,695.00)	(208,695.00)	(208,695.00)			(1,749,892.00)	(1,749,892.00)
Federal Revenue	8100-8299	81,928.82		51,719.36	108,904.63	8,373.53		318,540.99	318,541.00
Other State Revenue	8300-8599	10,821.00	18,488.61	10,841.00	29,953.00			205,026.00	205,026.00
Other Local Revenue	8600-8799	30,121.25	76,433.19	23,152.89	180,289.48	35,189.26		1,073,269.01	1,073,269.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(46,488.93)	1,929,661.79	(52,544.14)	365,473.47	128,426.07	0.00	5,639,428.00	5,639,428.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	175,684.00	189,907.90	175,047.00	193,986.37	13,874.51		1,820,030.00	1,820,030.00
Classified Salaries	2000-2999	67,169.45	66,746.62	66,681.51	80,501.63	3,000.00		792,969.00	792,969.00
Employee Benefits	3000-3999	63,718.30	64,070.22	63,693.75	85,587.83	16,576.30		758,636.00	758,636.00
Books and Supplies	4000-4999	17,659.00	4,002.00	21,899.00	39,855.00	92,279.00		325,681.00	325,681.00
Services	5000-5999	105,740.00	141,881.00	97,916.00	224,888.00	158,455.00		1,463,133.00	1,463,133.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499		170,778.18	40,761.71	245,941.28	39,025.83		735,678.00	735,678.00
Interfund Transfers Out	7600-7629				108,577.65			311,759.00	311,759.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		428,970.75	617,365.92	485,998.97	979,137.76	323,010.64	0.00	6,207,886.00	6,207,886.00
BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							508,875.00	508,875.00
Due From Other Funds	9310							120,745.71	120,745.71
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	629,620.71	629,620.71
Liabilities									
Accounts Payable	9500-9599							450,051.98	450,051.98
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Deferred Revenues	9650							0.00	0.00
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	450,051.98	450,051.98
Nonoperating									
Suspense Cleaning	9910							0.00	0.00
TOTAL BALANCE SHEET		0.00	0.00	0.00	0.00	0.00	0.00	179,568.73	179,568.73
TRANSACTIONS									
E. NET INCREASE/DECREASE									
(B - C + D)		(476,458.68)	1,312,275.87	(518,543.11)	(613,664.29)	(194,584.57)	0.00	(388,889.27)	(388,889.27)
F. ENDING CASH (A + E)		1,131,157.83	2,443,433.70	1,924,890.59	1,311,226.30				
G. ENDING CASH, PLUS CASH									
ACCUMULATED AND ADJUSTMENTS								1,116,641.73	1,116,641.73

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First Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

ausailio Marin City Elementary  
Iarm County

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
3. RECEIPTS	Object	Beginning Balances (Ref. Only)							
	November	1,311,226.30	1,267,132.30	1,002,228.30	548,854.73	366,030.37	(127,185.99)	2,020,463.05	1,583,335.38
LCFF/Revenue Limit Sources	Principal Apportionment	134,829.00	134,929.00	141,796.00	134,929.00			26,646.00	59,327.00
	Property Taxes			(258,932.00)	98,157.00		2,568,862.00	(115,081.00)	(185,855.00)
	Miscellaneous Funds			4,693.00	(115,081.00)	(115,081.00)	3,873.85	78,137.94	711.86
	Federal Revenue			82,950.00	1,015.00	12,317.00		9,862.39	18,776.00
	Other State Revenue			46,729.00	13,678.00		102,813.00	108,300.94	190,073.00
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	TOTAL RECEIPTS	141,887.00	204,351.00	17,435.00	132,696.00	(102,764.00)	2,560,467.85	107,866.27	73,032.86
C. DISBURSEMENTS	Certificated Salaries	37,980.00	67,871.00	126,174.57	125,949.38	123,816.36	122,505.15	126,785.62	129,414.53
	Classified Salaries	39,116.00	42,804.00	66,388.00	57,329.00	56,440.00	57,484.00	56,310.21	55,820.58
	Employee Benefits	42,055.00	31,351.00	54,002.00	49,217.00	57,604.00	53,982.00	55,229.33	55,004.27
	Books and Supplies			16,870.00	15,000.00	21,500.00	2,680.00	24,980.00	15,000.00
	Services	3,632.00	133,539.00	90,699.00	68,025.00	118,110.00	42,315.00	76,846.09	105,139.03
	Capital Outlay								
	Other Outgo		82,219.00	58,122.00		9,337.00	150,000.00	203,181.35	
	Interfund Transfers Out								
	All Other Financing Uses								
	TOTAL DISBURSEMENTS	122,783.00	383,874.00	414,253.57	315,520.56	386,807.36	428,976.15	543,332.60	360,378.41
D. BALANCE SHEET TRANSACTIONS									
Assets	Cash Not in Treasury		42,371.00	4,038.00					
	Accounts Receivable						20,255.00		
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	SUBTOTAL ASSETS	0.00	61,762.00	4,038.00	0.00	0.00	20,255.00	0.00	0.00
	Liabilities								
	Accounts Payable		127,952.00	60,594.00		3,645.00	4,097.66	1,661.34	
	Due To Other Funds								
Nonoperating	Current Loans								
	Deferred Revenues								
	SUBTOTAL LIABILITIES	0.00	127,952.00	60,594.00	0.00	3,645.00	4,097.66	1,661.34	0.00
	Suspense Clearing								
	TOTAL BALANCE SHEET	0.00	127,952.00	60,594.00	0.00	3,645.00	4,097.66	1,661.34	0.00
	TRANSACTIONS								
	(B - C + D)								
	E. NET INCREASE/DECREASE								
	(B - C + D)								
	F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS									

First Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Yausalito Marin City Elementary  
Marin County

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
1. BEGINNING CASH (Enter Month Name)		1,295,989.83	2,732,136.71	2,202,118.12	1,843,491.89				
3. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	59,327.00	59,327.00	59,327.00	59,327.00	83,774.00		928,992.00	928,992.00
Property Taxes	8020-8079	2,014,274.00	11,100.00	185,695.00		11,092.00		4,925,826.00	4,925,826.00
Miscellaneous Funds	8080-8099	(242,378.00)	(242,378.00)	(242,378.00)	(242,378.00)	(97,884.00)		(1,982,507.00)	(1,982,507.00)
Federal Revenue	8100-8298	61,926.82		30,719.56	102,060.16	20,999.80		303,323.99	303,323.00
Other State Revenue	8300-8599	10,821.00	10,202.81	10,841.00	29,953.00			186,738.00	186,738.00
Other Local Revenue	8600-8799	43,121.45	76,433.19	23,182.89	142,094.74	86,999.80		909,884.01	909,884.00
Interfund Transfers In	8810-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,947,082.27	(83,315.20)	77,367.45	91,036.90	104,981.60	0.00	5,270,256.00	5,270,256.00
5. DISBURSEMENTS									
Certificated Salaries	1000-1999	126,492.48	129,333.69	126,033.84	139,870.87	26,439.53		1,408,467.00	1,408,467.00
Classified Salaries	2000-2999	56,429.45	56,006.22	56,941.51	69,761.63	10,731.40		682,560.00	682,560.00
Employee Benefits	3000-3999	63,718.30	55,135.20	54,759.75	65,587.28	15,064.87		652,710.00	652,710.00
Books and Supplies	4000-4999	5,499.00	31,000.00		19,870.00	49,434.00		253,573.00	253,573.00
Services	5000-5999	108,806.18	173,228.28	173,418.58	210,704.00	32,566.86		1,337,031.00	1,337,031.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499	150,000.00			150,000.00			599,678.00	599,678.00
Interfund Transfers Out	7500-7629				102,818.65			308,000.00	308,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		510,945.39	444,703.39	435,993.68	788,412.43	134,238.69	0.00	5,240,019.00	5,240,019.00
7. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							128,426.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	128,426.00	
Liabilities									
Accounts Payable	9500-9599							323,010.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	323,010.00	
Nonoperating									
Suspense Clearing	9810							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	(194,584.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,436,146.89	(630,018.59)	(358,626.23)	(667,355.53)	(29,257.09)	0.00	(184,347.00)	30,237.00
F. ENDING CASH (A + E)		2,732,136.71	2,202,118.12	1,843,491.89	1,176,136.36				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,146,879.30	

2013-2014 FIRST INERIM  
GENERAL FUND  
MULTI YEAR PROJECTIONS IN SACS  
FORMAT

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,022,170.00	-4.28%	3,849,888.00	-5.00%	3,657,510.00
2. Federal Revenues	8100-8299	14,187.00	0.00%	14,187.00	0.00%	14,187.00
3. Other State Revenues	8300-8599	16,816.00	-8.92%	15,316.00	-8.92%	13,950.00
4. Other Local Revenues	8600-8799	316,979.00	8.93%	345,282.00	5.70%	364,979.00
5. Other Financing Sources	8900-8929	0.00	0.00%	0.00	0.00%	0.00
a. Transfers In	8930-8979	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8980-8999	(1,120,613.00)	8.00%	(1,210,262.00)	8.00%	(1,307,083.00)
c. Contributions						
6. Total (Sum lines A1 thru A5c)		3,249,539.00	-7.24%	3,014,411.00	-8.99%	2,743,543.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				1,254,878.00		967,448.00
a. Base Salaries				25,536.00		19,349.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(312,966.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,254,878.00	-22.91%	967,448.00	2.00%	986,797.00
2. Classified Salaries				463,082.00		378,735.00
a. Base Salaries				17,829.00		11,562.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment				(102,176.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	463,082.00	-18.21%	378,735.00	3.00%	390,097.00
3. Employee Benefits	3000-3999	510,237.00	-16.50%	426,062.00	5.00%	447,365.00
4. Books and Supplies	4000-4999	146,055.00	-18.23%	119,436.00	0.00%	119,436.00
5. Services and Other Operating Expenditures	5000-5999	514,582.00	-7.77%	474,582.00	-6.32%	444,582.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	469,400.00	-28.97%	333,400.00	-94.18%	19,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,492.00)	0.00%	(21,492.00)	0.00%	(21,492.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	311,759.00	-1.85%	306,000.00	16.34%	356,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,648,501.00	-18.21%	2,984,171.00	-8.11%	2,742,185.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(398,962.00)		30,240.00		1,358.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,514,865.81		1,115,903.81		1,146,143.81
2. Ending Fund Balance (Sum lines C and D1)		1,115,903.81		1,146,143.81		1,147,501.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		262,001.00		498,169.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,115,903.81		884,142.81		649,332.81
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,115,903.81		1,146,143.81		1,147,501.81



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,115,903.81		884,142.81		649,332.81
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>1,115,903.81</b>		<b>884,142.81</b>		<b>649,332.81</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2014-15 Reductions in the Art Program: .8FTE Art Teacher, misc. expenses						
2014-15 Reductions in the District Wide Program: 1.8 FTE Teacher, 2 Certificated Administration, 1.375 FTE Custodial, reduction in classified extra duty pay, reductions in Professional Development, elimination of one-time carryover expenditures (4xxx) and reduction in supplies expenses (4xxx).						
2015-16 Reduction in Professional Consultants (5xxx)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	20,422.00	0.00%	20,422.00	0.00%	20,422.00
2. Federal Revenues	8100-8299	304,354.00	-5.00%	289,136.00	-5.00%	274,679.00
3. Other State Revenues	8300-8599	188,210.00	-8.92%	171,422.00	-8.92%	156,131.00
4. Other Local Revenues	8600-8799	756,290.00	-25.35%	564,602.00	-60.53%	222,856.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,120,613.00	8.00%	1,210,262.00	8.00%	1,307,083.00
6. Total (Sum lines A1 thru A5c)		2,389,889.00	-5.61%	2,255,844.00	-12.18%	1,981,171.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				565,152.00		441,019.00
a. Base Salaries				8,247.00		6,615.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(132,380.00)		(132,268.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	565,152.00	-21.96%	441,019.00	-28.49%	315,366.00
2. Classified Salaries				329,887.00		303,825.00
a. Base Salaries				5,146.00		4,557.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(31,208.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	329,887.00	-7.90%	303,825.00	1.50%	308,382.00
3. Employee Benefits	3000-3999	248,399.00	-8.76%	226,648.96	-8.27%	207,898.00
4. Books and Supplies	4000-4999	179,626.00	-25.32%	134,137.00	0.00%	134,137.00
5. Services and Other Operating Expenditures	5000-5999	948,551.00	-9.08%	862,447.00	-15.63%	727,618.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	266,278.00	0.00%	266,278.00	0.00%	266,278.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	21,492.00	0.00%	21,492.00	0.00%	21,492.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,559,385.00	-11.86%	2,255,846.96	-12.18%	1,981,171.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(169,496.00)		(2.96)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		169,498.96		2.96		0.00
2. Ending Fund Balance (Sum lines C and D1)		2.96		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2.96		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2.96		0.00		0.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2014-15 Reductions in the Art Program: .2 FTE Art Teacher, .4 FTE Music Instructor, Art Professional Development, art/music supplies/misc. expenses						
Reductions in the Pre K to 3 Program: Teacher Extra Duty, Summer Bridge, Consultants						
2014-15 Reductions in the TSG: .2 FTE Teacher, elimination of specialist and elimination of teacher extra duty						
2015-16 Reductions in the TSG: .2 FTE Teacher, 1 FTE Certificated Administration and elimination of all remaining supplies/professional consultants funds (4xxx-5xxx)						

2014-15

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	4,042,592.00	-4.26%	3,870,310.00	-4.97%	3,677,932.00
2. Federal Revenues	8100-8299	318,541.00	-4.78%	303,323.00	-4.77%	288,866.00
3. Other State Revenues	8300-8599	205,026.00	-8.92%	186,738.00	-8.92%	170,081.00
4. Other Local Revenues	8600-8799	1,073,269.00	-15.22%	909,884.00	-35.39%	587,835.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,639,428.00	-6.55%	5,270,255.00	-10.35%	4,724,714.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,820,030.00		1,408,467.00
b. Step & Column Adjustment				33,783.00		25,964.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(445,346.00)		(132,268.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,820,030.00	-22.61%	1,408,467.00	-7.55%	1,302,163.00
2. Classified Salaries						
a. Base Salaries				792,969.00		682,560.00
b. Step & Column Adjustment				22,975.00		15,919.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(133,384.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	792,969.00	-13.92%	682,560.00	2.33%	698,479.00
3. Employee Benefits	3000-3999	758,636.00	-13.96%	652,710.96	0.39%	655,263.00
4. Books and Supplies	4000-4999	325,681.00	-22.14%	253,573.00	0.00%	253,573.00
5. Services and Other Operating Expenditures	5000-5999	1,463,133.00	-8.62%	1,337,029.00	-12.33%	1,172,260.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	735,678.00	-18.49%	599,678.00	-52.36%	285,678.00
8. Other Outgo - Transfers of Indirect Costs	7500-7599	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	311,759.00	-1.85%	306,000.00	16.34%	356,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,207,886.00	-15.59%	5,240,017.96	-9.86%	4,723,356.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(568,458.00)		30,237.04		1,358.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,684,364.77		1,115,906.77		1,146,143.81
2. Ending Fund Balance (Sum lines C and D1)		1,115,906.77		1,146,143.81		1,147,501.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2.96		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		262,001.00		498,169.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,115,903.81		884,142.81		649,332.81
f. Total Components of Ending Fund Balance		1,115,906.77		1,146,143.81		1,147,501.81
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	1,115,903.81		884,142.81		649,332.81
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,115,903.81		884,142.81		649,332.81
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.98%		16.87%		13.75%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		141.26		141.26		141.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,207,886.00		5,240,017.96		4,723,356.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,207,886.00		5,240,017.96		4,723,356.00
d. Reserve Standard Percentage Level (Refer to Form 01CS1, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		310,394.30		262,000.90		236,167.80
f. Reserve Standard - By Amount (Refer to Form 01CS1, Criterion 10 for calculation details)		63,000.00		63,000.00		63,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		310,394.30		262,000.90		236,167.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2013-2014 FIRST INERIM

GENERAL FUND

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	78,000.00	78,000.00	0.00	78,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,000.00	4,000.00	(0.01)	4,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	10.58	0.00	0.00	0.0%
5) TOTAL REVENUES			82,000.00	82,000.00	10.57	82,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,326.00	16,326.00	6,549.96	45,400.00	(29,074.00)	-178.1%
3) Employee Benefits		3000-3999	3,507.00	3,507.00	3,289.88	17,389.00	(13,882.00)	-395.8%
4) Books and Supplies		4000-4999	0.00	0.00	1,665.00	5,100.00	(5,100.00)	New
5) Services and Other Operating Expenditures		5000-5999	105,000.00	105,000.00	8,837.99	93,900.00	11,100.00	10.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			124,833.00	124,833.00	20,342.83	161,789.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(42,833.00)	(42,833.00)	(20,342.10)	(79,789.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	42,833.00	42,833.00	0.00	70,992.00	28,159.00	65.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			42,833.00	42,833.00	0.00	70,992.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(20,332.18)	(6,797.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,797.64	8,797.64		8,797.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,797.64	8,797.64		8,797.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,797.64	8,797.64		8,797.64		
2) Ending Balance, June 30 (E + F1e)			8,797.64	8,797.64		0.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,797.64	8,797.64		0.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



2013-14 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	78,000.00	78,000.00	0.00	78,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>78,000.00</b>	<b>78,000.00</b>	<b>0.00</b>	<b>78,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	4,000.00	4,000.00	(0.01)	4,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>4,000.00</b>	<b>4,000.00</b>	<b>(0.01)</b>	<b>4,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	10.68	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>10.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>82,000.00</b>	<b>82,000.00</b>	<b>10.67</b>	<b>82,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	16,326.00	16,326.00	6,549.96	45,400.00	(29,074.00)	-178.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			16,326.00	16,326.00	6,549.96	45,400.00	(29,074.00)	-178.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,868.00	1,868.00	749.45	5,195.00	(3,327.00)	-178.1%
OASDI/Medicare/Alternative		3301-3302	1,250.00	1,250.00	501.06	3,474.00	(2,224.00)	-177.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	1,883.94	7,643.00	(7,643.00)	New
Unemployment Insurance		3501-3502	9.00	9.00	3.29	22.00	(13.00)	-144.4%
Workers' Compensation		3601-3602	380.00	380.00	152.14	1,055.00	(675.00)	-177.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,507.00	3,507.00	3,289.88	17,389.00	(13,882.00)	-395.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,665.00	5,100.00	(5,100.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	1,665.00	5,100.00	(5,100.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		6400-6450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,000.00	105,000.00	8,637.99	93,900.00	11,100.00	10.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>105,000.00</b>	<b>105,000.00</b>	<b>8,637.99</b>	<b>93,900.00</b>	<b>11,100.00</b>	<b>10.6%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>124,833.00</b>	<b>124,833.00</b>	<b>20,342.83</b>	<b>161,789.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	42,833.00	42,833.00	0.00	70,992.00	28,159.00	65.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,833.00	42,833.00	0.00	70,992.00	28,159.00	65.7%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			42,833.00	42,833.00	0.00	70,992.00		

Sausalito Marin City Elementary  
Marin County

First Interim  
Cafeteria Special Revenue Fund  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 13I

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.64
Total, Restricted Balance		<u>0.64</u>

2013-14 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources								
		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue								
		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue								
		8600-8799	0.00	0.00	28.46	0.00	0.00	0.0%
4) Other Local Revenue								
			0.00	0.00	28.46	0.00		
5) TOTAL REVENUES								
<b>B. EXPENDITURES</b>								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries								
		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries								
		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits								
		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies								
		5000-5999	40,000.00	40,000.00	1,862.50	40,000.00	0.00	0.0%
5) Services and Other Operating Expenditures								
		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
6) Capital Outlay								
		7100-7299			0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs								
			50,000.00	50,000.00	1,862.50	50,000.00		
9) TOTAL EXPENDITURES								
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(50,000.00)	(50,000.00)	(1,864.04)	(50,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
1) Interfund Transfers								
a) Transfers In								
		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
					0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses								
		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
			50,000.00	50,000.00	0.00	50,000.00		
4) TOTAL OTHER FINANCING SOURCES/USES								



2013-14 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,854.64)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	271,314.42	271,314.42		271,314.42	0.00	0.0%
a) As of July 1 - Unaudited								
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,314.42	271,314.42		271,314.42		
d) Other Restatements								
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00		0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			271,314.42	271,314.42		271,314.42		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash								
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	271,314.42	271,314.42		271,314.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
LCFF/Revenue Limit Transfers					0.00	0.00	0.00	0.0%
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF/REVENUE LIMIT SOURCES</b>								
<b>OTHER STATE REVENUE</b>					0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>								
<b>OTHER LOCAL REVENUE</b>					0.00	0.00	0.00	0.0%
Sales		8531	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	0.00	0.00	28.46	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8799	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others			0.00	0.00	28.46	0.00		
<b>TOTAL OTHER LOCAL REVENUE</b>			0.00	0.00	28.46	0.00		
<b>TOTAL REVENUES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,882.50	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			40,000.00	40,000.00	1,882.50	40,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			50,000.00	50,000.00	1,882.50	50,000.00		

2013-14 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8250	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			50,000.00	50,000.00	0.00	50,000.00		

Sausalito Marin City Elementary  
Marin County

First Interim  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 14f

		2013/14
Resource	Description	Projected Year Totals

2013-14 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 171

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	43.47	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	43.47	0.00		
<b>B. EXPENDITURES</b>								
1) Certificate Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	43.47	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



2013-14 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	43.47	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	172,310.50	172,310.50		172,310.50	0.00	0.0%
a) As of July 1 - Unaudited						0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		172,310.50		
c) As of July 1 - Audited (F1a + F1b)			172,310.50	172,310.50		0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00		172,310.50		
e) Adjusted Beginning Balance (F1c + F1d)			172,310.50	172,310.50		172,310.50		
2) Ending Balance, June 30 (E + F1e)			172,310.50	172,310.50				
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash						0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed						0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9750	0.00	0.00		0.00		
d) Assigned						172,310.50		
Other Assignments		9780	172,310.50	172,310.50				
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim  
Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	0.00	0.00	43.47	0.00	0.00	0.0%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	43.47	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	43.47	0.00		
<b>TOTAL REVENUES</b>								
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00		
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00		
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00		
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00		
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

		2013/14
Resource	Description	Projected Year Totals
Total, Restricted Balance		0.00

2013-14 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

21 85474 0000000  
Form 211

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		6980-6999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2013-14 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col: B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	245.83	245.83		245.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245.83	245.83		245.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.83	245.83		245.83		
2) Ending Balance, June 30 (E + F1e)			245.83	245.83		245.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	245.83	245.83		245.83		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	0.00	0.00	0.0%



2013-14 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

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

2013-14 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

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

2013-14 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + b + c - d + e)			0.00	0.00	0.00	0.00		

Sausalito Marin City Elementary  
Marin County

First Interim  
Building Fund  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 211

		2013/14
Resource	Description	Projected Year Totals
Total, Restricted Balance		0.00

2013-14 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Sausalito Marin City Elementary  
Marin County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
1) LCFF/Revenue Limit Sources								
		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue								
		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue								
		8600-8799	0.00	0.00	0.15	0.00	0.00	0.0%
4) Other Local Revenue								
			0.00	0.00	0.15	0.00		
<b>5) TOTAL REVENUES</b>								
<b>B. EXPENDITURES</b>								
		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
1) Certificated Salaries								
		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries								
		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits								
		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies								
		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures								
		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay								
		7100-7299	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
		7300-7399	0.00	0.00	0.00	0.00		
8) Other Outgo - Transfers of Indirect Costs								
			0.00	0.00	0.00	0.00		
<b>9) TOTAL EXPENDITURES</b>								
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.15	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.00	0.00		
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>								

2013-14 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.15	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		9791	590.06	590.06		590.06	0.00	0.0%
a) As of July 1 - Unaudited		9793	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments			590.06	590.06		590.06		
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00		0.00	0.00	0.0%
d) Other Restatements			590.06	590.06		590.06		
e) Adjusted Beginning Balance (F1c + F1d)			590.06	590.06		590.06		
2) Ending Balance, June 30 (E + F1e)								
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	590.06	590.06		590.06		
b) Legally Restricted Balance								
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
Other Assignments								
e) Unassigned/Unappropriated		9789	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.15	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.50	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			0.00	0.00	0.15	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.15	0.00		

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

2013-14 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

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

2013-14 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 351

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds		8919	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>								
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>								
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8963	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>								
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL USES</b>								
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>								
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Sausalito Marin City Elementary  
Marin County

First Interim  
County School Facilities Fund  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 35I

Resource	Description	2013/14 Projected Year Totals
7710	State School Facilities Projects	590.06
Total, Restricted Balance		<u>590.06</u>

2013-14 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	475,200.00	475,200.00	72,116.00	475,200.00	0.00	0.0%
5) TOTAL REVENUES			475,200.00	475,200.00	72,116.00	475,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,800.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	129,200.00	129,200.00	1,655,151.82	129,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	536,767.00	536,767.00	79,462.34	536,767.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			665,967.00	665,967.00	1,936,414.16	665,967.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(190,767.00)	(190,767.00)	(1,864,298.16)	(190,767.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8900-8929	190,767.00	190,767.00	0.00	190,767.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses								
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			190,767.00	190,767.00	0.00	190,767.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,864,295.16)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	184,670.73	184,670.73		184,670.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,670.73	184,670.73		184,670.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,670.73	184,670.73		184,670.73		
2) Ending Balance, June 30 (E + F1e)			184,670.73	184,670.73		184,670.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	184,670.73	184,670.73		184,670.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	475,000.00	475,000.00	72,734.91	475,000.00	0.00	0.0%
Interest		8660	200.00	200.00	(518.91)	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			475,200.00	475,200.00	72,116.00	475,200.00	0.00	0.0%
<b>TOTAL REVENUES</b>			475,200.00	475,200.00	72,116.00	475,200.00		

2013-14 First Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 401

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>								
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>								
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>								
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,800.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	129,200.00	129,200.00	1,855,151.82	129,200.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			129,200.00	129,200.00	1,855,151.82	129,200.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	20,500.00	20,500.00	79,462.34	20,500.00	0.00	0.0%
Other Debt Service - Principal		7439	516,267.00	516,267.00	0.00	516,267.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			536,767.00	536,767.00	79,462.34	536,767.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			665,967.00	665,967.00	1,935,414.16	665,967.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8812	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	190,767.00	190,767.00	0.00	190,767.00	0.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>			190,767.00	190,767.00	0.00	190,767.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8853	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8860	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			190,767.00	190,767.00	0.00	190,767.00		

Sausalito Marin City Elementary  
Marin County

First Interim  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 40i

Resource	Description	2013/14
		Projected Year Totals
Total, Restricted Balance		0.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		6010-6099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8630-8679	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2013-14 First Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56.74	56.74		56.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56.74	56.74		56.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56.74	56.74		56.74		
2) Ending Balance, June 30 (E + F1e)			56.74	56.74		56.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	56.74	56.74		56.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		6290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		6576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		6576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		6590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Land Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	0.00		

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

2013-14 First Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7425	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00		
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

2013-14 First Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES								
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		



Sausalito Marin City Elementary  
Marin County

First Interim  
Capital Project Fund for Blended Component Units  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 491

		2013/14
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2013-14 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	571,829.82	571,829.82		571,829.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			571,829.82	571,829.82		571,829.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			571,829.82	571,829.82		571,829.82		
2) Ending Balance, June 30 (E + F1e)			571,829.82	571,829.82		571,829.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	571,829.82	571,829.82		571,829.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.00	0.00		

2013-14 First Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		6919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		6979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7696	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Sausalito Marin City Elementary  
Marin County

First Interim  
Bond Interest and Redemption Fund  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 511

		2013/14
Resource	Description	Projected Year Totals



2013-14 First Interim  
Debt Service Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LOFF/Revenue Limit Sources		8070-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

2013-14 First Interim  
Debt Service Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8250	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8599	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.00	0.00		

2013-14 First Interim  
Debt Service Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8619	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8966	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Sausalito Marin City Elementary  
Marin County

First Interim  
Debt Service Fund for Blended Component Units  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 521

		2013/14
Resource	Description	Projected Year Totals

2013-14 First Interim  
Debt Service Fund  
Revenues, Expenditures, and Changes in Fund Balance

21 65474 0000000  
Form 561

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		5930-5979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



2013-14 First Interim  
Debt Service Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	600,418.27	600,418.27		600,418.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			600,418.27	600,418.27		600,418.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			600,418.27	600,418.27		600,418.27		
2) Ending Balance, June 30 (E + F1e)			600,418.27	600,418.27		600,418.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	600,418.27	600,418.27		600,418.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim  
Debt Service Fund  
Revenues, Expenditures, and Changes in Fund Balance

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

Sausalito Marin City Elementary  
Marin County

First Interim  
Debt Service Fund  
Exhibit: Restricted Balance Detail

21 65474 0000000  
Form 56I

		2013/14
Resource	Description	Projected Year Totals

2013-2014 FIRST INERIM  
GENERAL FUND  
TECHNICAL REVIEWS FOR ALL FORM 01

SACS2013ALL Financial Reporting Software - 2013.2.1  
12/4/2013 12:47:05 PM

21-65474-0000000

First Interim  
2013-14 Original Budget  
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1  
12/4/2013 12:53:42 PM

21-65474-00000000

First Interim  
2013-14 Board Approved Operating Budget  
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.



SACS2013ALL Financial Reporting Software - 2013.2.1  
12/4/2013 12:46:32 PM

21-65474-0000000

First Interim  
2013-14 Projected Totals  
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1  
12/4/2013 12:46:52 PM

21-65474-0000000

First Interim  
2013-14 Actuals to Date  
Technical Review Checks

Sausalito Marin City Elementary

Marin County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

**Sausalito Marin City School District**

**Payment of Warrants**

12/11, 2013

Attached warrants include:

Batch 24 Fund 01 in the amount of \$49,312.40

Batch 24 Fund 13 in the amount of \$720.10

Batch 24 Fund 40 in the amount of \$55,766.46

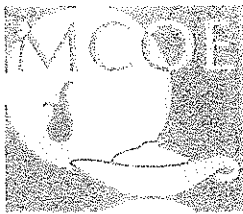
Batch 25 Fund 01 in the amount of \$41,059.28

Batch 25 Fund 14 in the amount of \$1,403.75

Batch 25 Fund 40 in the amount of \$8,646.45

Prepared by Vida Moattar

Sausalito Marin City School District Business Office



# MARIN COUNTY OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925  
SAN RAFAEL, CA 94913-4925  
marincoe@marin.k12.ca.us

MARY JANE BURKE  
MARIN COUNTY  
SUPERINTENDENT OF SCHOOLS

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

## VENDOR PAYMENT CERTIFICATION

Date 11/20/13

District Name SAUSALITO MARIN CITY District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 105,798.96.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>24</u>	<u>49,312.40</u>
<u>13</u>	<u>24</u>	<u>720.10</u>
<u>40</u>	<u>24</u>	<u>55,766.46</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
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<u> </u>	<u> </u>	<u> </u>

Authorized Signature

*Paula Bigney*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0024 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20038354	002896/	ARMOR LOCKSMITH				
	PV-140215	01-8150-0-4300.00-0000-8100-735-000-000	44050		125.00	
		WARRANT TOTAL			\$125.00	
20038355	070329/	AT&T CALNET 2				
	PO-140001	1. 01-0000-0-5970.00-0000-2700-700-000-000	11/13		519.29	
		WARRANT TOTAL			\$519.29	
20038356	070308/	CDW-G				
	PO-140085	1. 01-9479-0-4300.00-1110-1010-000-000-111	GX44416		700.44	
		WARRANT TOTAL			\$700.44	
20038357	070784/	PALOMA COLLIER				
	PO-140065	1. 01-9471-0-5800.00-1110-1010-700-000-000	11/13		1,568.18	
	PV-140213	01-9471-0-4300.00-1110-1010-700-000-000	Garden Supplies		35.64	
		WARRANT TOTAL			\$1,603.82	
20038358	002898/	EAGLE SOFTWARE				
	PO-140056	1. 01-0000-0-5840.00-0000-7205-000-000-000	M&S 3287		2,600.00	
		WARRANT TOTAL			\$2,600.00	
20038359	001807/	EMPLOYMENT DEVELOPMENT DEPT.				
	PV-140219	01-0000-0-9515.00-0000-0000-000-000-000	942-4117-1 SEF Local Q3		592.35	
		WARRANT TOTAL			\$592.35	
20038360	002601/	FIRST STUDENT INC.				
	PV-140224	01-9473-0-4300.00-1110-1010-000-000-111	10884305		400.00	
		WARRANT TOTAL			\$400.00	
20038361	002270/	FISHMAN SUPPLY CO.				
	PO-140035	1. 01-0000-0-4300.00-0000-8211-735-000-000	929726.2		405.25	
		WARRANT TOTAL			\$405.25	
20038362	000039/	KAISER FOUNDATION				
	PV-140217	01-0000-0-9520.00-0000-0000-000-000-000	16734-0001		4,851.15	
		01-0000-0-9520.00-0000-0000-000-000-000	16734-0002		961.65	

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0024 GENERAL FUND

FUND : 01 GENERAL FUND

INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
			01-0000-0-9520.00-0000-0000-000-000-000	578-0002		14,863.33
			WARRANT TOTAL			\$20,676.13
20038363	002345/	KONE INC.				
		PO-140012	1. 01-8150-0-5600.00-0000-8110-735-000-000	221314493		118.98
			WARRANT TOTAL			\$118.98
20038364	000045/	MARIN COUNTY OFFICE OF EDUC				
		PO-140092	1. 01-9479-0-4300.00-1110-1010-101-000-000	140421		300.00
			WARRANT TOTAL			\$300.00
20038365	001019/	MARIN PUPIL TRANS. AGENCY				
		PV-140216	01-9002-0-7143.00-5001-9200-700-000-000	14-41		9,337.00
			WARRANT TOTAL			\$9,337.00
20038366	070447/	MAXIM HEALTHCARE SERVICES				
		PO-140026	1. 01-6500-0-5835.00-5770-1182-700-000-000	2000720084		1,987.78
			WARRANT TOTAL			\$1,987.78
20038367	002475/	SCHOOL WISE PRESS				
		PO-140111	1. 01-0000-0-5840.00-0000-7180-725-000-000	55517		2,272.50
			WARRANT TOTAL			\$2,272.50
20038368	001953/	SPECTRUM CENTER				
		PO-140062	1. 01-6500-0-5833.00-5750-1185-700-000-000	105119		7,375.00
			WARRANT TOTAL			\$7,375.00
20038369	070719/	KAYLA ZEISLER				
		PV-140218	01-9472-0-4300.00-1110-1010-100-000-000	Family Night Food Purchase		298.86
			WARRANT TOTAL			\$298.86
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 16	TOTAL AMOUNT OF WARRANTS:		\$49,312.40*



DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0024 GENERAL FUND

FUND : 13 CAFETERIA FUND

INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20038370	070811/	BARON BAKING LLC				
		PV-140221	13-5310-0-5840.00-0000-3700-100-000-000	24-0109		17.85
			13-5310-0-5840.00-0000-3700-101-000-000	24-0109		17.85
			WARRANT TOTAL			\$35.70
20038371	000105/	CLOVER-STORNETTA FARMS				
		PV-140223	13-5310-0-5840.00-0000-3700-100-000-000	7524572		54.45
			13-5310-0-5840.00-0000-3700-101-000-000	7524572		54.45
			WARRANT TOTAL			\$108.90
20038372	070794/	NANA MAE'S ORGANIC				
		PV-140220	13-5310-0-5840.00-0000-3700-100-000-000	584372		50.00
			13-5310-0-5840.00-0000-3700-101-000-000	584372		50.00
			WARRANT TOTAL			\$100.00
20038373	070799/	VERITABLE VEGETABLE INC.				
		PV-140222	13-5310-0-5840.00-0000-3700-100-000-000	868726		237.75
			13-5310-0-5840.00-0000-3700-101-000-000	868726		237.75
			WARRANT TOTAL			\$475.50
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 4	TOTAL AMOUNT OF WARRANTS:		\$720.10*

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0024 GENERAL FUND

FUND : 40 SPECIAL RESERVE-CAP OUTLAY #1

INT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20038374	002616/	US BANK												
		PV-140214											QZAB Payment	55,766.46
													WARRANT TOTAL	\$55,766.46
*** FUND	TOTALS ***					TOTAL NUMBER OF WARRANTS:	1						TOTAL AMOUNT OF WARRANTS:	\$55,766.46*
*** BATCH	TOTALS ***					TOTAL NUMBER OF WARRANTS:	21						TOTAL AMOUNT OF WARRANTS:	\$105,798.96*
*** DISTRICT	TOTALS ***					TOTAL NUMBER OF WARRANTS:	21						TOTAL AMOUNT OF WARRANTS:	\$105,798.96*

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DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0025 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20039620	000192/	AT&T				
		PO-140002	1. 01-0000-0-5970.00-0000-2700-000-000-000		234 343 6954 760 3	1,034.06
			WARRANT TOTAL			\$1,034.06
20039621	070513/	BOYS AND GIRLS CLUB				
		PO-140028	1. 01-6010-0-5840.00-1110-1010-101-000-000		SMCSD 12-2013	13,905.00
			WARRANT TOTAL			\$13,905.00
20039622	002629/	C.A.S.H				
		PO-140081	1. 01-0000-0-5210.00-0000-8110-735-000-000		9/10 WK-16	293.00
			WARRANT TOTAL			\$293.00
20039623	070308/	CDW-G				
		PO-140085	1. 01-9479-0-4300.00-1110-1010-000-000-111		HC64133	120.78
			WARRANT TOTAL			\$120.78
20039624	070761/	CON E SOLUTIONS				
		PO-140014	1. 01-0000-0-5840.00-0000-7705-700-000-000		11/13	1,395.00
			WARRANT TOTAL			\$1,395.00
20039625	070569/	FORREST CORSON				
		PV-140236	01-8150-0-4300.00-0000-8100-735-000-000		Work Truck Part	158.22
			WARRANT TOTAL			\$158.22
20039626	002547/	DISCOVERY OFFICE SYSTEMS				
		PO-140051	1. 01-0000-0-5605.00-0000-7200-725-000-000		11/13	82.74
			2. 01-0000-0-5605.00-1110-1010-100-000-000		11/13	176.34
			WARRANT TOTAL			\$259.08
20039627	070667/	JULIANNE EDMONDSON				
		PV-140235	01-0000-0-5230.00-0000-2700-700-000-000		Mileage-10/13	61.18
			WARRANT TOTAL			\$61.18
20039628	002601/	FIRST STUDENT INC.				
		PV-140229	01-9473-0-4300.00-1110-1010-000-000-111		10888278	400.00
			WARRANT TOTAL			\$400.00

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT  
BATCH: 0025 GENERAL FUND  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20039629	070389/	ED GURKA				
		PV-140234	01-8150-0-5600.00-0000-8110-735-000-000	68		47.50
			WARRANT TOTAL			\$47.50
20039630	070798/	JOHN LAMBIRTH TRUCKING INC.				
		PV-140233	01-8150-0-4300.00-0000-8100-735-000-000	16516		2,823.70
			WARRANT TOTAL			\$2,823.70
20039631	000045/	MARIN COUNTY OFFICE OF EDUC				
		PO-140054	1. 01-0000-0-5940.00-0000-2700-700-000-000	140451		750.00
			WARRANT TOTAL			\$750.00
20039632	070447/	MAXIM HEALTHCARE SERVICES				
		PO-140026	1. 01-6500-0-5835.00-5770-1182-700-000-000	1857840084		1,901.38
			1. 01-6500-0-5835.00-5770-1182-700-000-000	1875430084		1,934.50
			WARRANT TOTAL			\$3,835.88
20039633	000548/	MOLLIE STONE'S				
		PV-140230	01-0000-0-4300.00-0000-7110-725-000-000	98423		46.45
			WARRANT TOTAL			\$46.45
20039634	000015/	MSIA DENTAL				
		PV-140226	01-0000-0-9520.00-0000-0000-000-000-000	12/13		4,002.93
			WARRANT TOTAL			\$4,002.93
20039635	000117/	MSIA VISION				
		PV-140225	01-0000-0-9520.00-0000-0000-000-000-000	12/13		374.88
			01-0000-0-9521.00-0000-0000-000-000-000	12/13		23.58
			WARRANT TOTAL			\$398.46
20039636	000058/	P G & E CO				
		PO-140000	1. 01-0000-0-5510.00-0000-8200-000-000-000	Due 12/5/13		6,768.49
			WARRANT TOTAL			\$6,768.49
20039637	070709/	KARLI PIERCE				
		PV-140231	01-9479-0-4300.00-1110-1010-101-000-000	SF Field Trip		19.37

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT  
BATCH: 0025 GENERAL FUND  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
			01-9479-0-5819.00-1110-1010-101-000-000	SF Field Trip		229.00
			WARRANT TOTAL			\$248.37
20039638	070222/	PROTECTION ONE				
	PO-140004	1.	01-0000-0-5840.00-0000-8300-100-000-000	12/13		72.38
		2.	01-0000-0-5840.00-0000-8300-101-000-000	12/13		631.54
		3.	01-0000-0-5840.00-0000-8300-103-000-000	12/13		103.29
			WARRANT TOTAL			\$807.21
20039639	070200/	STANDARD INSURANCE COMPANY CB				
	PV-140228		01-0000-0-9520.00-0000-0000-000-000-000	5000		303.41
			01-0000-0-9520.00-0000-0000-000-000-000	5001		375.56
			WARRANT TOTAL			\$678.97
20039640	070662/	TREE PROS				
	PV-140232		01-8150-0-5600.00-0000-8111-735-000-000	Tree service 8-11/13		3,025.00
			WARRANT TOTAL			\$3,025.00
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 21	TOTAL AMOUNT OF WARRANTS:		\$41,059.28*



DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0025 GENERAL FUND

FUND : 14 DEFERRED MAINTENANCE FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION	AMOUNT	
20039641	070789/	SCHOOL FACILITY CONSULTANTS				
	PV-140227		14-0000-0-5800.00-0000-8110-735-000-000	6838	1,403.75	
			WARRANT TOTAL		\$1,403.75	
*** FUND	TOTALS ***		TOTAL NUMBER OF WARRANTS: 1	TOTAL AMOUNT OF WARRANTS:	\$1,403.75*	

DISTRICT: 47 SAUSALITO SCHOOL DISTRICT

BATCH: 0025 GENERAL FUND

FUND : 40 SPECIAL RESERVE-CAP OUTLAY #1

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	DESCRIPTION	AMOUNT
20039642	001485/	ROSS RECREATION EQUIPMENT												
		PO-140104	1.	40-0000-0-6240	00-0000-8500-700-000-135								94369	8,646.45
													WARRANT TOTAL	\$8,646.45
*** FUND	TOTALS ***					TOTAL NUMBER OF WARRANTS:	1						TOTAL AMOUNT OF WARRANTS:	\$8,646.45*
*** BATCH	TOTALS ***					TOTAL NUMBER OF WARRANTS:	23						TOTAL AMOUNT OF WARRANTS:	\$51,109.48*
*** DISTRICT	TOTALS ***					TOTAL NUMBER OF WARRANTS:	23						TOTAL AMOUNT OF WARRANTS:	\$51,109.48*

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## Field Trip

**Dates:** January 6, 2013  
**Destination:** Clair Tappan Lodge  
**Teachers:** Ms. McDougal, Ms. Zeisler and Ms. Suto  
**Grades:** 6<sup>th</sup> – 8<sup>th</sup> grade  
**Standards Supported:** ELA W1 Write routinely for range of tasks, purposes, audiences and SL1 collaboration  
**Funding:** TSG/ Kate Sears Grant/tentatively Rotary Grant TBD  
**Cost:** \$ 10,567

**Sausalito Marin City School District**

**Agenda Item:** 11.01

**Date:** December 11, 2013

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

☐ Consent Agenda

**Item Requires Board Action:** ☒

**Item is for Information Only:** ☐

**Item:** Board Policy (BP) 0210– Equity

**Background:**

This policy has been presented to the Board for review during the last two board meetings. It is now brought up for approval.

**Fiscal Impact:**

Undetermined

**Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

## **Philosophy, Goals, Objectives and Comprehensive Plans: Equity**

The Board of Trustees for Sausalito Marin City School District is committed to the success of every student in each of our schools. The mission of the District is to provide a safe, healthy and culturally responsive learning environment where students succeed at every grade level in preparation for high school, college and the world of work. We provide a rigorous and challenging academic program with highly qualified educators, in collaboration with parents and community partners. We will hold our learning community accountable for our progress.

We believe in the potential of each student. We believe that because of our commitment to our students, families, community partners and educators will embrace and support our public schools.

### *Diversity is an Asset*

Our success depends on the diverse backgrounds of students, staff, parents and community members. We rely on their knowledge, creativity and motivation for the success of our schools.

### *Social Responsibility*

We model good citizenship, ethical behavior and sensitivity to others, and promote each child's success as a member of the global society. We value diversity and integration and believe it enriches our educational program and ensures social and academic success.

### *Agility, Adaptability and Tenacity*

We promote strategic thinking, innovation and agility in response to a changing world. We invest in personal learning through focused professional development for staff. We stick to it. We build resiliency.

### *Student Centered Education*

In order to ensure our students meet their fullest potential, we provide a comprehensive, standards-based, differentiated curriculum and opportunities for every student to be successful and engaged. The ongoing assessment of student learning informs our instructional practices.

### *Focus on Results*

We will promote systemic thinking and use of data to monitor the progress of all students.

### *Equity*

Each student has an individualized path to learning, college and careers and the right to access their own educational opportunities. Students get what they need to be successful.

We implement practices in order to achieve and maintain equity in education. Equity focuses on outcomes. Educational equity means raising the achievement of all students while (1) narrowing the gap between the lowest and highest performing students. The concept of educational equity goes beyond formal equality – where all students are treated the same – to fostering a barrier-free environment where all students, regardless of their race or socioeconomic circumstances, have

the opportunity to benefit equally. Educational equity benefits all students, as well as our entire community. All students shall graduate from the Sausalito Marin City School District and high school ready to succeed in a racially and culturally diverse local, national and global community. To achieve educational equity, Sausalito Marin City School District will continue to provide additional and differentiated resources to support the success of its students. The following equity definitions will be used:

Equity consists of using extra and different measures to bring about the state of equality - specifically, equality in achievement outcomes.

Equity does not mean treating everyone in the same way. It means doing whatever it takes to get everyone to the same place.

In order to achieve equity for our students, the board establishes the following priorities:

- A. The District shall provide every student with equitable access to high quality and culturally relevant instruction, curriculum, support, facilities and other educational resources, even when this means differentiating resources to accomplish this goal.
- B. The District shall create multiple pathways to success in order to meet the needs of our diverse students, and shall actively encourage support and expect high academic achievement for all students.
- C. The District shall recruit, employ, support and retain racially and linguistically diverse and culturally competent administrative, instructional and support personnel, and shall provide professional development to strengthen employees' knowledge and skills for eliminating disparities in achievement. Additionally, the District shall actively strive to have our teacher and administrator workforce reflect the diversity of our student body.
- D. All staff and students shall be given the opportunity to understand racial identity, and the impact of their own racial identity on themselves and others.
- E. The District shall welcome and empower students and families, including underrepresented families and those whose first language may not be English, as essential partners in their student's education, school planning and district decision-making. The District shall create welcoming environments that reflect and support the racial and ethnic diversity of the student population and community. In addition, the District will include other partners who have demonstrated culturally-specific expertise – including government agencies, non-profit organizations, businesses, and the community in general – in meeting our educational outcomes.

The Board will hold the Superintendent and central and school leadership staff accountable for making measurable progress in meeting these priorities. Every Sausalito Marin City School District employee is responsible for the success and achievement of all students. The Board recognizes that these are long- term goals that require significant work and resources to implement across all schools. As such, the board directs the Superintendent to develop action plans with clear accountability and metrics that will result in measurable results on a yearly basis towards achieving the above goals. Such action plans shall identify specific staff leads on all key work, and include clear procedures for district schools and staff. The Superintendent will present the Board with a plan to implement priorities and goals within three months of the adoption of



this resolution in support of the Equity Statement. A benchmark assessment instrument will be developed and used to measure progress towards these goals and action plans.

Thereafter, the Superintendent will report on progress towards these goals at least twice a year, and will provide the Board with updated action plans each year.

**Sausalito Marin City School District**

**Agenda Item:** 11.02

**Date:** December 11, 2013

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

☐ Consent Agenda

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

**Item:** Board Policy and Administrative Regulation 0460 – Local Control and Accountability Plan

**Background:**

This policy regarding the Local Control and Accountability Plan taking effect in California school districts is presented for approval.

**Fiscal Impact:**

Undetermined

**Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

## Local Control And Accountability Plan Philosophy, Goals, Objectives and Comprehensive Plans

The Governing Board desires to ensure the most effective use of available state funding to improve outcomes for all students. A community-based, comprehensive, data-driven planning process shall be used to identify annual goals and specific actions aligned with state and local priorities and to facilitate continuous improvement of district practices.

Note: Pursuant to Education Code 52060, the LCAP must include goals and actions aligned with eight state priorities related to (1) the degree to which teachers are appropriately assigned and fully credentialed, students have sufficient access to standards-based instructional materials, and facilities are maintained in good repair; (2) implementation of and student access to state academic content and performance standards; (3) parent/guardian involvement; (4) student achievement; (5) student engagement; (6) school climate; (7) student access to and enrollment in a broad course of study, including programs and services provided to benefit low-income students, English learners, and/or foster youth (i.e., "unduplicated students" for purposes of the local control funding formula); and (8) student outcomes in the specified course of study. Education Code 52064 requires the State Board of Education (SBE) to provide a template for the LCAP on or before March 31, 2014. See the accompanying administrative regulation for further information about the required content of the LCAP.

The Board shall adopt a districtwide local control and accountability plan (LCAP), using the template provided by the State Board of Education, which addresses the state priorities specified in Education Code 52060. The LCAP shall be effective for three years and shall be updated on or before July 1 of each year. (Education Code 52060)

Note: Education Code 52060 provides that, in addition to addressing the state priorities in the LCAP, the district may establish and address local priorities. The following paragraph may be revised to reflect any local priorities. Examples include priorities for student wellness and other conditions of children, professional development, community involvement, and effective governance and leadership.

In addition, the LCAP shall address any local priorities adopted by the Board.

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" and other underperforming students.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth and are counted only once for purposes of the local control funding formula. (Education Code 42238.02)

Note: Education Code 52062 requires the district to ensure that the specific actions included in the LCAP or the annual update are consistent with strategies in the single plan for student achievement (SPSA) submitted by each school pursuant to Education Code 64001; see BP/AR 0420 - School Plans/Site Councils for SPSA requirements. In addition, pursuant to Education Code 52064, the SBE is required to take steps to minimize duplication of effort at the local level to the extent possible. The LCAP template developed by the SBE must allow districts to complete a single plan that meets the requirements for the LCAP and the Title I local educational agency plan required by 20 USC 6312 (see

BP/AR 6171 - Title I Programs).

To minimize duplication of effort and provide clear direction for program implementation, the LCAP and other district and school plans shall be aligned to the extent possible.

The Superintendent or designee shall review the single plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP or the annual update are consistent with strategies included in the SPSA. (Education Code 52062)

Note: Pursuant to Education Code 52075, the district is required to establish policies and procedures, on or before June 30, 2014, implementing uniform complaint procedures for complaints that the district has not complied with LCAP requirements; see AR 1312.3 - Uniform Complaint Procedures.

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

#### Plan Development

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the numbers of students in various student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

Note: Education Code 52060, as amended by SB 97 (Ch. 357, Statutes of 2013), requires consultation on plan development with all of the following groups. The law does not specify a timeline or method for such consultation. Examples of consultation may include the establishment of an advisory committee consisting of representatives of all the specified groups, solicitation of feedback from the groups after a draft plan is available, discussion of the LCAP at staff meetings, and communication with parent organizations, student councils, school site councils, or other established committees or organizations. The Board may delegate responsibility for arranging meetings and other input opportunities to the Superintendent or designee. The district may expand the following paragraph to reflect district practice.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. (Education Code 52060)

#### Public Review and Input

Note: Pursuant to Education Code 52063, the Board is required to establish a parent advisory committee that includes parents/guardians of unduplicated students. In addition, if district enrollment includes at least 15 percent English learners and at least 50 students who are English learners, the Board is required to establish an English learner parent advisory committee.

Note: The district may use existing parent advisory committees for these purposes if the committee composition complies with Education Code 52063. However, the district should consider whether such opportunities need to be expanded to achieve significant levels of stakeholder involvement in the planning process as intended by the law.

The Board shall establish the following committee(s) to review and comment on the LCAP: (Education Code 52063)

1. A parent advisory committee including at least one parent/guardian of unduplicated students as defined above
2. An English learner parent advisory committee whenever district enrollment includes at least 15 percent English learners and at least 50 students who are English learners

The Superintendent or designee shall present the LCAP or the annual update to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

Note: Education Code 52062 requires notification to the public of the opportunity to submit written comments on the proposed LCAP, including notification in the primary language of parents/guardians when required by Education Code 48985. Pursuant to Education Code 48985, whenever 15 percent or more of the students in a school speak a single primary language other than English, notifications sent to parents/guardians of such students must be written in the primary language as well as in English; see BP 5145.6 - Parental Notifications.

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP or the annual update to the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP or the annual update shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

Note: Pursuant to Education Code 42127, as amended by AB 97 (Ch. 47, Statutes of 2013) and SB 97 (Ch. 357, Statutes of 2013), for the 2014-15 fiscal year and each fiscal year thereafter, the Board must not adopt a district budget until the LCAP or an annual update to the LCAP is in place for the budget year; see BP 3100 - Budget. The budget must include the expenditures necessary to implement the plan that is effective during the subsequent fiscal year. If it does not, the County Superintendent of Schools must disapprove the district's budget.

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP or the annual update. The public hearing shall be held at the same meeting as the public hearing required prior to the adoption of the district budget in accordance with Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

#### Adoption of the Plan

Prior to adopting the district budget, but at the same public meeting, the Board shall adopt the LCAP or

the annual update. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062)

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

#### Submission of Plan to County Superintendent of Schools

Note: Education Code 52070 requires the district to submit the LCAP and the annual update to the County Superintendent. The County Superintendent may seek written clarification of the contents of the plan and may submit recommendations for amendments, in accordance with the timelines specified in law as provided below. He/she is required to approve the LCAP or the annual update on or before October 8 if he/she determines that (1) the LCAP adheres to the SBE template; (2) the district budget includes expenditures sufficient to implement the specific actions and strategies in the LCAP; and (3) as amended by SB 97 (Ch. 357, Statutes of 2013), the LCAP or annual update adheres to supplemental and concentration grant expenditure requirements specified in Education Code 42238.07 for unduplicated students.

Note: Pursuant to Education Code 52064, the district is not required to submit the LCAP or annual update to the SBE unless otherwise required by federal law.

Not later than five days after adoption of the LCAP or the annual update to the LCAP, the Board shall file the LCAP or the annual update with the County Superintendent of Schools. (Education Code 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP or the annual update, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

#### Monitoring Progress

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by him/her and the Board, regarding the district's progress toward attaining each goal identified in the LCAP. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

#### Technical Assistance/Intervention

Note: Pursuant to Education Code 52071, the Board may, at its discretion and at the district's expense, request technical assistance as described in items #1-3 below. In addition, the County Superintendent is required to provide such technical assistance whenever he/she does not approve the district's LCAP or annual update to the LCAP and/or the district fails to improve student achievement across more than one state priority described in Education Code 52060, as determined using the SBE evaluation rubric.



When it is in the best interest of the district, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. Assistance in the identification of district strengths and weaknesses in regard to state priorities and review of effective, evidence-based programs that apply to the district's goals
2. Assistance from an academic expert, team of academic experts, or another district in the county in identifying and implementing effective programs to improve the outcomes for student subgroups
3. Advice and assistance from the California Collaborative for Educational Excellence established pursuant to Education Code 52074

In the event that the County Superintendent requires the district to receive technical assistance pursuant to Education Code 52071, the Board shall review all recommendations received from the County Superintendent or other advisor and shall consider revisions to the LCAP as appropriate in accordance with the process specified in Education Code 52062.

Note: Education Code 52072 provides that the Superintendent of Public Instruction (SPI), with approval of the SBE, may intervene when a district meets both of the following criteria: (1) the district did not improve the outcomes for three or more student subgroups identified pursuant to Education Code 52052, or all of the student subgroups if the district has fewer than three subgroups, in regard to more than one state or local priority in three out of four consecutive school years; and (2) the California Collaborative for Educational Excellence (CCEE) has provided advice and assistance to the district and submits a finding that the district failed or is unable to implement the CCEE's recommendations or that the district's inadequate performance is so persistent or acute as to require intervention. For any district identified as needing intervention, the SPI or an academic trustee appointed by the SPI may, with approval of the SBE, take one or more of the actions listed in items #1-3 below.

If the Superintendent of Public Instruction (SPI) identifies the district as needing intervention pursuant to Education Code 52072, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following:

1. Revision of the district's LCAP
2. Revision of the district's budget in accordance with changes in the LCAP
3. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

**Administrative Regulation  
Local Control and Accountability Plan**

**Philosophy, Goals, Objectives and Comprehensive Plans**

The district's local control and accountability plan (LCAP) shall include, for the district and each district school: (Education Code 52060)

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth. The LCAP shall identify goals for each of the following state priorities:
  - a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002
  - b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency
  - c. Parent/guardian involvement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy
  - d. Student achievement, as measured by all of the following as applicable:
    - (1) Statewide assessments of student achievement
    - (2) Academic Performance Index
    - (3) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study that satisfy specified requirements and align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692
    - (4) The percentage of English learners who make progress toward English proficiency as

measured by the SBE-certified assessment of English proficiency

(5) The English learner reclassification rate

(6) The percentage of students who have passed an advanced placement examination with a score of 3 or higher

(7) The percentage of students who participate in and demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable

\*\*\*Note: In addition to goals aligned with the state priorities described in item #1 above, Education Code 52060 provides that the LCAP may include goals for local priorities established by the Board; see the accompanying Board policy. Optional item #2 below may be revised to reflect local priorities. \*\*\*

2. Any goals identified for any local priorities established by the Board.

\*\*\*Note: Education Code 52060 requires that the LCAP include a description of specific actions the district will take each year to achieve the identified goals. As amended by SB 97 (Ch. 357, Statutes of 2013), Education Code 52060 provides that these actions must not supersede the provisions of existing collective bargaining agreements. \*\*\*

3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

\*\*\*Note: Pursuant to Education Code 52060, in developing goals and actions for the LCAP, the Board may consider qualitative information, including, but not limited to, the results of school quality reviews conducted pursuant to Education Code 52052. Education Code 52052, as amended by AB 97 (Ch. 47, Statutes of 2013), authorizes the SPI, with approval of the SBE and conditional upon an appropriation in the state budget, to develop and implement a program of school quality reviews that features locally convened panels to visit schools, observe teachers, interview students, and examine student work. \*\*\*

For purposes of the descriptions required by items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality reviews conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify the method for measuring the district's progress toward achieving those goals. (Education Code 52060)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on a school accountability report card. (Education Code 52060)

#### Annual Updates

\*\*\*Note: Pursuant to Education Code 52061, the district is required to update the LCAP on or before July 1, 2015, and each year thereafter. \*\*\*

On or before July 1 of each year, the LCAP shall be updated using the template developed by the SBE and shall include all of the following: (Education Code 52061)

1. A review of any changes in the applicability of the goals described in the existing LCAP pursuant to the section "Content of the Plan" above
2. A review of the progress toward the goals included in the existing LCAP, an assessment of the effectiveness of the specific actions described in the existing LCAP toward achieving the goals, and a description of changes to the specific actions the district will make as a result of the review and assessment

\*\*\*Note: Pursuant to Education Code 52061, as amended by SB 97 (Ch. 357, Statutes of 2013), the annual update to the LCAP must include expenditures for specific actions included in the LCAP and expenditures serving unduplicated students. The expenditures specified in items #3-4 below must be classified in accordance with the California School Accounting Manual. \*\*\*

3. A listing and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP and the changes to the specific actions made as a result of the reviews and assessment required by items #1-2 above

4. A listing and description of expenditures for the fiscal year that will serve unduplicated students and students redesignated as fluent English proficient

#### Availability of the Plan

\*\*\*Note: Education Code 52065 requires the district to post its LCAP and annual update or revisions to the LCAP on the district web site. In addition, the County Superintendent of Schools is required to post all district LCAPs, or links to those plans, on the county office of education web site and to transmit all such plans to the SPI, who will then post links to all plans on the California Department of Education web site. \*\*\*

The Superintendent or designee shall post the LCAP and any updates or revisions to the LCAP on the district's web site. (Education Code 52065)

(cf. 1113 - District and School Web Sites)

**Sausalito Marin City School District**

**Agenda Item:** 11.03

**Date:** December 11, 2013

☐ Correspondence

☐ Consent Agenda

☐ Reports

☐ General Functions

☐ Pupil Services

☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☒ Policy Development

**Item Requires Board Action:** ☒

**Item is for Information Only:** ☐

**Item:** Board Policy 0500 – Accountability

**Background:**

Following a first read during the last board meeting, this policy regarding accountability is presented for approval.

**Fiscal Impact:**

Undetermined

**Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant



## Philosophy, Goals, Objectives and Comprehensive Plans

### Accountability

The Governing Board recognizes its responsibility to ensure accountability to the public for the performance of district schools. The Board shall regularly review the effectiveness of the district's programs, personnel, and fiscal operations, with a focus on the district's effectiveness in improving student achievement. The Board shall establish appropriate processes and measures to monitor results and to evaluate progress toward accomplishing the district's vision and goals.

Note: California's accountability system is based on both state and federal requirements, including the calculation of an Academic Performance Index (API) pursuant to Education Code 52052-52052.1 and a determination as to whether schools and districts make "adequate yearly progress" (AYP) pursuant to 20 USC 6311. Both the API and AYP incorporate multiple measures, including, but not limited to, student performance on statewide assessments. However, as amended by AB 484 (Ch. 489, Statutes of 2013), Education Code 52052 authorizes the State Board of Education to suspend the API in the 2013-14 and 2014-15 school years while the state assessment system is transitioning from the Standardized Testing and Reporting program to the California Measurement of Academic Performance and Progress.

Indicators of district progress in improving student achievement shall include, but are not limited to, the state Academic Performance Index (API) and the measures of "adequate yearly progress" (AYP) required under the federal accountability system.

Alternative schools serving high-risk student populations, including continuation high schools, opportunity schools, and community day schools, shall be subject to an alternative accountability system established by the Superintendent of Public Instruction. (Education Code 52052)

Note: Education Code 52052 requires that schools and districts demonstrate comparable improvement in academic achievement by all numerically significant student subgroups, as defined below. AB 97 (Ch. 47, Statutes of 2013) amended Education Code 52052 to add foster youth to the list of student subgroups and to change the definition of "numerically significant."

The district and each district school shall demonstrate comparable improvement in academic achievement, as measured by the API, for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, and foster youth, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth. (Education Code 52052)

Note: The following optional paragraph may be revised to reflect district practice. AB 97 (Ch. 47, Statutes of 2013) repealed Education Code 52056, which had required an annual discussion of the results of each school's API ranking at a regularly scheduled Governing Board meeting. Nevertheless, reporting to the public and receiving input from the public are key components of accountability.

Note: Education Code 52060, as added by AB 97 and amended by SB 97 (Ch. 357, Statutes of 2013), requires that the district consult with parents/guardians, students, teachers, principals, administrators, other school personnel, and employee bargaining units in the development of the district's local control and accountability plan (LCAP); see BP 0460 - Local Control and Accountability Plan.

The Superintendent shall provide regular reports to the Board and the public regarding district and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of district programs and operations and as part of the development or annual update of the local control and accountability plan (LCAP).

Note: Schools are subject to intervention and support based on their API and their ability to meet growth targets established by the State Board of Education; see BP 0520.4 - Quality Education Investment Schools. In addition, a school or district that receives federal Title I funds may be identified for program improvement if it does not meet AYP criteria for two consecutive years within specific areas; see BP/AR 0520.2 - Title I Program Improvement Schools and BP/AR 0520.3 - Title I Program Improvement Districts.

Note: Pursuant to Education Code 52071, as added by AB 97 (Ch. 47, Statutes of 2013), a district will receive technical assistance whenever the County Superintendent of Schools does not approve the district's LCAP or annual update to the LCAP, the district fails to improve student achievement across more than one state priority identified in Education Code 52060, or the district requests technical assistance. AB 97 also added Education Code 52072 which provides that, under specified conditions, the Superintendent of Public Instruction may intervene to revise the district's LCAP or budget and/or to stay or rescind any district action that is preventing the district from improving outcomes for all student subgroups and is not required by a collective bargaining agreement. See BP/AR 0460 - Local Control and Accountability Plan.

Evaluation results may be used as a basis for revising district or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student subgroups, implementing programmatic changes, determining the need for additional support and assistance, awarding incentives or rewards, and establishing other performance-based consequences.

**Sausalito Marin City School District**

**Agenda Item:** 11.04

**Date:** December 11, 2013

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

☐ Consent Agenda

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

**Item:** Board Policy and Administrative Regulation 3100- Business and Non-instructional Operations – Budget

**Background:**

Following a first read during the last board meeting, this policy regarding the budget is presented for approval.

**Fiscal Impact:**

Undetermined

**Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

## Business and Noninstructional Operations

### Budget

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Note: Pursuant to Education Code 42127, as amended by AB 97 (Ch. 47, Statutes of 2013), prior to adopting the district budget for the 2014-15 fiscal year, the Governing Board must adopt a local control and accountability plan (LCAP). Each fiscal year thereafter, the Board must not adopt the district budget until it has an approved LCAP or update to the LCAP that is effective for the budget year. Education Code 52062, added by AB 97, requires that the LCAP or annual update be adopted at the same public meeting during which the Board adopts the budget. See BP/AR 0460 - Local Control and Accountability Plan.

The Board shall adopt the budget only after a local control and accountability plan (LCAP) developed pursuant to Education Code 52060-52077 or an annual update to the LCAP is in place for the budget year. Expenditures necessary to implement the LCAP or the annual update during the subsequent fiscal year shall be included in the budget. (Education Code 42127)

### Budget Development and Adoption Process

Note: Education Code 42127 gives districts a choice of budget adoption methods. Under the single budget adoption process (Education Code 42127(i)), the Board must adopt and submit, by July 1, a "final" budget which subsequently may be amended within 45 days after the state budget is adopted and when necessary in response to disapproval of the budget by the County Superintendent of Schools. Under the dual budget adoption process (Education Code 42127(e) and (g)), the budget that the Board adopts by July 1 serves as a "tentative" budget. By September 8, the Board must submit a revised final budget which responds to the County Superintendent's recommendations and reflects changes in projected income or expenditures after July 1.

Note: Education Code 42127 requires districts using the single budget adoption process to notify the County Superintendent of that decision by October 31 of the preceding calendar year. However, according to the California Department of Education's (CDE) budget calendar, this notification should be provided to the County Superintendent along with the unaudited actual data report (see AR 3460 - Financial Reports and Accountability) which may be required sooner than October 31.

#### OPTION 1: (Single Budget Adoption Process)

The Superintendent or designee shall establish an annual budget development process and calendar in accordance with the single budget adoption process described in Education Code 42127(i). He/she shall annually notify the County Superintendent of Schools of the district's decision to use the single budget adoption process in the subsequent year. (Education Code 42127)

#### OPTION 2: (Dual Budget Adoption Process)

The Superintendent or designee shall establish an annual budget development process and calendar in accordance with the dual budget adoption process described in Education Code 42127(e) and (g).

Note: The remainder of this section applies to districts that selected either Option 1 or 2 above.

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

Note: Education Code 42103 and 42127 require a public hearing prior to adoption of the budget and, in the case of the dual budget adoption process, a second public hearing prior to revising the budget; see the accompanying administrative regulation.

The Board encourages public input in the budget development process and shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

Note: Education Code 42126 requires the district's final budget to be submitted to the County Superintendent in a format prescribed by the Superintendent of Public Instruction. The CDE requires districts to use the Standardized Account Code Structure; see the accompanying administrative regulation. At its discretion, the district may use a different format for communicating the budget to the Board, staff, and public but, according to the CDE, the budget that the Board formally adopts must be in the format that will be submitted to the County Superintendent.

The budget that is formally adopted by the Board shall be in the format prescribed by the Superintendent of Public Instruction. The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

Budget Advisory Committee

The Superintendent or designee may appoint a budget advisory committee composed of staff,

Board representatives, and/or members of the community.

The committee shall develop recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board or the Superintendent or designee.

#### Budget Criteria and Standards

Note: Education Code 33129 requires the district to develop its budget and manage its expenditures in keeping with criteria and standards adopted by the State Board of Education (SBE) pursuant to Education Code 33127. These criteria and standards are delineated in Education Code 33128 and 5 CCR 15440-15451.

Note: Pursuant to Education Code 33128.3, by the 2013-14 fiscal year, districts are required to restore their reserve for economic uncertainty to the level specified in 5 CCR 15450. The CDE's New Requirements for Reporting Fund Balance in Governmental Funds suggests that districts may find it prudent to maintain reserves above the minimum required level; see the section "Fund Balance" below.

Note: AB 97 (Ch. 47, Statutes of 2013) amended Education Code 33127 to require the SBE to revise the state standards and criteria, on or before January 1, 2014, to reflect the requirements of the LCAP pursuant to Education Code 52060-52077. The updated standards and criteria will be applicable to district budgets starting in the 2014-15 school year.

The Superintendent or designee shall develop a district budget in accordance with criteria and standards adopted by the State Board of Education (SBE). (Education Code 33127, 33128, 33128.3, 33129; 5 CCR 15440-15451)

Note: Education Code 42238.02 and 42238.03, as added by AB 97 (Ch. 47, Statutes of 2013), provide supplemental and concentration grants within the local control funding formula for some districts based on the number and concentration of unduplicated counts of students who are eligible for free or reduced-price meals, English learners, and foster youth. Pursuant to Education Code 42238.07, as added by AB 97, the SBE is required to adopt regulations on or before January 31, 2014, governing the expenditure of supplemental and concentration grant funds and requiring districts to increase or improve services for targeted student groups in proportion to the increase in funds through these grants.

The budget shall provide that funding received through state supplemental and concentration grants pursuant to Education Code 42238.02 and 42238.03 shall be used in accordance with regulations adopted by the SBE for schoolwide or districtwide purposes to increase or improve services for students who are English learners, eligible for free or reduced-price meals, and/or foster youth at least in proportion to the increase to the district's revenue generated from such funds. (Education Code 42238.07)

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of



funds, anticipated increases and/or decreases in the cost of services and supplies, categorical program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

#### Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period of June 30, although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which the Board or its designee intends to use for a specific purpose.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent or designee and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least two months of general fund operating expenditures, or 17 percent of general fund expenditures and other financing uses.

If the unassigned fund balance falls below this level due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

## Long-Term Financial Obligations

The district's current-year budget and multi-year projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of OPEBs, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year

Note: The following optional paragraph is for use by districts that are self-insured for workers' compensation claims, either individually or as part of a joint powers agency. See AR 3460 - Financial Reports and Accountability for provisions related to reporting the estimated accrued but unfunded cost of workers' compensation claims based on an actuarial report.

When the Superintendent or designee presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims, the Board shall disclose, as a separate agenda item at the same meeting, whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

## Budget Amendments

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when the state budget is adopted, collective bargaining agreements are accepted, district income declines,

increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

## Business and Noninstructional Operations

### **Budget**

#### Budget Advisory Committee

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee
2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students

The committee's duties may include, but not necessarily be limited to:

1. Making recommendations regarding budget priorities
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for reporting the committee's progress, and timelines for completion of each task.

#### Initial Budget Adoption

On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

Note: Pursuant to Education Code 52062, as added by AB 97 (Ch. 47, Statutes of 2013), the public hearing on the budget described below must be at the same meeting as the public hearing on the local control and accountability plan (LCAP); see BP 0460 - Local Control and Accountability Plan.

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. The agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code 42103, 42127, 52062)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

Note: Pursuant to Education Code 42127, as amended by AB 97 (Ch. 47, Statutes of 2013), prior to adopting the district budget for the 2014-15 fiscal year, the Governing Board must adopt the LCAP. Each fiscal year thereafter, the Board must not adopt the district budget until it has an approved LCAP or update to the LCAP that is in effect for the budget year. Education Code 52062, added by AB 97, requires that the LCAP or annual update be adopted at the same public meeting during which the Board adopts the budget. See BP/AR 0460 - Local Control and Accountability Plan.

After the public hearing, at a public meeting held on a different date, the Board shall adopt the district budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code 52062)

Note: Education Code 42127 requires the district to file the adopted budget with the County Superintendent as described below. If the district fails to submit a budget, the County

Superintendent will, at district expense, develop a budget by September 15 and transmit that budget to the Board.

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

#### Revised Budget

Note: On or before August 15, the County Superintendent will approve, conditionally approve, or disapprove the district's adopted budget and report to the Board and the SPI regarding the fiscal solvency of a district with a disapproved budget, as required by Education Code 1240 and 42127. If disapproved or conditionally approved, the County Superintendent must provide the Board with recommendations regarding revision of the budget and the reasons for those recommendations. The County Superintendent also may assign a fiscal advisor or may appoint a committee to review his/her recommendations.

Note: The district should select the appropriate option below reflecting the budget adoption process selected by the Board; see the accompanying Board policy. Districts using the single budget adoption process pursuant to Education Code 42127(i) (Option 1) must respond to a disapproved budget on or before September 8. Districts using the dual budget adoption process pursuant to Education Code 42127(e) and (g) (Option 2) must hold a second public hearing prior to adopting a revised budget on or before September 8. For districts using the dual budget adoption process, the requirement to adopt a revised budget applies regardless of whether the initial budget was approved or disapproved by the County Superintendent.

#### OPTION 1: (Single Budget Adoption Process)

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary. (Education Code 42127)

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

#### OPTION 2: (Dual Budget Adoption Process)

On or before September 8, the Board shall adopt and file a revised budget with the County Superintendent which reflects: (Education Code 42127)



1. Changes in projected income or expenditures subsequent to July 1
2. Any response to the County Superintendent's recommendations on the initial budget

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code 42103. In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code 42127)

The revised budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

#### Budget Review Committee for Disapproved Budgets

If the district's revised budget is disapproved by the County Superintendent for any reason other than his/her disapproval of the district's LCAP or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)

Note: Pursuant to Education Code 42127.2, if the Board fails to select the budget review committee from a list of candidates provided by the SPI within five working days of receiving the list, as provided in item #1 below, the SPI will select and convene the committee within 10 working days from the date the Board received the candidate list.

This committee shall consist of either: (Education Code 42127.1, 42127.2)

1. Three persons selected by the Board from a list of candidates provided by the SPI, who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

If the budget review committee recommends disapproval of the district budget, the Board may submit a response no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 42127.3)

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by November 30, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code 42127.4)

**Sausalito Marin City School District**

**Agenda Item:** 11.05

**Date:** December 11, 2013

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

☐ Consent Agenda

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

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

**Background:**

Following a first read during the last board meeting, this policy regarding Transfer of Funds is presented for approval.

**Fiscal Impact:**

Undetermined

**Recommendation:**

Approve

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

## Business and Noninstructional Operations

**Transfer Of Funds**

The Governing Board recognizes its responsibility to monitor the district's fiscal practices to ensure accountability regarding the expenditure of public funds and compliance with legal requirements.

Note: Education Code 42600 requires the district to expend funds in accordance with the classification of expenditures included in its adopted budget. However, other provisions of state law provide exceptions under which money may be transferred from one fund or account to another, as reflected in items #1-5 below.

Note: AB 97 (Ch. 47, Statutes of 2013) repealed Education Code 17583 which provided a process for the transfer of excess local funds in the deferred maintenance fund to any other expenditure classifications whenever state funds for deferred maintenance are insufficient to fully match local funds.

Note: AB 97 also repealed Education Code 42605, which provided temporary flexibility for specified "Tier 3" categorical programs, and redirects the funding for those categorical programs into the local control funding formula (LCFF) (Education Code 42238.01-42238.07). The supplemental and concentration grant portions of the LCFF may be used for any schoolwide or districtwide educational purpose in accordance with state regulations to be adopted by January 31, 2014, with the goal of increasing or improving services for students who are eligible for free and reduced-price meals, English learners, and foster youth; see BP/AR 0460 - Local Control and Accountability Plan and BP/AR 3100 - Budget.

The total amount budgeted by the district for each major classification of expenditures, as listed in the California Department of Education's budget forms, shall be the maximum amount which the district may expend for that classification for the school year. (Education Code 42600)

However, when it is in the best interest of the district, the Board may:

1. At any time, adopt a written resolution providing for transfers from the designated fund balance or the unappropriated fund balance to any expenditure classification or between classifications. The resolution shall be filed with the County Superintendent of Schools and the county auditor. (Education Code 42600)
2. Direct the temporary transfer of monies held in any district fund or account to another fund or account as necessary for the payment of obligations. Such borrowing shall occur only when the fund or account receiving the money will earn sufficient income during the current fiscal year to repay the amount transferred. No more than 75 percent of the maximum amount held in any fund or account during the current fiscal year may be transferred. Amounts transferred shall be repaid in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. (Education Code 42603)

Note: Pursuant to Education Code 42601, the Governing Board may identify and request that the County Superintendent of Schools make transfers at the close of a school year in order to permit the payment of district obligations, as provided in item #3 below. For elementary school districts with average daily attendance (ADA) of 900 or less, high school districts with ADA of 300 or less, or unified districts with ADA of 1,500 or less, the County Superintendent may identify and make the transfers, with the consent of the Board.

3. At the close of a school year, request that the County Superintendent make transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification(s), or balance any expenditure classifications of the district budget as necessary for the payment of obligations incurred during that school year. (Education Code 42601)

4. Specify amounts to be transferred by the county auditor and treasurer from the district's general fund to the special reserve fund during the fiscal year. If any special reserve funds are maintained for purposes other than capital outlay or if monies in the special reserve fund are not actually encumbered for ongoing expenses, the Board may transfer those monies into the general fund for the general operating purposes of the district. If any monies remain in the special reserve fund at the conclusion of a project, the Board may, by written request to the County Superintendent, auditor, and treasurer, transfer those monies to the district's general fund. (Education Code 42841-42843)

5. Transfer monies between other funds or accounts when authorized by law.

**Sausalito Marin City School District**

**Agenda Item:** 11.06

**Date:** December 11, 2013

☐ Correspondence  
☐ Reports  
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☐ Financial & Business Procedures  
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☒ Policy Development

☐ Consent Agenda

**Item Requires Board Action:** ☐

**Item is for Information Only:** ☒

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

**Background:**

This is a first read for the policy regarding School-Connected Organizations.

**Fiscal Impact:**

Undetermined

**Recommendation:**

First Read

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant



## Community Relations

### **School-Connected Organizations**

Note: The term "school-connected organization" may include booster clubs, parent-teacher associations aligned with the California State PTA, or other parent-teacher organizations. These organizations generally raise money for classroom activities or activities at specific schools. For policy language about a district's relationship with a foundation, see BP 1260 - Educational Foundation.

The Governing Board recognizes that parents/guardians and community members may wish to organize parent organizations and/or booster clubs for the purpose of supporting district and extracurricular programs, such as athletic teams, debate teams, or musical groups. The Board appreciates the contributions made by such organizations and encourages their interest and participation in supporting district activities and helping to achieve the district's vision for student learning.

Note: Generally, booster and parent clubs are separate legal entities from the district and thus are not under the control or the responsibility of district personnel. However, Education Code 51521 requires that any fund-raising activity by a school-connected organization, designed to raise money to benefit a school or its students, receive approval from the Governing Board. Thus, it is recommended that districts create an internal control procedure to help ensure district compliance with law.

The Board recognizes that school-connected organizations are separate legal entities, independent of the district. However, in order to help the Board fulfill its legal and fiduciary responsibility to manage district operations, any school-connected organization that desires to raise money to benefit any district student shall submit a request for authorization to the Board, in accordance with Board policy and administrative regulation. In addition, the Superintendent or designee shall establish appropriate internal controls for the relationship between school-connected organizations and the district.

Note: Pursuant to Education Code 51520, food sales by outside organizations may not compete with the district's school nutrition program and must comply with the nutritional standards specified in Education Code 49431 and 49431.2. See BP/AR 3554 - Other Food Sales.

The Board encourages school-connected organizations to consider the impact of fund-raising activities on the overall school and district program. School-connected organizations may consult with the principal to determine school needs and priorities. Activities by school-connected organizations shall not conflict with law, Board policies, administrative regulations, or any rules of the sponsoring school.

## Community Relations

**School-Connected Organizations**

Persons proposing to establish a school-connected organization shall submit a request to the Governing Board for authorization to operate at the school. The request for authorization shall contain:

1. The name and purpose of the organization
2. The date of application
3. Bylaws, rules, and procedures under which the organization will operate, including procedures for maintaining the organization's finances, membership qualifications, if any, and an agreement that the group will not engage in unlawful discrimination
4. The names, addresses, and phone numbers of all officers
5. A list of specific objectives
6. An agreement to grant the district the right to audit the group's financial records at any time, either by district personnel or a certified public accountant
7. The name of the bank where the organization's account will be located and the names of those authorized to withdraw funds
8. The signature of the principal of the supporting school
9. Planned use for any money remaining at the end of the year if the organization is not continued or authorized to continue in the future

Note: Education Code 38134 requires school-connected organizations to insure against any liability resulting from the organization's negligence during an organization-sponsored event on school facilities. See BP/AR 1330 - Use of School Facilities.

10. An agreement to provide evidence of liability insurance as required by law  
Requests for subsequent authorization shall be presented to the Superintendent or designee annually, along with a financial statement showing all income and expenditures from fund-raisers. If the Superintendent or designee proposes to deny the request for reauthorization, he/she shall present his recommendation to the Board for approval.

Upon consent of the Superintendent or designee, school-connected organizations may use the school's name, school team's name, or any logo attributable to the school or district.

School-connected organizations are prohibited from hiring or directly paying district employees. Organizations may make donations to the district to cover the costs of additional employees, but only if such positions are approved in advance by the Board. At their discretion, employees may volunteer to perform activities for school-connected organizations during non-working hours.

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**Sausalito Marin City School District**

**Agenda Item:** 11.07

**Date:** December 11, 2013

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☐ Consent Agenda

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

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

**Background:**

This is a first read for the policy regarding Volunteer Assistance in our schools.

**Fiscal Impact:**

Undetermined

**Recommendation:**

First Read

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

## Community Relations

### **Volunteer Assistance**

The Governing Board recognizes that volunteer assistance in schools can enrich the educational program, increase supervision of students, and contribute to school safety while strengthening the schools' relationships with the community. The Board encourages parents/guardians and other members of the community to share their time, knowledge, and abilities with students.

The Superintendent or designee shall develop and implement a plan for recruiting, screening, and placing volunteers, including strategies for reaching underrepresented groups of parents/guardians and community members. He/she may also recruit community members to serve as mentors to students and/or make appropriate referrals to community organizations.

As appropriate, the Superintendent or designee shall provide volunteers with information about school goals, programs, and practices and an orientation or other training related to their specific responsibilities. Employees who supervise volunteers shall ensure that volunteers are assigned meaningful responsibilities that utilize their skills and expertise and maximize their contribution to the educational program.

Volunteer maintenance work shall be limited to those projects that do not replace the normal maintenance duties of classified staff. The Board nevertheless encourages volunteers to work on short-term projects to the extent that they enhance the classroom or school, do not significantly increase maintenance workloads, and comply with employee negotiated agreements.

Volunteer aides shall not be used to assist certificated staff in performing teaching or administrative responsibilities in place of regularly authorized classified employees who have been laid off. (Education Code 35021)

Volunteers shall act in accordance with district policies, regulations, and school rules. The Superintendent or designee shall be responsible for investigating and resolving complaints regarding volunteers.

The Board encourages principals to develop a means for recognizing the contributions of each school's volunteers.

The Superintendent or designee shall periodically report to the Board regarding the district's volunteer assistance program.

### **Qualifications**

The Superintendent or designee shall establish procedures for determining whether volunteers possess the qualifications, if any, required by law and administrative regulation for the types of duties they will perform.

Note: Effective July 9, 2010, AB 346 (Ch. 52, Statutes of 2010) amended Education Code 49024 to require any volunteer who works with students in a district-sponsored student activity program to obtain an Activity Supervisor Clearance Certificate (ASCC) from the Commission on Teacher Credentialing, unless the district requires the volunteer to clear a Department of Justice (DOJ) and Federal Bureau of Investigation (FBI) criminal background check prior to beginning the volunteer duties. This legislation was introduced in response to legislation passed in 2009 (AB 1025, Ch. 379, Statutes of 2009) which had required noncertificated personnel or volunteers who "supervise, direct, or coach the activity" to obtain an ASCC.

Prior to assuming a volunteer position to work with students in a district-sponsored student activity program, a volunteer shall obtain both a Department of Justice and Federal Bureau of Investigation criminal background check through the district. (Education Code 49024)

A volunteer who possesses a current Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing, issued prior to July 9, 2010, shall have satisfied district requirements for the criminal background check. (Education Code 49024)

## Community Relations

### **Volunteer Assistance**

#### Duties of Volunteers

Volunteers may assist certificated personnel in the performance of their duties, in the supervision of students, and in instructional tasks which, in the judgment of the certificated personnel to which the volunteer is assigned, may be performed by a person not licensed as a classroom teacher. These duties shall not include assignment of grades to students. (Education Code 45343, 45344, 45349)

Volunteers may supervise students during lunch, breakfast, or other nutritional periods or may serve as nonteaching aides under the immediate supervision and direction of certificated personnel to perform noninstructional work which assists certificated personnel in the performance of teaching and administrative responsibilities. (Education Code 35021, 44814, 44815)

Volunteers may work on short-term facilities projects pursuant to Board policy and the section below entitled "Volunteer Facilities Projects."

#### Qualifications

Volunteers providing supervision or instruction of students pursuant to Education Code 45349 shall give evidence of basic skills proficiency. (Education Code 45344.5, 45349)

Note: Effective July 9, 2010, AB 346 (Ch. 52, Statutes of 2010) amended Education Code 49024 to require any volunteer who works with students in a student activity program, as defined below, to obtain an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing, unless the district requires the candidate to clear a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning the volunteer duties. See the accompanying Board policy for options that may be selected or adapted by the district.

Any volunteer working with students in a district-sponsored student activity program shall obtain an Activity Supervisor Clearance Certificate or criminal background check in accordance with Board policy. The Superintendent or designee shall determine which volunteer positions in the district are subject to this requirement.

"Student activity programs" include, but are not limited to, scholastic programs, interscholastic programs, and extracurricular activities sponsored by the district or a school booster club, such as cheer team, drill team, dance team, and marching band. This requirement shall not apply to volunteer supervisors for breakfast, lunch, or other nutritional periods or to volunteer nonteaching aides under the immediate supervision and direction of certificated personnel pursuant to Education Code 35021, including parents/guardians volunteering in a classroom or



on a field trip or community members providing noninstructional services. (Education Code 49024)

Note: Pursuant to Education Code 35021 and 45349, a district is prohibited from assigning a registered sex offender as a volunteer who assists certificated personnel in the performance of their duties; supervises students during lunch, breakfast, or other nutritional period; or serves as a nonteaching aide to perform noninstructional tasks. In addition, Penal Code 290.95 requires any person registered as a sex offender to disclose his/her status as a registrant when he/she applies for or accepts a position as a volunteer where the work would require him/her to work directly and in an unaccompanied setting with minor children on more than an incidental and occasional basis, to have supervision or disciplinary power over minor children, or to touch minor children on more than an incidental basis. Penal Code 290.95 also requires disclosure when the person would be working directly and in an unaccompanied setting providing goods or services to minors. See BP/AR 3515.5 - Sex Offender Notification.

The Superintendent or designee shall not assign any person required to register as a sex offender pursuant to Penal Code 290 as a volunteer who assists certificated personnel in the performance of their duties; supervises students during lunch, breakfast, or other nutritional period; or serves as a nonteaching aide to perform noninstructional tasks. In addition, a person who is required to register as a sex offender because of a conviction for a crime where the victim was a minor under age 16 shall not serve as a volunteer in any capacity in which he/she would be working directly and in an unaccompanied setting with minors on more than an incidental and occasional basis or have supervision or disciplinary power over minors. (Education Code 35021, 45349; Penal Code 290.95)

Note: Districts may verify whether a person is a registered sex offender by checking the Department of Justice's Megan's Law web site, asking law enforcement to conduct a check pursuant to Education Code 35021.1, and/or requiring volunteers to certify as to their status. The following paragraph should be modified to reflect district practice.

The Superintendent or designee may require all volunteers to disclose their status as a registered sex offender and/or provide the district with sufficient information in order to allow verification of this status on the Department of Justice's Megan's Law web site.

Note: Education Code 45347 and 45349 require that volunteers providing supervision or instruction meet the obligations required of classified staff. Pursuant to Education Code 49406, tuberculosis testing is one of these obligations; see AR 4112.4/4212.4/4312.4 - Health Examinations. In areas where there is a high incidence of tuberculosis, the district may revise the following paragraph to require more frequent tests or to require that all volunteers be tested.

No volunteer shall be assigned to supervise or instruct students unless he/she has submitted evidence of an examination within the past 60 days to determine that he/she is free of active tuberculosis. Volunteers who test negative shall thereafter be required to take a tuberculosis test every four years in accordance with Education Code 49406. (Education Code 45106, 45347, 45349, 49406)

The Superintendent or designee may exempt from tuberculosis testing requirements those volunteers who serve less than a school year and whose functions do not require frequent or prolonged contact with students. (Education Code 49406)

### Volunteer Facilities Projects

Note: The following optional section should be revised to reflect district practice.

Note: Pursuant to Labor Code 1720.4, volunteers are exempt from laws requiring workers employed in public works projects (e.g., construction and repair work) to be paid at least the general prevailing rate of per diem wages.

All volunteer facilities projects shall have approximate start and completion dates and shall be approved by the principal in advance. Projects also shall be approved in advance by the Superintendent or designee if they involve the following types of work:

1. Alterations, additions, or repairs to buildings and grounds
2. Construction involving wall or roof penetration, drilling, or nailing
3. Structural modifications
4. Electrical, electronic, plumbing, or heating and cooling work
5. Painting
6. Installation of carpet, playground equipment, benches, sprinkler systems, marquees or signs
7. Paving
8. Tree planting, pruning, or removal

The Superintendent or designee shall ensure that volunteers possess the appropriate license and/or have sufficient expertise appropriate to the project. He/she shall also ensure that such projects comply with building and safety codes and other applicable laws and collective bargaining agreements. The district shall provide on-site assistance and supervision for such projects as necessary. Projects shall be inspected upon completion to ensure that the work was done satisfactorily.

**Sausalito Marin City School District**

**Agenda Item:** 11.08

**Date:** December 11, 2013

☐ Correspondence

☐ Consent Agenda

☐ Reports

☐ General Functions

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☐ Personnel Services

☐ Financial & Business Procedures

☐ Curriculum and Instruction

☒ Policy Development

**Item Requires Board Action:** ☐

**Item is for Information Only:** ☒

**Item:** Board Policy 1260 - Community Relations – Educational Foundations

**Background:**

This is a first read for the policy regarding Educational Foundations.

**Fiscal Impact:**

Undetermined

**Recommendation:**

First Read

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

## Community Relations

### **Educational Foundations**

The Governing Board recognizes the importance of community support of district programs, including voluntary financial contributions, to assist the district in achieving its goals for student learning.

Note: Educational foundations may be created to benefit the entire district, a specific school, or to support or sustain a variety of purposes, such as the arts, music, and/or computer programs; to provide graduating students with scholarships and/or loans; and to develop programs which meet new educational needs. It is strongly recommended that the Board and foundation work cooperatively to identify specific needs and to develop guidelines as to how resources will be used. For language regarding the acceptance of gifts and grants, see BP 3290 - Gifts, Grants and Bequests.

The Board desires to work cooperatively with the educational foundation in determining the purposes for which funds may be used to meet the changing needs of the district and its students. The Board recognizes that an educational foundation is a separate legal entity, independent of the district. However, the foundation is encouraged to provide regular reports to the Board on the status of its work and to communicate ways that the district can help support the foundation's activities.

With the consent of the Superintendent or designee, the educational foundation, as appropriate, may use the district's name, a school's name, a school team's name, or any logo attributable to a school or the district.

The Board supports foundation allocations that serve all district schools equitably.

**Sausalito Marin City School District**

**Agenda Item:** 11.09

**Date:** December 11, 2013

☐ Correspondence

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☐ Curriculum and Instruction

☒ Policy Development

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

**Item:** Board Policy and Administrative Regulation 3312.2 - Business and Non-instructional Operations - Educational Travel Program Contracts

**Background:**

This is a first read for the policy regarding contracts for Educational Travel.

**Fiscal Impact:**

Undetermined

**Recommendation:**

First Read

**Prepared for:** S. Van Zant

**Prepared by:** S. Van Zant

Business and Noninstructional Operations

**Educational Travel Program Contracts**

The Governing Board believes that field trips and other travel opportunities for students are a valuable tool in supporting classroom instruction and promoting students' awareness of places and events. In contracting with organizations to provide educational travel services, the Board desires to ensure a quality educational experience and the health, safety and welfare of each student traveler.

The Superintendent or designee shall contract only with educational travel organizations which adhere to state law and exhibit safe and reputable business practices.

The Superintendent or designee shall establish procedures for selecting the highest quality vendor, taking into account student safety, quality of the program and fiscal integrity.



Business and Noninstructional Operations

**Educational Travel Program Contracts**

Definitions

Educational travel organization or organization means a person, partnership, corporation, or other entity which offers educational travel programs for students residing in California. (Business and Professions Code 17552)

Student traveler or student means a person who is enrolled in elementary or secondary school, grades kindergarten through grade 12, at the time an educational travel program is arranged with an educational travel organization. (Business and Professions Code 17552)

Educational travel program means travel services that are arranged through or offered to an elementary or secondary school in the state, and where the services are represented to include an educational program as a component. (Business and Professions Code 17552)

Owner means a person or organization which owns or controls 10 percent or more of the equity of, or otherwise has claim to 10 percent or more of the net income of, the educational travel organization. (Business and Professions Code 17554)

Principal means an owner, an officer of a corporation, a general partner of a partnership, or a sole proprietor of a sole proprietorship. (Business and Professions Code 17554)

Contract Requirements

The Superintendent or designee shall ensure that each written contract with an educational travel organization includes all of the following: (Business and Professions Code 17554)

1. The travel organization's name, trade or business name, business address, business telephone number and a 24-hour emergency contact number
2. An itemized statement which shall include but not be limited to:
  - a. Services to be provided as part of the program
  - b. Agreed cost for the services
  - c. A statement as to whether or not the educational travel organization maintains insurance that supplies coverage in the event of injury to any student traveler, including the type and amount of coverage, the policy number and issuer, and the name and telephone number of the person or organization which is able to verify coverage

- d. Any additional costs to students
  - e. The qualifications, if any, for experience and training that are required to be met by the educational travel organization's staff who shall accompany students on the educational travel program
3. A written description of the educational program being contracted for, including a copy of all materials to be provided to students
  4. The number of times the educational travel program or a substantially similar educational travel program proposed by the contract has been conducted by the organization and the number of students who completed the program
  5. The length of time the organization has either been arranging or conducting educational travel programs and, at the option of the organization, other travel services with substantially similar components
  6. The name of each owner and principal of the organization
  7. A statement as to whether any owner or principal of the organization has had entered against him or her any judgment, including a stipulated judgment, order, made a plea of nolo contendere or been convicted of any criminal violation in connection with the sale of any travel services for a period of 10 years predating the contract

District staff shall inform all vendors representing educational travel organizations that they may not arrange a travel program before the district has first entered into a written contract with the organization.