

Board of Trustees: Joshua Barrow - President, Ida Green - Vice President, Debra Turner - Clerk, Thomas Newmeyer, Caroline Van Alst  
Superintendent: Will McCoy

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

**Tuesday, March 14, 2017**

4:30 p.m. Open Session – Bayside/Martin Luther King Jr. Multi-Purpose Room  
4:31 p.m. Closed Session – Bayside/Martin Luther King School Conference Room  
6:00 p.m. Open Session – Bayside/Martin Luther King Jr. Multi-Purpose Room

**1. OPEN SESSION – Call to Order**

**2. CLOSED SESSION – AGENDA**

**2.01** With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957 **Public Employment – Superintendent’s Evaluation**

**2.02** With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54957 **Public Employment - Discipline/Dismissal/Release – Certificated Employees**

**2.03** With respect to every item of business to be discussed in Closed Session pursuant to GC Section 54956.9 (b) **Conference with Legal Counsel – Anticipated Litigation – Significant Exposure to Litigation – Two Cases**

**3. RECONVENE TO 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.

**4. PLEDGE OF ALLEGIANCE** 2 minutes

**5. AGENDA REORGANIZATION/APPROVAL**  
Are there any requests from the Board to move any agenda item to a different location? 2 minutes

**6. BOARD COMMUNICATIONS** 10 minutes

**7. ORAL COMMUNICATIONS** 20 minutes

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.

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

8. **CORRESPONDENCE** 5 minutes  
8.01 Willow Creek Academy
9. **DISTRICT REPORTS**
- 9.01 Bayside MLK Jr. Academy Principal 5 minutes  
9.02 Willow Creek Academy 5 minutes  
9.03 Superintendent 5 minutes  
- Update on CCEE, MCOE and PLAN Collaborative Initiatives
10. **BOARD COMMITTEE REPORTS**
- 10.01 Willow Creek Academy Oversight (Barrow, Turner) 5 minutes  
10.02 District Structure – Ad Hoc (Turner, Barrow) 10 minutes
11. **DISCUSSION ITEMS**
- 11.01 Update on District Office Fire Insurance Settlement 5 minutes  
11.02 Update on Budget Advisory Committee 10 minutes
12. **CONSENT AGENDA** – All items are approved by a single action. Board members may remove an item from the consent agenda for separate discussion 5 minutes
- 12.01 Minutes of the November 9, 2016, February 14 and February 28, 2017 Board Meetings  
12.02 Payment of Warrants – Batches 32-35  
12.03 Math Instruction Agreement with the Tamalpais Union High School District  
12.04 Field Trips
13. **ACTION ITEMS**
- 13.01 Items Removed from the Consent Agenda: Any item removed from the Consent Agenda may be discussed and acted upon individually  
13.02 Approval of the Second Interim 2016-2017 Budget Report 15 minutes  
13.03 Approval of Independent Auditor Selection for Fiscal Years 2017-2019 2 minutes  
13.04 Approval of Purchase of Toolbox Training Program 5 minutes  
13.05 Approval of Special Education Service Providers 2 minutes  
13.06 Resolution 743 - Establishment of LCAP Parent Advisory Committee 15 minutes
14. **POLICY DEVELOPMENT**
- 14.01 Discussion of Policy Services - California School Board Association 5 minutes
15. **PERSONNEL ACTION ITEMS** 5 minutes
- 15.01 Letter of Resignation - Minor  
15.02 Letter of Resignation – Estes  
15.03 Letter of Resignation – Reyes
16. **FUTURE MEETINGS**
- 16.01 The next Regular Meeting of the Board of Trustees will be on Tuesday, March 28, 2017, in the Bayside/Martin Luther King School Multi-Purpose Room
17. **FUTURE TOPICS** 5 minutes
18. **ADJOURNMENT** 2 minutes

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

2/28/2017

Dear Sausalito Marin City Board of Trustees:

On behalf of Willow Creek Academy, I write to address item 9.01, "Discussion of the 2016-17 Budget and Multi-Year Projections," on the agenda for the February 28, 2017 Board meeting. This item raises two issues of great concern to Willow Creek Academy -- and therefore to 70% of the students who attend public school in this District and that you represent.

First, we want to make it clear that from Willow Creek's perspective, the process for determining the Basic Aid calculation is not yet complete. We have concerns about the Basic Aid Negative number in the proposed budget -- it projects an overall figure of roughly \$280,000 and allocates nearly \$200,000 as Willow Creek's share. Unfortunately, the process Willow Creek and the District have been following to determine the amount of any excess or negative has been slowed due to limited clarity on funding specifics. As a result we have open areas to discuss that will impact the final Basic Aid calculation.

In January, we had two productive meetings that resolved a number of open issues that substantially reduced a projected basic aid negative. We continued the process by email in the days following the last Board meeting. On February 21 (last Tuesday), the District team acknowledged that a \$303,000 figure added just prior to the 2.14.17 Board meeting (and included in the Board packet number) was, in fact, an error. They advised, however, that a new figure -- roughly \$250,000 for debt service -- was now being added. Willow Creek has requested additional information about the basis for this figure's inclusion, but has not yet received it.

Another open issue is whether the budgeted attorney's fees of \$270,000 are properly included in the calculation. The District has acknowledged that at least some of it is not, and Willow Creek requested a breakdown in January of how the budgeted fees are allocated to allow assessment of how much, if any, should be included in the calculation. Again, that information has not yet been provided.

Given the specific definition of "District Overhead" in the MOU -- which includes only costs for District-specific personnel and for accounting and oversight -- we suspect that these figures are not properly included in the calculation. When they are adjusted out, a basic aid excess, rather than a negative, would result. But, as noted, we have not had sufficient time to work out these and certain other centrally relevant issues.

We also want to note concerns about the proposed allocation of a possible Basic Aid negative. Even if there were a negative, the District administration's flat allocation based on student headcount is inconsistent with the MOU. The parties agreed to allocate any excess using a need-based formula, but they deliberately chose not to apply a formula to the allocation of a negative. Rather, that was left open to negotiation -- but subject to the overarching principle stated at the beginning of the funding section of the MOU: that resources are to be allocated "equitably" and without regard to which public school students attend. We submit that this requires consideration of a host of factors not included in the formulaic approach. Examples of this include the relative revenue/expenditures at the two schools, whether expenditures classified as

“overhead” benefited one school more than the other, whether they were reasonably expended, and whether other obligations in the MOU were met.

The second major issue raised by the budget agenda item is the listing of renegotiation of the MOU as the first of several ways of addressing the District’s “structural deficit.” This passage of the administration’s memorandum states that the driving force behind these options will be to “least affect the education programs of Bayside Martin Luther King” Academy -- notably omitting consideration of impact on educational programs for the 70% of District students who attend Willow Creek Academy. If failing to include WCA in the statement was an inadvertent omission, we request you make an official correction. If not, this runs directly contrary to the policy adopted by the District Board that resource allocation must be driven by equity -- and not by which school families choose to attend. Put simply, it is neither equitable nor consistent with Board-adopted policy to balance the budget by simply cutting an already bare-bones budget at Willow Creek.

We all want this process to be completed correctly and quickly. The District administration has expressed a willingness to continue the dialogue with Willow Creek to arrive at the correct Basic Aid Negative or Excess figure as soon as possible. We respectfully request that the District Board support this approach and affirm that the administration should be guided by the Board’s stated policy of allocating resources based on equity and not based on which public school children attend.

Thanks,

Kurt Weinsheimer  
President, Willow Creek Academy Board of Directors



Sausalito Marin City School District | Inventory - Corrective Actions

Category	ACTION	FCMAT	MCOE 9-POINT PLAN	AUDIT FINDINGS	UCP	WILLIAMS COMPLAINT	MCOE CREDENTIAL MONITORING	INSTRUCTIONAL MATERIAL INVENTORY	VOTE-OF-NO CONFIDENCE DEMANDS	STATUS
Personnel	Ensure that properly credentialed teachers are providing all subject area instruction, including physical education.	X	X	X	X	X	X		X	In Progress
Policies & Regs	Implement effective LCAP Process and Development.	X		X	X				X	In Progress
Policies & Regs	Recognize and demonstrate primary responsibility to students enrolled in the district's Bayside Martin Luther King, Jr. Academy.	X	X		X				X	Follow Up Needed
WCA	Renegotiate WCA MOU and Funding.	X	X		X				X	Follow Up Needed
Facilities	Ensure the school building, building system, or part of the school grounds is in a condition that does not pose a threat to the health and safety of students, teachers, or school employees.		X			X			X	In Progress
Facilities	Ensure restrooms are fully operational, maintained and accessible, cleaned regularly, and stocked at all times.		X			X			X	Completed/Implemented
Personnel	Maintain appropriate CLAD teacher requirements.		X	X					X	In Progress
Personnel	Ensure classes have been assigned a permanent teacher within the first 20 working days of the semester.		X			X			X	Follow Up Needed
Policies & Regs	Review all existing agreements/Memoranda of Understanding (MOUs).	X	X						X	In Progress
Students	Address Instructional Materials Insufficiency.		X			X		X		In Progress
Students	Restore educational enrichment programs.		X				X		X	In Progress
Students	Review the instructional and program needs for students and adjust staffing accordingly.	X					X		X	Not Started
Students	Ensure students have textbooks or instructional materials to use at home or after school.		X			X			X	In Progress

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Policies & Regs	Develop timeline to implement FCMAT recommendations.	X	X							In Progress
Policies & Regs	Establish proper account coding.	X		X						Completed/Implemented
Policies & Regs	Review and follow up on any audit exceptions or management letter findings or recommendations, descriptions of corrective actions or plans to correct items.	X		X						In Progress
Students	Develop Individual Learning Plans for students.		X						X	In Progress
Students	Ensure an Equitable Education for students of the district.		X						X	In Progress
Students	Develop an Education Reform Plan.		X						X	In Progress
Facilities	Annually re-evaluate in a public setting facility use provisions including effects on Bayside/MLK students.	X								Not Implemented
Facilities	Develop a five-year facilities master plan that incorporates demographics, student enrollment, facility capacity, capital improvements and funding methodologies to support student housing needs.	X								Not Started
Facilities	Seek competitive bids on public works projects over \$15,000 and equipment, materials or supplies to be furnished, sold or leased in excess of current bid limits.	X								In Progress
Facilities	Obtain and maintain equipment listings from director of maintenance and operations.	X								Not Started
Personnel	Develop comprehensive Staff Professional Development Plan.		X							In Progress
Personnel	Comply with Administrative/Teacher ratio requirement.			X						Follow Up Needed
Personnel	Provide training for proper attendance accounting.			X						Not Started

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Personnel	Consider online, read-only access to financial information by site administrators and department managers.	X								In Progress
Personnel	Consider commissioning a study to determine appropriate staffing levels for both certificated and classified employees.	X								Not Started
Personnel	Review confidential employees' work responsibilities to ensure they meet Government Code Section 3540.1 requirements.	X								Not Started
Personnel	Revise confidential employee job descriptions (and classifications) as needed.	X								Not Started
Personnel	Send personnel staff members to training conducted by CODESP and/or CPS on a variety of pertinent subjects.	X								Not Started
Personnel	Communicate to every employee the expectation of compliance with all policies and procedures, code of ethics and standards of conduct.	X								In Progress
Personnel	Develop and implement ongoing employee fraud prevention training programs.	X								Unkown
Personnel	Ensure that employees are cross-trained in key areas of responsibility.	X								Unkown
Personnel	Develop desk manuals of employee duties; ensure that each employee includes step-by-step procedures for all assigned duties in their desk manual.	X								Not Started
Personnel	Ensure that each employee understands their responsibility for records retention.	X								Unkown
Personnel	Provide extensive training for all employees involved in purchasing if the online QSS purchase order system is implemented.	X								Unkown
Personnel	Consider reconfiguring staffing to align with the number of students being served.	X								In Progress
Personnel	Review the need for both a superintendent and a principal; consider combining these roles in one position.	X								In Progress

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Personnel	Depending on the leadership structure, review the need for other positions such as director of facilities and assistant principal.	X								In Progress
Personnel	Conduct a salary study of its management positions to ensure equity both within the district and with comparable districts.	X								Unkown
Personnel	Consider using any salary savings to staff part-time teaching positions to provide targeted student intervention...	X								In Progress
Personnel	Ensure written agreements between each organization and district is approved by the board, includes certification of all applicable employee clearances.	X								In Progress
Personnel	Revise job descriptions as necessary among district office staff to accommodate the changes in procedures.	X								In Progress
Personnel	Assist, train and hold accountable the business manager.	X								Not Started
Internal Controls	Provide monthly updates to Board on outstanding actions.		X							In Progress
Internal Controls	Implement Year End financial procedures.			X						In Progress
Internal Controls	Establish and maintain better communication at all levels of the organization.			X						In Progress
Internal Controls	Ensure employee timesheets are signed prior to processing the timesheets for payment.			X						Follow Up Needed
Internal Controls	Develop and implement proper procedures for cash handling.			X						In Progress
Internal Controls	Monitor open accounts with updated and authorized signers.			X						In Progress
Internal Controls	Reconcile bank accounts.			X						Unkown
Internal Controls	Reconcile holding accounts.			X						Unkown
Policies & Regs	Maintain annual Statement of Economic Interests.			X						Unkown

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Internal Controls	Reconcile and maintain ASES program records.			X						Unkown
Internal Controls	Establish procedures for FRPM and/or EL eligible.			X						Unkown
Internal Controls	Establish appropriate procedures child nutrition program.			X						In Progress
Policies & Regs	Honor the commitments made in board bylaws and policies.	X								Unkown
Policies & Regs	Provide clear and concise budget presentations and materials.	X								In Progress
Policies & Regs	Ensure that all volunteers and employees follow board policies and administrative regulations.	X								In Progress
Internal Controls	Implement sound financial internal control structure.	X								In Progress
Internal Controls	Take immediate steps to construct separate travel request and reimbursement forms that more closely meet needs.	X								Unkown
Policies & Regs	Establish meal and mileage rates for use in employee travel.	X								Unkown
Policies & Regs	Implement the procedures for travel expenditures.	X								Unkown
Policies & Regs	Implement the procedures regarding revolving account transactions.	X								In Progress
Policies & Regs	Update all board policies and administrative regulations by the end of the fiscal year.	X								Not Started
Policies & Regs	Develop and implement a protocol to ensure future required changes to board policies and administrative regulations are adopted by the district in a timely fashion.	X								Not Started
Policies & Regs	Ensure that all board policies and administrative regulations are posted to its website.	X								Partially Implemented
Policies & Regs	Annually adopt and communicate board approved budget goals and objectives.	X								In Progress



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Policies & Regs	Implement a set of board-approved guiding principles outlining the district's financial priorities for use in decision making.	X								Unkown
Policies & Regs	Prepare a formal budget development calendar, including critical tasks, deadlines and the staff member assigned. Obtain annual approval of the calendar from the governing board.	X								Not Started
Policies & Regs	Implement a budget development process that includes site administrators and department managers and holds them accountable to stay within their budget.	X								Not Started
Internal Controls	Prohibit other fund or restricted program encroachment without the express support of the district's executive leadership and the governing board.	X								Follow Up Needed
Internal Controls	Prohibit the inclusion of carryover balances during budget development.	X								Completed/Implemented
Internal Controls	Conduct budget study sessions for the governing board and all interested stakeholders during budget development and bring periodic updates to the board during the process.	X								In Progress
Internal Controls	Periodically assess fiscal health to help ensure its viability.	X								In Progress
Internal Controls	Assess all requests for expenditures for goods and services to ensure financial resources equitably support all district students.	X								Unkown
Internal Controls	Provide regular and frequent budget revisions to the governing board for approval.	X								In Progress
Internal Controls	Perform annual and periodic duties to ensure compliance with state and federal regulations.	X								In Progress
Internal Controls	Ensure that the required current state and federal legal employment notices are posted in staff lounges.	X								Unkown
Internal Controls	Ensure that the board meeting calendar contains financial reporting deadlines to ensure compliance.	X								In Progress
Policies & Regs	Survey the board regarding specific areas of interest or topics for which they would like additional explanation or training.	X								Not Started



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Internal Controls	Present all adjustments resulting from the independent audit of the prior year's financial records to the governing board for approval.	X								Unkown
Internal Controls	Review processes for applying indirect costs and revise procedures beginning with fiscal year 2011-12.	X								Not Started
Policies & Regs	Improve communication practices, identify measurable objectives and implement strategies to achieve those objectives.	X								Not Started
Internal Controls	Develop and implement fraud detection methods.	X								Unkown
Internal Controls	Create a policies and procedures manual for the business department.	X								Not Started
Personnel	Implement payroll procedures that will provide a sound internal control structure.	X								In Progress
Personnel	Revise job descriptions as necessary among district office staff to accommodate revised payroll procedures.	X								Unkown
Personnel	Establish an individual payroll file for each employee.	X								In Progress
Personnel	Implement a calendaring system in the Personnel Department to track the dead-lines for employee evaluations.	X								In Progress
Personnel	Provide sites/departments with notifications from the Personnel Department regarding deadlines for employee evaluations, and track compliance with the evaluation deadlines.	X								In Progress
Personnel	Provide district administrators/department heads with training in documenting employee performance.	X								Not Started
Personnel	Implement the procedures for employee recruitment / selection.	X								Unkown
Personnel	Submit the certificated and classified employment application forms to legal counsel for evaluation.	X								Not Started
Personnel	Adopt standardized forms for use in the employee selection process.	X								Not Started

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Personnel	Implement Defensible Employment Testing for meeting selection requirements.	X								Not Started
Personnel	Provide annual notice to each employee to confirm their vacation and personal necessity/sick leave balances.	X								Not Started
Personnel	Implement the procedures for employee resignations and retirements.	X								Not Started
Internal Controls	Take immediate steps to fully implement the QSS position control module, including the use of an outside consultant for the initial system setup to lessen the burden on district office staff.	X								In Progress
Internal Controls	Revise job descriptions of district office staff as necessary to ensure that adequate internal controls are established for maintenance of the position control system.	X								Unkown
Internal Controls	Ensure that one person does not have the ability to access both the demographic and payroll screens of employees in the position control module.	X								Not Started
Internal Controls	Review employee change of status form.	X								Not Started
Internal Controls	Include a check box or signature line reflecting verification of board approval if required for the personnel action on the change of status form.	X								Unkown
Internal Controls	Establish steps to process the district's position control transactions.	X								Unkown
Internal Controls	Implement the procedures for purchase orders.	X								In Progress
Internal Controls	Utilize open purchase orders for ongoing purchases of inexpensive items from the same vendor.	X								In Progress
Internal Controls	Consult with legal counsel regarding its July 2011 award of its contract for the food service program.	X								Not Started
Internal Controls	Immediately contact legal counsel with questions regarding bidding.	X								Unkown
Internal Controls	Meet with legal counsel to obtain a complete set of competitive bidding documents.	X								Unkown

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Internal Controls	Provide training for staff on bidding requirements and procedures.	X								In Progress
Internal Controls	Establish a policy requiring three quotes to be obtained when items exceed a specified amount.	X								Unkown
Internal Controls	Issue district credit cards in both the individual's name and the district's name.	X								Completed/Implemented
Internal Controls	Ensure that each person issued a credit card signs a usage agreement that provides specifics of the credit card program.	X								Not Started
Internal Controls	Require a purchase order for all purchases of goods and services via credit card, with the exception of some travel expenses.	X								Unkown
Policies & Regs	Review grant proposals and implementation details to ensure that services align with the district's goals and follow board policy.	X								Unkown
Students	Implement strategies to address decline in academic performance.				X					Follow Up Needed
Students	Develop and Implement Compensatory Education including Summer School		X							In Progress
Students	Develop Transitional Kindergarten and Preschool outreach strategies.		X							In Progress
Students	Maintain sufficient classroom space.								X	Unkown
Students	Create school schedules that prioritize core instructional programs that maximize student learning and comply with the Collective Bargaining Agreements.	X								Unkown
Students	Use the LCAP process and the professional knowledge of staff to determine the needs of students at Bayside MLK and an adequate level of funding to meet those needs.	X								Unkown
Students	Develop a multi-step plan, open to all stakeholders, to evaluate the advantages and disadvantages of different school site and district grade level configurations.	X								Not Started
Students	Provide subject matter instruction for middle school students. Realign funding priorities as needed to ensure that this occurs.	X								In Progress

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WCA	Review Demographics at WCA related to the decline in African American Students.				X					In Progress
WCA	Recognize and demonstrate relationship with WCA is as charter school authorizer.	X								Unkown
WCA	Faithfully implement the provisions of the MOU, even when they are not favorable to WCA.	X								Unkown
WCA	Provide the public and all interested parties an opportunity to hear and give input on the financial arrangements between the district and WCA.	X								Not Started
WCA	Establish separation between operational and fiscal structures for WCA facilities, purchasing, administrative and other services.	X								Unkown
WCA	Hold public hearing about provisions of charter within 30 days after receiving petition.	X								Unkown
WCA	Review the applicable lease costs associated with the space provided to WCA, if any, each fiscal year with data derived from the annual independent auditor's report.	X								Unkown
WCA	Establish a formal charter school oversight review process consistent with the requirements in the California Education Code.	X								In Progress
WCA	Revise the current MOU to correct inconsistencies with requirements in the California Education Code and Title 5, California Code of Regulations.	X								In Progress
WCA	Be specific about the form and frequency of oversight practices; ensure that expectations are clearly defined in policy and/or the MOU.	X								Not Started
WCA	Routinely monitor WCA's student recruitment, issues related to racial and ethnic balance, and implementation of other items in the charter petition to ensure compliance.	X								Not Started
WCA	Initiate a comprehensive review of WCA's enrollment practices.	X								Not Started
WCA	Immediately require the charter school to cease refusing enrollment to special needs students (SDC).	X								In Progress

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WCA	Ensure that the total percentage of WCA students allowed because of the enrollment priority for children of a charter school's founders, teachers and staff is small.	X								Unkown
WCA	Ensure that WCA's charter petition and its website provide the same information regarding admission priority order and classifications.	X								Unkown
WCA	Ensure that the charter school develops a systematic tracking system of students granted admission to WCA through the lottery are not enrolling their students.	X								Unkown
WCA	Ensure that all students have equal access to WCA, regardless of race, ethnicity, socio-economic level, or disability.	X								Unkown

Legend:

Green = Facilities  
Peach = Personnel  
Blue = Policies and Regulations  
Gray = Internal Controls  
Bright Blue = WCA  
Yellow = Students

Uniform Complaint Procedure (UCP)

Actions are displayed in order of frequency.



# SMCSD LCAP Engagement 2017

BAY AREA PARENT LEADERSHIP ACTION NETWORK

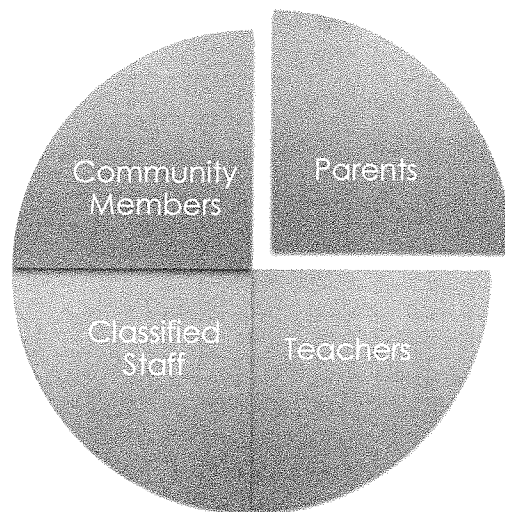
MARCH 14, 2017



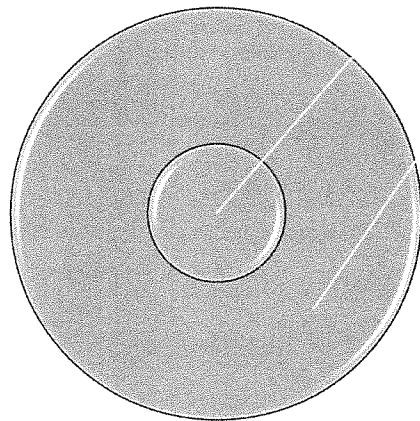
## 2017 LCAP Engagement Priorities

- ▶ Ensure all stakeholders understand California Schools Dashboard
- ▶ Ensure all stakeholders understand new LCAP Annual Template
- ▶ Ensure all stakeholders understand SMCSD Local Measures
- ▶ Gather feedback on SMCSD Implementation of Williams Complaints, Local Measures, and State Priorities
- ▶ Gather feedback on draft LCAP
- ▶ Hold Public Hearing on LCAP
- ▶ Ensure LCAP and SMCSD Budget Align

## School Site Council Composition



## English Learner Advisory Committee Composition



Elected EL  
Parents  
(min. 3)

EL Parents

There are currently 42 EL students attending Bayside MLK Jr Academy this year. There are over 3 different native languages spoken by EL students



## 2017 SMCSD Current Committee Schedule

### School Site Council

Meets weekly on  
Wednesdays

### English Learners Advisory Committee

Will meet March 21

### Budget Advisory Committee

Meets weekly on  
Fridays

### Community Advisory Committee

Will meet in March  
or April

## Board Resolution to Establish LCAP Parent Advisory Committee

- ▶ Section 52063 of the Education Code provides that the governing board of a school district shall establish a parent advisory committee to advise the governing board and the superintendent regarding the requirements of LCAP
- ▶ The parent advisory committee shall include parents or legal guardians of pupils who:
  - ▶ "Eligible for free or reduced-price meals"
  - ▶ "Foster youth" means a child who is in foster care
  - ▶ "Pupils of limited English proficiency" means pupils who do not have the clearly developed English language skills necessary to receive instruction only in English

## LCAP Parent Advisory Committee Engagement Priorities

### **Focus: Long-term Planning of School and District Strategies and Resources in LCAP**

- ▶ Public Review of California Dashboard
- ▶ Community Engagement in LCAP Priorities
- ▶ Community Engagement in Progress toward Community School
- ▶ Develop recommendations to FY 17-20 annual LCAP Update
- ▶ Review of FY17-20 annual LCAP Update



## LCAP Parent Advisory Committee Composition

Minimum Requirement for LCAP PAC: must have parents of High Need Students

Parent of  
Low  
Income  
student

Parent of  
English  
Learner  
student

Parent of  
student  
in Foster  
Care

Parent

Parent

## LCAP Parent Advisory Committee Composition

Proposed Alignment with Bayside MLK Jr Academy SSC and ELAC

Elected  
SSC  
Parent

Elected  
SSC  
Parent

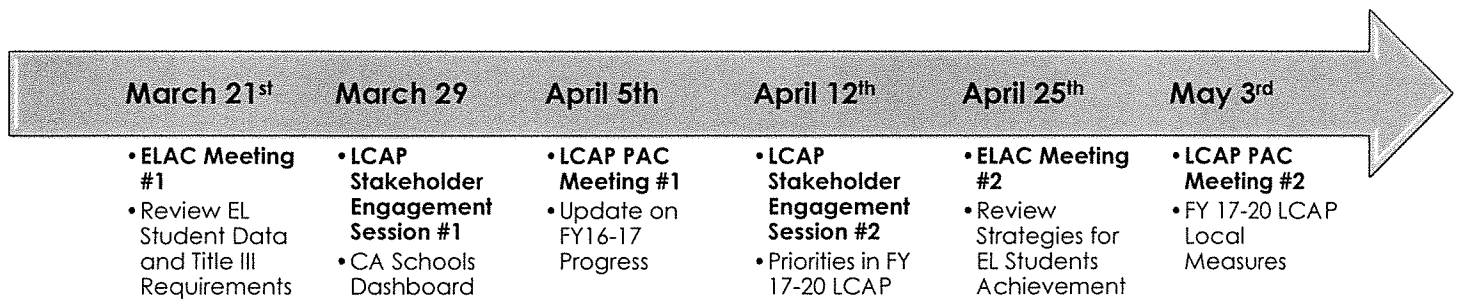
Parent of  
student  
in Foster  
Care

ELAC  
Elected  
Parent

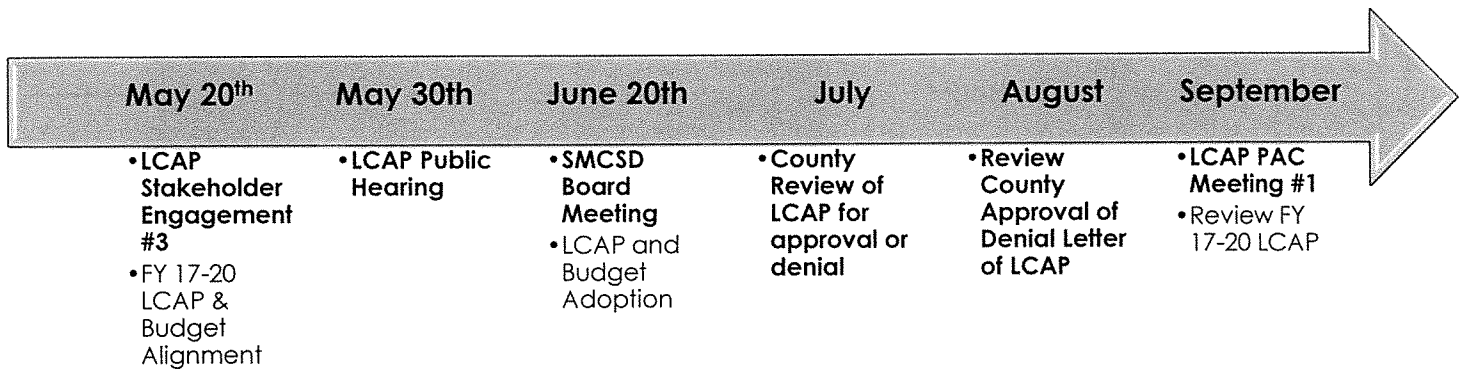
ELAC  
Elected  
Parent



## Proposed LCAP Annual Update Engagement Dates



## Proposed LCAP Annual Update Engagement Dates



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Questions?

**SAUSALITO MARIN CITY SCHOOL DISTRICT  
BOARD MEETING MINUTES  
November 9, 2016**

**ATTENDANCE**

Board Members Present: Caroline Van Alst, William Ziegler, Thomas Newmeyer, Joshua Barrow,  
Absent: Ida Green

Superintendent: Will McCoy

The meeting was called to order at 6:00 p.m.

**CLOSED SESSION**

The Board and Superintendent convened closed session at 6:02 p.m.

**RECONVENE TO OPEN SESSION**

Open session reconvened at 8:15 p.m.

**REPORT OUT OF CLOSED SESSION**

Trustee Van Alst announced that no action was taken in closed session.

**ADJOURNMENT**

Newmeyer/Barrow/All to adjourn the meeting at 8:16 p.m.

---

Signature/Date

---

Title



**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
**BOARD MEETING MINUTES**  
**February 14, 2017**

**ATTENDANCE**

Board Members Present: Joshua Barrow, Ida Green, Thomas Newmeyer, Debra Turner  
Caroline Van Alst

Superintendent: Will McCoy

The meeting was called to order at 5:03 p.m.

**CLOSED SESSION**

The Board and Superintendent convened closed session at 5:04 p.m.

**RECONVENE TO OPEN SESSION**

Open session reconvened at 6:14 p.m.

**REPORT OUT OF CLOSED SESSION**

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

**PLEDGE OF ALLEGIANCE**

Trustee Newmeyer led the pledge of allegiance.

Trustee Van Alst said that out of an abundance of caution and light of recent accusations regarding a common-law conflict of interest pertaining to board members who have children at the charter school, she will again recuse herself from voting on items that pertain to discretionary allocation of funds between the District and Willow Creek Academy. Trustee Newmeyer said that he would do the same.

Trustee Van Alst asked that 1. The minutes of January 10, 2017 and 2. Approval of the new furnace installation at Willow Creek Academy be removed from the Consent Agenda.

**Van Alst/Newmeyer/All to remove 1. The minutes of January 10, 2017 board meeting and 2. Approval of the new furnace installation at Willow Creek Academy from the Consent Agenda.**

**BOARD COMMUNICATIONS**

Trustee Turner thanked parents, in particular Ms. Adams and Mr. McCrary, for faithfully coming to district and community meetings. She also thanked the district for facilitating her attendance at the Masters in Governance classes conducted by the California School Board Association.

Trustee Green said that she is also taking the Masters in Governance classes.

Trustee Barrow said a representative from the Marin City Center for Community Life Project will come to the next board meeting to talk about a major project spearheaded by the Marin City Community Services District.

### **ORAL COMMUNICATIONS**

Jim Cerreta, Assistant Superintendent for Business Services at the Marin County Office of Education, commented on the district's first interim budget report. He noted that the District submitted the first interim report with a positive certification, but that the County changed this to a qualified certification in view of the district's structural deficit spending. He said that the district will be required to develop a fiscal recovery plan and present preliminary information on the subject in its second interim report.

### **Director of Maintenance**

Director of Maintenance Alan Rothkop said the furnace at Bayside MLK Jr. Academy has a faulty electric motor. The district will ask for bids for a new furnace, expected to cost around \$20K. We hope to recoup some of the cost from our insurers, he told the Board.

### **Bayside MLK Jr. Academy Principal**

Dr. Griffin gave a report on planned Black History Month celebrations and introduced 8<sup>th</sup> grader Stephania Glass, who talked about a class field trip to see the movie "Hidden Figures." Enrollment is at 162.

### **Willow Creek Academy**

WCA Head of School Tara Seekins gave a report on the school's activities, which include plans for a two-week Summer Academy. Enrollment stands at 401.

### **Superintendent**

Mr. McCoy gave a report on the Quarterly Report on Williams Uniform Complaints and gave an update on fiscal discussions with Willow Creek Academy. He said that the District is in the process of choosing a firm of auditors and reconfiguring its administrative structure.

### **Marin County Office of Education – Terena Mares**

Ms. Mares talked about corrective actions taken at the District, which include looking at teacher misassignments, performing textbook inventories and addressing an overall absence of systems.

### **California Collaborative for Educational Excellence – Community Advisory Committee**

Superintendent McCoy said that the committee had its first meeting last Monday with good representation from the community. This will be a hub for connecting the many community

partners with the District and it will assist us in our continuing quest for a community school, he said.

**Bay Area Parent Leadership Action Network – Pecolia Manigo**

Pecolia Manigo, executive director of PLAN, gave a timeline of her organization's activities, including the inauguration of the school site council and preparations for the Local Control and Accountability Plan.

**STANDING BOARD COMMITTEE REPORTS**

**Instructional Outcomes (Green, Turner)**

Trustee Turner asked that this committee be disbanded at the next board meeting.

**District Structure – Ad Hoc (Turner, Barrow)**

Trustee Barrow pointed out that the committee's members are Turner and Barrow.

**Van Alst/Newmeyer/All to approve the following Consent Agenda items:**

- 2017-2018 Board Meeting Calendar
- Field Trip
- School Construction Academy and the Association of California School Administrators (ACSA) Courses for Alan Rothkop
- Payment of Warrants – Batches 26-31

**Minutes of the January 10, 2017 Board Meeting**

**Newmeyer/Turner/1 Abstain to Approve the Minutes of the January 10, 2017 Board Meeting**

**Quarterly Report on Williams Uniform Complaints**

Superintendent McCoy said this report accurately reflects the number of complaints that were received and addressed by the District.

**Green/Turner/All to approve the Quarterly Report on Williams Uniform Complaints**

**Furnace Installation at Willow Creek Academy**

Trustees Van Alst and Newmeyer recused themselves from consideration of this item and left the room.

**Turner/Green/2 Absent to Approve the Furnace Installation at Willow Creek Academy**

**Resolution 741 – Immigrant Students**

Superintendent McCoy said that similar resolutions have passed throughout the County and State in support of students in public schools.

**Roll Call /Van Alst/Green/1 Abstain to approve Resolution 741 – Immigrant Students**

### **Approval of the 2016 School Accountability Report Card**

Ms. Mares said that this report card was a good communication tool in the past. It is now an antiquated system; nevertheless, it remains a State requirement.

**Van Alst/Newmeyer/All to approve the 2016 School Accountability Report Card**

### **2016-2017 Budget Update**

**Green/Turner/2 Absent to change item 9.01, 2016-2017 Budget Update from an action to a discussion item**

Trustee Barrow said he would like to continue the discussion around balancing the budget in years two and three, the negative basic aid excess dialogue with WCA, as well as any other appropriate revisions.

Kurt Weinsheimer, President of the Willow Creek Academy Board of Directors, said that fiscal discussions with the District are continuing and that the focus is on getting to the right information.

Marilyn Mackel, a local resident and school volunteer, said that what she is hearing amounts to delay and obfuscation. It is a simple calculation to figure out the amount needed for each child, she told the Board.

Bettie Hodges, director of the Hannah Project, said she is disappointed at the lack of courage demonstrated by the Board this year. She said both the District and WCA know the calculations that must be made. There will be pain, but right now only the children of Marin City are bearing it, she concluded.

Michael Tabb, a Marin City resident, said it is disappointing that this item has moved from the action to discussion category. He continued: It appears that the situation is getting worse. People are frustrated. We can't put our children on pause while you figure out what to do.

At 9:12 p.m., Trustee Barrow said that the Board would take a short break. The Board reconvened the meeting at 9:20 p.m.

### **2016-2017 and 2017-2018 District Nursing Services**

Trustees Newmeyer and Van Alst said that as this vote involves financial considerations for both schools, they would recuse themselves.

**Turner/Green/2 Absent to approve the 2016-2017 and 2017-2018 District Nursing Services**

### **Policy Updates by California School Board Association**



Superintendent McCoy recommended that the District work with CSBA to bring its policies up to date and be in synch with the regular adoption cycle.

#### **FUTURE TOPICS**

- MOU with County Library
- Presentation by the Marin City Center for Community Life Project
- LCAP Goals
- WCA Facilities Request
- In-District and Out-of-District Enrollment
- Refinancing of the Certificate of Participation
- Funds for Demolition of Annex Building
- Reports from Teachers
- Governance Workshop and Board Goal Setting Workshop

#### **ADJOURNMENT**

**Green/Van Alst/All to adjourn at 9:34 p.m.**

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Signature/Date

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Title

**ATTENDANCE**

Board Members Present: Joshua Barrow, Ida Green, Thomas Newmeyer, Debra Turner  
Caroline Van Alst

Superintendent: Will McCoy

The meeting was called to order at 5:34 p.m.

**CLOSED SESSION**

The Board and Superintendent convened closed session at 5:35 p.m.

**RECONVENE TO OPEN SESSION**

Open session reconvened at 6:12 p.m.

**REPORT OUT OF CLOSED SESSION**

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

**PLEDGE OF ALLEGIANCE**

Trustee Van Alst led the pledge of allegiance.

Superintendent McCoy pointed out that the date shown on the agenda is incorrect. It should be February 28, and not March 28.

The agenda order was approved.

**BOARD COMMUNICATIONS**

Trustee Turner said that she enjoyed the afternoon and evening presentations to celebrate Black History month at Bayside MLK Jr. Academy. Turning to issues of governance, she said that her understanding is that the two schools at the district have separate governing boards and that her primary responsibility is to Bayside MLK Jr. Academy and that her duties at WCA are confined to oversight functions.

**ORAL COMMUNICATIONS**

Ora Hathaway, a community member, said she is concerned that recusals by Board members may mean that there is not a quorum for certain votes. She asked if it would be possible to have more people join the board.

Barbara Sapienza, a local resident, said she wanted to follow up on her idea of mindfulness training for our students. She said that she knows of an expert in the field who works with children locally and suggested that both teachers and students at BMLK could benefit from this training, which can be paid for with a grant.

Mr. Schnee of Group Four Architecture presented the Marin City Community Services District plan for revitalization of the Phillips Drive corridor.

**Discussion of the 2016-2017 Budget and Multi-Year Projections**

Trustee Van Alst said that out of an abundance of caution, she would recuse herself and abstain from discussion on the topic. She continued: This has to do with an accusation by the County regarding a common-law conflict of interest for Board members with children in the public charter school participating in decisions regarding discretionary allocation of funds and resources from the district. My hope is that this is resolved very soon, but until we receive a final decision, I will be recusing myself from this discussion.

Trustee Newmeyer said he reiterates Trustee Van Alst's statement and added that he too would be recusing himself until the Board hears from the Attorney General.

Trustees Van Alst and Newmeyer left the room at 6:56 p.m.

Superintendent McCoy gave a report on the budget and the Memorandum of Understanding with Willow Creek Academy.

Marijke Smit, Vice President of the Willow Creek Academy Board, summarized the charter school's concerns with the district budget. Resource allocation must be driven by equity, she told the Board.

Jennifer Conway, parent of a first grader at WCA, asked for clarification on the Board's level of responsibility towards WCA and its guiding principles in general.

Clark Warden thanked the Superintendent for a "great presentation". He said that the budget before the Board is a work in progress and does not become reality until June 30. He added that in the past, substantial changes in numbers have occurred between the second interim and the final document.

Michael Tabb, a local resident, said Mr. McCoy's report was transparent and beneficial. He asked if there is any conflict of interest with Trustee Barrow, who has children at the charter school, staying on during budget discussions. This is an opportunity to teach our children to share with those who have bigger needs. Let's be just, he concluded.

Barbara Killey, a volunteer, said it was mentioned that there was no budget for the arts. Superintendent McCoy said that this was due to the budget and the Local Control Accountability Plan not being prepared in tandem.

In answer to Mr. Tabb's concern, Trustee Barrow said many board members across the country are overseeing budgets for multiple schools and a majority have children at one of those schools. He continued: I have sought the advice of District counsel and we have a legal opinion that there is no conflict of interest.

Trustees Van Alst and Newmeyer returned to the room at 7:52 p.m.

## **Consideration of School Bond Measure**

Trustee Barrow said the district's debt payments on the Certificate of Participation are above \$200K and slated to go higher.

Trustee Newmeyer said it is worth considering a bond measure, even though a two-thirds majority is needed for passage. Trustee Van Alst suggested consulting with a bond consultant or counsel. Trustee Turner said she would like to know the cost of a bond measure.

## **CONSENT AGENDA**

**Roll Call /Newmeyer/Van Alst/5 Ayes, 0 Noes, to approve the following consent agenda items:**

- Approval of Special Education Testing Services Provided by Audrey Bethke
- School Closures

## **Consider Creation of a District Budget Advisory Committee**

Trustee Barrow said he would like further clarity on the parameters and philosophy of the committee.

Superintendent McCoy said the LCAP should be the cornerstone for making budgetary decisions.

**Van Alst/Turner/All to Approve the Creation of a District Budget Advisory Committee of Limited Duration**

## **Approval of Dissolution of the Instructional Outcomes Committee**

Superintendent McCoy said that this action is being taken at the direction of the Board.

**Turner/Green/All to Approve the Dissolution of the Instructional Outcomes Committee**

## **Approval of the Revised 2016-2017 Calendar of Board of Trustees Meeting Dates**

**Newmeyer/Van Alst/All to approve the Revised 2016-2017 Calendar of Board of Trustees Meeting Dates**

## **FUTURE TOPICS**

- CCEE upcoming meetings
- Final Insurance Figures for District Office Fire Insurance re DO

## **ADJOURNMENT**

**Green/Turner/All to adjourn at 8:43 p.m.**

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Signature/Date

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Title



**Sausalito Marin City School District**

**Payment of Warrants**

3/14, 2017

Attached warrants include:

Batch 32 Fund 01 in the amount of \$22,751.24

Batch 32 Fund 13 in the amount of \$1,223.45

Batch 33 Fund 01 in the amount of \$36,228.02

Batch 33 Fund 40 in the amount of \$39,557.30

Batch 34 Fund 01 in the amount of \$83,282.86

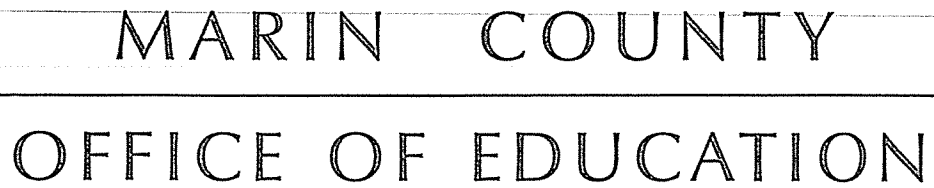
Batch 34 Fund 13 in the amount of \$3,538.69

Batch 35 Fund 01 in the amount of \$455,723.12

Batch 35 Fund 13 in the amount of \$847.41

Prepared by Vida Moattar

Sausalito Marin City School District Business Office



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

Date 2/15/17

District No. 47

1223.45

Amy Prescott

FOR WARRANTS DATED 02/17/2017

FOR WARRANTS DATED 02/17/2017

ND : 01 GENERAL

FUND : 01 GENERAL FUND

39 of 338

## COMMERCIAL WARRANT REGISTER

DISTRICT: 047-SAUSALITO-SCHOOL-DISTRICT

FOR WARRANTS DATED 02/17/2017

BATCH: 0032 GENERAL FUND

FUND : 01 GENERAL 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
-----															
WARRANT TOTAL															
\$7,509.51															
20153523	000047/	MARIN MUNICIPAL WATER DST													
		PO-170010	2.	01-0000-0-5535.00-0000-8200-000-000-000										12/16-2/17 BMLK	1,063.36
			1.	01-0000-0-5535.00-0000-8200-000-000-103										12/16-2/17 WCA	1,077.00
		PV-170361		01-0000-0-5535.00-0000-8200-000-000-103										12/16-2/17 WCA	1,202.00
		WARRANT TOTAL													
		\$3,342.36													
20153524	070470/	MARIN RESOURCE RECOVERY CENTER													
		PO-170007	1.	01-0000-0-5550.00-0000-8200-000-000-000										1/17	122.50
		WARRANT TOTAL													
		\$122.50													
20153525	070978/	WILLIAM MCCOY													
		PV-170366		01-0000-0-5210.00-0000-7150-725-000-000										Flight, Meals - Sup. Conf.	429.75
		WARRANT TOTAL													
		\$429.75													
20153526	000899/	MICHAEL'S TRANSPORTATION SERV													
		PO-170150	1.	01-9473-0-5819.00-1110-1010-104-000-000										95710 -Field Trip	1,362.50
		WARRANT TOTAL													
		\$1,362.50													
20153527	000548/	MOLLIE STONE'S													
		PV-170371		01-0000-0-4300.00-0000-7150-725-000-000										112004- 2/15/17 Board Meeting	92.83
		WARRANT TOTAL													
		\$92.83													
20153528	070941/	PSYCHOLOGICAL ASSESSMENT													
		PO-170154	1.	01-6500-0-4300.00-5770-1110-700-000-000										812938-Nieto Kit	538.92
		WARRANT TOTAL													
		\$538.92													
20153529	071002/	SCHOLASTIC READING CLUB													
		PV-170367		01-0000-0-4300.00-1110-1010-104-000-000										1976052231	169.00
		WARRANT TOTAL													
		\$169.00													
20153530	071001/	TDS													
		PV-170362		01-0000-0-8699.00-0000-0000-000-000-000										Nieto 2016 Voya Contribution	800.00
		WARRANT TOTAL													
		\$800.00													
20153531	070998/	US SCHOOL SUPPLY INC													
		PO-170127	1.	01-0000-0-4300.00-1110-1010-104-000-000										296873A - Incentives	198.30



COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT FOR WARRANTS DATED 02/17/2017

BATCH: 0032 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	AMOUNT	
WARRANT TOTAL														\$198.30	
*** FUND	TOTALS ***											TOTAL NUMBER OF CHECKS:	19	TOTAL AMOUNT OF CHECKS:	\$22,751.24*
												TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
												TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
												TOTAL PAYMENTS:	19	TOTAL AMOUNT:	\$22,751.24*

## COMMERCIAL WARRANT REGISTER

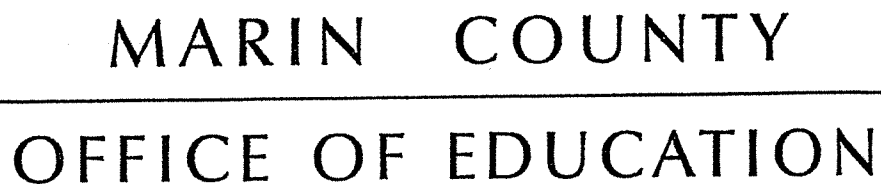
DISTRICT: 047 SAUSALITO SCHOOL DISTRICT FOR WARRANTS DATED 02/17/2017

BATCH: 0032 GENERAL FUND

FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20153532	070923/	CAPAY INC				
		PV-170373	13-5310-0-4700.00-0000-3700-700-000-000		79032, 79296	213.00
			WARRANT TOTAL			\$213.00
20153533	070841/	ECOLAB				
		PV-170372	13-5310-0-5840.00-0000-3700-101-000-000		Dishwasher Supplies	135.94
			WARRANT TOTAL			\$135.94
20153534	070827/	MARIN SUN FARMS				
		PV-170375	13-5310-0-4700.00-0000-3700-700-000-000		414529	298.68
			WARRANT TOTAL			\$298.68
20153535	070973/	ROCK ISLAND REFRIGERATED				
		PV-170374	13-5310-0-4700.00-0000-3700-700-000-000		994714	233.83
			WARRANT TOTAL			\$233.83
20153536	070799/	VERITABLE VEGETABLE INC.				
		PV-170376	13-5310-0-4700.00-0000-3700-700-000-000		1126140, 1122517, CM1123326	342.00
			WARRANT TOTAL			\$342.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$1,223.45*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$1,223.45*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	24	TOTAL AMOUNT OF CHECKS:	\$23,974.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	24	TOTAL AMOUNT:	\$23,974.69*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	24	TOTAL AMOUNT OF CHECKS:	\$23,974.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	24	TOTAL AMOUNT:	\$23,974.69*

Printed: 02/17/2017 07:12:15



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

Date 2/22/17

District No. 47

The Governing Board of the District named hereon hereby authorizes and directs payment of vendor payments in the total of \$ 75,785.32.

AMOUNT

33

36,228.02

40

32

29, 557, 30

Amy Prescott

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT

FOR WARRANTS DATED 02/27/2017

BATCH: 0033 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	
20154053	070329/	AT&T CALNET 3													
		PO-170001	1.	01-0000-0-5970.00-0000-2700-700-000-000									2/17		274.53
		WARRANT TOTAL													\$274.53
20154054	001742/	HOUGHTON MIFFLIN HARCOURT													
		PO-170156	1.	01-0000-0-4100.00-1110-1010-104-000-000									952929612		4,521.90
		WARRANT TOTAL													\$4,521.90
20154055	000039/	KAISER FOUNDATION													
		PV-170383		01-0000-0-9526.00-0000-0000-000-000-000									578-0002		12,435.18
				01-0000-0-9526.00-0000-0000-000-000-000									16734-0001		10,864.17
		WARRANT TOTAL													\$23,299.35
20154056	002632/	MARKET ENGINEERING													
		PV-170380		01-8150-0-5600.00-0000-8110-104-000-000									60215 Cooler Coil		187.38
		WARRANT TOTAL													\$187.38
20154057	000058/	P G & E CO													
		PO-170000	2.	01-0000-0-5510.00-0000-8200-000-000-000									1/17 BMLK		9.00
			1.	01-0000-0-5510.00-0000-8200-000-000-103									1/17 WCA		379.30
		WARRANT TOTAL													\$388.30
20154058	000073/	PEARSON													
		PO-170123	1.	01-6500-0-4300.00-5770-1110-700-000-000									11055773		181.44
		PO-170155	1.	01-6500-0-4300.00-5770-1110-700-000-000									11051875		341.96
		WARRANT TOTAL													\$523.40
20154059	070913/	SEAGATE BRIDGEWAY ASSOCIATES													
		PV-170378		01-0000-0-5555.00-0000-7150-725-000-000									3/17 DO Rent		5,317.00
		WARRANT TOTAL													\$5,317.00
20154060	070552/	SLIDE RANCH													
		PV-170382		01-9473-0-5819.00-1110-1010-104-000-000									3/8 and 3/30/17 Field Trips		195.00
		WARRANT TOTAL													\$195.00
20154061	070492/	SOUND AND SIGNAL													
		PV-170381		01-8150-0-4300.00-0000-8100-104-000-000									32443 Clock Repair		188.37



COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT

FOR WARRANTS DATED 02/27/2017

BATCH: 0033 GENERAL FUND

FUND : 01 GENERAL 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
-----															
WARRANT TOTAL														\$188.37	
20154062	070200/	STANDARD INSURANCE COMPANY CB													
		PV-170384												3/17	164.55
														3/17	332.24
WARRANT TOTAL														\$496.79	
20154063	070580/	TRAHAN MECHANICAL													
		PV-170379												16949	836.00
WARRANT TOTAL														\$836.00	
*** FUND	TOTALS ***														
		TOTAL NUMBER OF CHECKS:									11	TOTAL AMOUNT OF CHECKS:			\$36,228.02*
		TOTAL ACH GENERATED:									0	TOTAL AMOUNT OF ACH:			\$ .00*
		TOTAL EFT GENERATED:									0	TOTAL AMOUNT OF EFT:			\$ .00*
		TOTAL PAYMENTS:									11	TOTAL AMOUNT:			\$36,228.02*

~~DISTRICT: 047 SAUSALITO SCHOOL DISTRICT~~

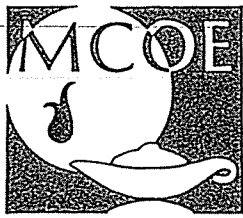
**FOR WARRANTS DATED 02/27/2017**

BATCH: 0033 GENERAL FUND

FUND : 40 SPECIAL RESERVE-CAP OUTLAY #1

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
20154064	070964/	AMERICAN TECHNOLOGIES INC				
		PV-170377	40-0000-0-6200.00-0000-8500-000-000-725	848-51-12631		39,557.30
		WARRANT TOTAL				\$39,557.30
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:		1	TOTAL AMOUNT OF CHECKS:	\$39,557.30*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:		1	TOTAL AMOUNT:	\$39,557.30*
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:		12	TOTAL AMOUNT OF CHECKS:	\$75,785.32*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:		12	TOTAL AMOUNT:	\$75,785.32*
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:		12	TOTAL AMOUNT OF CHECKS:	\$75,785.32*
		TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:	\$ .00*
		TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:	\$ .00*
		TOTAL PAYMENTS:		12	TOTAL AMOUNT:	\$75,785.32*

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# MARIN COUNTY

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### VENDOR PAYMENT CERTIFICATION

Date 3/1/17

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 \$ 86,821.55.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>34</u>	<u>83,282.86</u>
<u>13</u>	<u>34</u>	<u>3,538.69</u>

Authorized Signature *Amy Prescott*

COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT FOR WARRANTS DATED 03/03/2017

BATCH: 0034 GENERAL FUND

FUND : 01 GENERAL 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	
20154793	000609/	AMERICAN EXPRESS													
		PV-170393				01-0000-0-4300.00-0000-2700-104-000-000							Movie Tickets-Incentives	112.50	
						01-0000-0-4300.00-0000-2700-104-000-000							MLK T Shirts	1,553.11	
						01-0000-0-5210.00-0000-7150-725-000-000							McCoy Conf. Hotels	344.07	
						01-8150-0-4300.00-0000-8100-104-000-000							Maintenance	57.13	
						WARRANT TOTAL								\$2,066.81	
20154794	000006/	BAY CITIES REFUSE INC													
		PO-170004	1.			01-0000-0-5550.00-0000-8200-000-000-103							3/17	697.25	
						WARRANT TOTAL								\$697.25	
20154795	070711/	BRIGHT PATH THERAPISTS													
		PO-170076	1.			01-6500-0-5835.00-5770-1182-700-000-000							5569	3,360.00	
						WARRANT TOTAL								\$3,360.00	
20154796	070935/	CINTAS CORPORATION													
		PO-170119	1.			01-8150-0-4300.00-0000-8100-735-000-000							626109286	203.68	
						WARRANT TOTAL								\$203.68	
20154797	002270/	FISHMAN SUPPLY CO.													
		PO-170009	1.			01-0000-0-4300.00-0000-8211-735-000-000							1058898.1	35.24	
						WARRANT TOTAL								\$35.24	
20154798	000023/	GOODMAN BUILDING SUPPLY CO.													
		PO-170008	1.			01-8150-0-4300.00-0000-8100-735-000-000							2/17	115.61	
						WARRANT TOTAL								\$115.61	
20154799	070117/	HIGH NOON BOOKS													
		PO-170158	1.			01-6500-0-4300.00-5770-1110-700-000-000							222015	310.23	
						WARRANT TOTAL								\$310.23	
20154800	001704/	HOME DEPOT													
		PV-170387				01-8150-0-4300.00-0000-8100-104-000-000							Cafeteria Faucet	107.91	
						WARRANT TOTAL								\$107.91	
20154801	070988/	VANESSA LYONS													
		PV-170389				01-9471-0-5800.00-1110-1010-700-000-000							2/17 Garden Work	1,250.00	

**DISTRICT: 047 SAUSALITO SCHOOL DISTRICT** **FOR WARRANTS DATED 03/03/2017**

**BATCH: 0034 GENERAL FUND**

FUND : 01 GENERAL 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
-----															
WARRANT TOTAL															
\$1,250.00															
20154802	000045/	MARIN COUNTY OFFICE OF EDUC													
		PV-170395			01-	0000-	0-5840.00-	0000-	2700-	700-	000-	000-		170575	37,859.03
					01-	0000-	0-5840.00-	0000-	7300-	700-	000-	000-		170575	16,224.90
					WARRANT TOTAL										\$54,083.93
20154803	070868/	EMILY MATTO													
		PV-170386			01-	0000-	0-4300.00-	1110-	1010-	104-	000-	000-		Classroom supplies	27.30
					WARRANT TOTAL										\$27.30
20154804	000548/	MOLLIE STONE'S													
		PV-170390			01-	0000-	0-4300.00-	0000-	7150-	725-	000-	000-		112676	33.15
					WARRANT TOTAL										\$33.15
20154805	000015/	MSIA DENTAL													
		PV-170391			01-	0000-	0-9528.00-	0000-	0000-	000-	000-	000-		3/17	2,588.77
					WARRANT TOTAL										\$2,588.77
20154806	000117/	MSIA VISION													
		PV-170392			01-	0000-	0-9529.00-	0000-	0000-	000-	000-	000-		3/17	384.48
					WARRANT TOTAL										\$384.48
20154807	000058/	P G & E CO													
		P0-170000	2.		01-	0000-	0-5510.00-	0000-	8200-	000-	000-	000-		2/17 BMLK	2,261.55
			1.		01-	0000-	0-5510.00-	0000-	8200-	000-	000-	103		2/17 WCA	4,386.17
					WARRANT TOTAL										\$6,647.72
20154808	071004/	PLAN													
		P0-170152	1.		01-	0000-	0-5840.00-	1110-	2700-	104-	000-	000-		2017-01	5,250.00
					WARRANT TOTAL										\$5,250.00
20154809	070222/	PROTECTION ONE													
		P0-170005	1.		01-	0000-	0-5840.00-	0000-	8300-	100-	000-	000-		2/17	88.28
			2.		01-	0000-	0-5840.00-	0000-	8300-	101-	000-	000-		2/17	696.27
			3.		01-	0000-	0-5840.00-	0000-	8300-	103-	000-	000-		2/17	117.09



## COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT FOR WARRANTS DATED 03/03/2017

BATCH: 0034 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	AMOUNT
WARRANT TOTAL														\$901.64
20154810	070843/	ALAN ROTHKOP												
		PV-170385	01-8150-0-5240.00-0000-8110-103-000-000										Workshop parking	17.75
			01-8150-0-5240.00-0000-8110-104-000-000										Workshop parking	17.76
WARRANT TOTAL														\$35.51
20154811	001513/	SCHOOL SERVICES OF CALIFORNIA												
		PO-170148	1. 01-8150-0-5240.00-0000-8100-735-000-000										94130	205.00
WARRANT TOTAL														\$205.00
20154812	001206/	SHELL OIL CO.												
		PV-170388	01-0000-0-4301.00-0000-8110-735-000-000										1-2/17 Gas for district van	190.00
WARRANT TOTAL														\$190.00
20154813	070997/	TOTAL SCHOOL SOLUTIONS												
		PO-170149	1. 01-8150-0-5240.00-0000-8100-735-000-000										17-3711	4,500.00
WARRANT TOTAL														\$4,500.00
20154814	070792/	TURNING GREEN												
		PV-170394	01-1100-0-4319.00-1110-1010-104-000-000										1/17	288.63
WARRANT TOTAL														\$288.63
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	22									TOTAL AMOUNT OF CHECKS:	\$83,282.86*
			TOTAL ACH GENERATED:	0									TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0									TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	22									TOTAL AMOUNT:	\$83,282.86*

## COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT

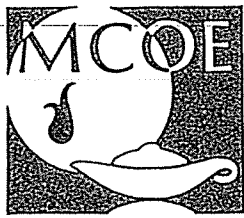
FOR WARRANTS DATED 03/03/2017

BATCH: 0034 GENERAL FUND

FUND : 13 CAFETERIA FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	DEPOSIT TYPE FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20154815	070923/	CAPAY INC				
		PV-170399	13-5310-0-4700.00-0000-3700-700-000-000	79490		85.00
			WARRANT TOTAL			\$85.00
20154816	001557/	CASBO				
		PV-170396	13-5310-0-5240.00-0000-3700-700-000-000	591975, 591989		430.00
			WARRANT TOTAL			\$430.00
20154817	070841/	ECOLAB				
		PV-170397	13-5310-0-5840.00-0000-3700-101-000-000	4740146		104.41
			WARRANT TOTAL			\$104.41
20154818	070792/	TURNING GREEN				
		PV-170394	13-5310-0-4300.00-0000-3700-700-000-000	1/17		48.81
			13-5310-0-4700.00-0000-3700-700-000-000	1/17		724.67
			13-5310-0-5849.00-0000-3700-700-000-000	1/17		1,507.50
			WARRANT TOTAL			\$2,280.98
20154819	070816/	UNFI				
		PV-170400	13-5310-0-4700.00-0000-3700-700-000-000	19867159-004, CM12215441-001		562.30
			WARRANT TOTAL			\$562.30
20154820	070799/	VERITABLE VEGETABLE INC.				
		PV-170398	13-5310-0-4700.00-0000-3700-700-000-000	1129018		76.00
			WARRANT TOTAL			\$76.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,538.69*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,538.69*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	28	TOTAL AMOUNT OF CHECKS:	\$86,821.55*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	28	TOTAL AMOUNT:	\$86,821.55*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	28	TOTAL AMOUNT OF CHECKS:	\$86,821.55*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	28	TOTAL AMOUNT:	\$86,821.55*

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# MARIN COUNTY

## OFFICE OF EDUCATION

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### VENDOR PAYMENT CERTIFICATION

Date 3/8/17

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 \$ 456,570.53.

<u>FUND NUMBER</u>	<u>BATCH NUMBER</u>	<u>AMOUNT</u>
<u>01</u>	<u>35</u>	<u>455,723.12</u>
<u>13</u>	<u>35</u>	<u>847.41</u>
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Authorized Signature

Amy Prescott

## COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT FOR WARRANTS DATED 03/10/2017

BATCH: 0035 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	
20155502	070358/	AT&T							
		PO-170003	1.	01-0000-0-5970.00-0000-7200-700-000-000				2/17	51.30
								WARRANT TOTAL	\$51.30
20155503	070329/	AT&T CALNET 3							
		PO-170001	1.	01-0000-0-5970.00-0000-2700-700-000-000				2/17	58.76
								WARRANT TOTAL	\$58.76
20155504	070513/	BOYS AND GIRLS CLUB							
		PO-170019	2.	01-6010-0-5840.00-1110-1010-101-000-000				3/17	7,965.00
								WARRANT TOTAL	\$7,965.00
20155505	070935/	CINTAS CORPORATION							
		PO-170119	1.	01-8150-0-4300.00-0000-8100-735-000-000				626111727	131.68
		PV-170401		01-8150-0-4300.00-0000-8100-104-000-000				626111727	72.00
								WARRANT TOTAL	\$203.68
20155506	070368/	COMCAST							
		PV-170404		01-0000-0-5555.00-0000-7200-725-000-000				3/17 DO internet	151.16
								WARRANT TOTAL	\$151.16
20155507	070938/	JOHN HARRIS JR							
		PV-170410		01-0000-0-5840.00-1310-1010-104-000-000				Basketball Referee	480.00
								WARRANT TOTAL	\$480.00
20155508	070117/	HIGH NOON BOOKS							
		PV-170403		01-6500-0-4300.00-5770-1110-700-000-000				222399	30.31
								WARRANT TOTAL	\$30.31
20155509	000701/	HYDREX PEST CONTROL							
		PO-170014	1.	01-0000-0-5525.00-0000-8200-000-000-000				1/17	35.00
								WARRANT TOTAL	\$35.00
20155510	071005/	LANGUAGE PEOPLE							
		PV-170408		01-6500-0-5800.00-5770-3160-700-000-000				123316, 123134 Interpret. Serv	491.12
								WARRANT TOTAL	\$491.12

## COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT

FOR WARRANTS DATED 03/10/2017

BATCH: 0035 GENERAL FUND

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	SO	GOAL	FUNC	LOC	ACT	GRP	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
20155511	070999/	MALACHIED INC.													
		PO-170115	1.	01-0000-0-5849.00-0000-7200-700-000-000									884		1,370.00
				WARRANT TOTAL											\$1,370.00
20155512	002712/	MALUGANI TIRE CENTER													
		PV-170406		01-8150-0-4300.00-0000-8100-735-000-000									1106546	Oil Service	92.15
				WARRANT TOTAL											\$92.15
20155513	070470/	MARIN RESOURCE RECOVERY CENTER													
		PO-170007	1.	01-0000-0-5550.00-0000-8200-000-000-000									2/17		177.50
				WARRANT TOTAL											\$177.50
20155514	070326/	MARIN SANITARY SERVICE													
		PO-170022	1.	01-0000-0-5550.00-0000-8200-000-000-000									2/17		800.00
				WARRANT TOTAL											\$800.00
20155515	070868/	EMILY MATTO													
		PV-170407		01-0000-0-4300.00-1110-1010-104-000-000										Writing Paper	51.48
				WARRANT TOTAL											\$51.48
20155516	002220/	NORTH BAY TAXI													
		PV-170402		01-0000-0-5724.00-0000-2700-104-000-000									1/17	Student Transp.	130.00
				WARRANT TOTAL											\$130.00
20155517	000058/	P G & E CO													
		PO-170000	1.	01-0000-0-5510.00-0000-8200-000-000-103									2/17	WCA	115.40
				WARRANT TOTAL											\$115.40
20155518	000056/	PBI													
		PO-170015	1.	01-0000-0-5960.00-0000-2700-700-000-000										Lease 1-2/17	500.67
				WARRANT TOTAL											\$500.67
20155519	070356/	SCHOOL LIBRARY JOURNAL													
		PV-170405		01-0000-0-4300.00-1110-1010-104-000-000										2017 Subscription	68.50
				WARRANT TOTAL											\$68.50
20155520	070514/	SCHOOL NURSE SUPPLY													
		PO-170111	1.	01-1100-0-4300.00-1110-1010-104-000-000									6033681		157.17



## COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT FOR WARRANTS DATED 03/10/2017

**BATCH: 0035 GENERAL FUND**

**FUND : 01 GENERAL 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	
WARRANT TOTAL						\$157.17
20155521	070406/	SILYCO				
		PO-170016	1. 01-0000-0-5849.00-0000-2420-700-000-000	3/17		9,600.00
WARRANT TOTAL						\$9,600.00
20155522	070525/	US BANCORP EQUIP. FINANCE INC				
		PO-170012	2. 01-0000-0-5605.00-0000-7200-700-000-000	3/17		888.62
WARRANT TOTAL						\$888.62
20155523	070759/	VERIZON WIRELESS				
		PO-170013	1. 01-0000-0-5970.00-0000-7200-700-000-000	2/17		418.30
WARRANT TOTAL						\$418.30
20155524	002172/	WILLOW CREEK ACADEMY				
		PV-170409	01-0000-0-8096.00-0000-9200-103-000-000	March 17 in lieu		431,887.00
WARRANT TOTAL						\$431,887.00
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	23	TOTAL AMOUNT OF CHECKS:	\$455,723.12*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	23	TOTAL AMOUNT:	\$455,723.12*

COMMERCIAL WARRANT REGISTER

DISTRICT: 047 SAUSALITO SCHOOL DISTRICT

FOR WARRANTS DATED 03/10/2017

BATCH: 0035 GENERAL FUND

FUND : 13 CAFETERIA 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			
20155525	070827/	MARIN SUN FARMS				
	PV-170411	13-5310-0-4700.00-0000-3700-700-000-000	415337		546.93	
		WARRANT TOTAL			\$546.93	
20155526	070973/	ROCK ISLAND REFRIGERATED				
	PV-170413	13-5310-0-4700.00-0000-3700-700-000-000	1000039		224.48	
		WARRANT TOTAL			\$224.48	
20155527	070799/	VERITABLE VEGETABLE INC.				
	PV-170412	13-5310-0-4700.00-0000-3700-700-000-000	1130564		76.00	
		WARRANT TOTAL			\$76.00	
*** FUND	TOTALS ***	TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$847.41*	
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*	
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*	
		TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$847.41*	
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	26	TOTAL AMOUNT OF CHECKS:	\$456,570.53*	
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*	
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*	
		TOTAL PAYMENTS:	26	TOTAL AMOUNT:	\$456,570.53*	
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	26	TOTAL AMOUNT OF CHECKS:	\$456,570.53*	
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*	
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*	
		TOTAL PAYMENTS:	26	TOTAL AMOUNT:	\$456,570.53*	

Printed: 03/10/2017 10:57:44

**2016-2017 Contract Services Agreement**  
**Sausalito Marin City School District – Tamalpais Union High School District**

This Contract Agreement, for 2016-17, is by and between the Sausalito Marin City School District (hereinafter referred to as the "SMCSD") and Tamalpais Union High School District (hereinafter referred to as the "TUHSD").

The parties agree as follows:

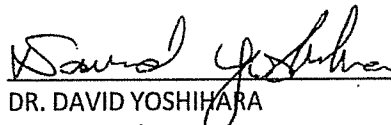
1. SMCSD will use the services of TUHSD's employee, David Wetzel, Math Department Teacher Leader, for up to 2 (two) days per week, to provide Math Instruction for 8<sup>th</sup> grade students at Bayside Martin Luther King, Jr. Academy.

SMCSD shall reimburse TUHSD \$ 16,085 instructional services for the time period of January 11, 2017-June 9, 2017. The cost includes salary, related stator costs, health and welfare benefits.

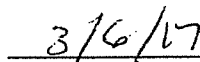
1. The term of this Contract Services Agreement shall begin January 11, 2017 and extend through and including June 9, 2017, unless otherwise modified as provided herein.
2. The work calendar for this position will be Wednesdays and Fridays, 1:15 PM to 3:15 PM. Both parties may modify the calendar, upon mutual agreement.

By mutual agreement by both parties, this Contract Services Agreement may be altered or extended.

\_\_\_\_\_  
WILLIAM MCCOY  
Superintendent  
Sausalito Marin City School District

  
\_\_\_\_\_  
DR. DAVID YOSHIHARA  
Superintendent  
Tamalpais Union High School District

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

# SAUSALITO MARIN CITY SCHOOL DISTRICT

## FIELD TRIP REQUEST

Please complete and submit to Principal at least ONE MONTH before field trip date.

1. Every student must have a permission slip signed by a parent/guardian. School rules and safety instructions must be reviewed.
2. If there is a cost connected to this trip, site must provide an invoice to the Business Office for payment prior to date of trip.
3. If lunches are provided, the classroom teacher is responsible for notifying the District Office of confirmed number of lunches needed AND for completion of form to indicate names of all children eating lunch (minimum TWO weeks prior to trip).

Request Date 2/17/17

Destination: Exploratorium

Destination Address: http://www.exploratorium.edu/visit/field-trips/bus-routes Pier 17, San Francisco CA

Name & Title of Person Offering Program: Lori Chapman/Reservations/Membership Office Supervisor

Standard Supported (in detail): Physical Sciences 1.a / Life Sciences 3.c / Earth Science 4.a

Teacher(s): Ms. Estes

Grade(s): 3rd

# of Children: 19

# of Adults: 4

Reservation Made: YES



Trip Date: March 28 2017

Alternate Date/Return Date: n/a

# of Days: 1

Departure Time: 9:00 am

Pick Up @ F.T. Site : 12:30 pm

☒ Lunches Needed

Transportation: ☒ School Bus ☐ Private Car ☐ Walking ☐ Public Transportation

Funding Source: ☐ District

☐ Other

Coding: \_\_\_\_\_

Expenses (itemized): \_\_\_\_\_

### For District Office Use

Verification of Fund Availability: Business Manager: \_\_\_\_\_

#### Disposition

☒ Approved

☐ Denied

Date: 2/17/17

School Principal: [Signature]

☐ Approved

☐ Denied

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

Superintendent: \_\_\_\_\_

☐ Approved

☐ Denied

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

Board of Trustees: \_\_\_\_\_

Revised 9/2012

# SAUSALITO MARIN CITY SCHOOL DISTRICT

## FIELD TRIP REQUEST

Please complete and submit to Principal at least ONE MONTH before field trip date.

1. Every student must have a permission slip signed by a parent/guardian. School rules and safety instructions must be reviewed.
2. If there is a cost connected to this trip, site must provide an invoice to the Business Office for payment prior to date of trip.
3. If lunches are provided, the classroom teacher is responsible for notifying the District Office of confirmed number of lunches needed AND for completion of form to indicate names of all children eating lunch (minimum TWO weeks prior to trip).

Request Date 2/17/17 Destination: Phoenix Lake (at the end of Lagunitas/Dibblee road in Ross)

Destination Address: Natalie Coffin Greene Park, Ross, CA 94957

Name & Title of Person Offering Program: Suzann Whelan, Watershed Volunteer Coordinator

Standard Supported (in detail): Social Studies: Continuity and Change 3.1 describe physical and human geography

Teacher(s): Ms. Estes/Mr. Haddad

Grade(s): 3rd/4th/5th # of Children: 45 # of Adults: 4 Reservation Made: YES ☒

Trip Date: April 14 Alternate Date/Return Date: April 28 # of Days: 1

Departure Time: 9:30 am Pick Up @ F.T. Site : 2:00 pm ☒ Lunches Needed

Transportation: ☒ School Bus ☐ Private Car ☐ Walking ☐ Public Transportation

Funding Source: ☐ District ☐ Other Coding: \_\_\_\_\_

Expenses (itemized): \_\_\_\_\_

### For District Office Use

Verification of Fund Availability: Business Manager: \_\_\_\_\_

#### Disposition

☒ Approved ☐ Denied Date: 2/17/17

School Principal: [Signature]

☐ Approved ☐ Denied Date: \_\_\_\_\_

Superintendent: \_\_\_\_\_

☐ Approved ☐ Denied Date: \_\_\_\_\_

Board of Trustees: \_\_\_\_\_

Date Approved  
Revised 9/2012



Agenda Item: 13.02

Date: March 14, 2017

- |   |   |
|---|---|
| <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                         |   |
| <input type="checkbox"/> Public Hearings                            |   |

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

**Item:** Review and Approval of the 2016-2017 Second Period Interim 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. This Second Period Interim Report covers the period from July 1, 2016 to January 31, 2017.

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

The First Interim Report was changed from a positive certification to a qualified certification by the Marin County Office of Education (See attached First Interim Review Letter for detail). In response the County's review, the District must submit a plan to the correct the structural deficit over time and address the key fiscal indicators.

The attached presentation outlines these proposed changes. More detailed analysis of the revenue and expenditure changes can be found in the budget report.

**Fiscal Impact:**

- Refer to attached report for proposed changes in revenues and expenditures.

**Recommendation:** Approve Second Interim Report with Qualified Certification

**Attachments:**

- Budget Detail – All Funds
- SACS Report
- Backup Documents
- AB 1200 Review Letter

# Sausalito Marin City School District

## Second Period Interim Report

### 2016-2017

Regular Board Meeting  
March 14, 2017

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## Background

- First Interim Report in December
- Marin County Office of Education Qualified Budget
  - District Must Submit Plan to Correct Structural Deficit Over Time
  - Address Key Fiscal Indicator Outlined in AB 1200 Review
- Tentative Agreements Approved with Footnotes
  - Restructure Certificated Administration Beginning 2017-18
  - Basic Aid Negative Excess amounts owed to District by Willow Creek Academy
- February Discussions: Administrative Restructure, Revenue and Payments to/from Willow Creek Academy per MOU
- Budget Advisory Committee Created
- Proposed Revisions Incorporated into Second Interim Report
- The Second Interim Report is Qualified pending recommendations from Budget Advisory Committee and County Office Approval

## Second Interim Budget VS First Interim

	First Interim	Second Interim	Revisions 1/31/2017
Beginning Balance	\$ 1,857,695	\$ 1,857,695	\$ -
Revenue	\$ 5,561,329	\$ 5,778,441	\$ 217,112
Expenses	\$ 5,587,294	\$ 6,154,428	\$ 567,134
Transfers Out	\$ 300,565	304,829	\$ 4,264
<b>Net Decrease</b>	<b>\$ (326,531)</b>	<b>\$ (680,817)</b>	<b>\$ (354,286)</b>
Ending Fund Balance	\$ 1,531,166	\$ 1,176,881	\$ (354,285)
Components of Fund Balance			\$ -
Restricted	\$ 203,979	\$ 201,807	\$ (2,172)
Revolving	\$ 1,000	\$ -	\$ (1,000)
5% Reserve	\$ 294,393	\$ 322,963	\$ 28,570
<b>Unassigned Fund 01</b>	<b>\$ 1,031,794</b>	<b>\$ 652,110</b>	<b>\$ (379,684)</b>
Unassigned Fund 17	173,000	173,000	\$ -
<b>Total Unassigned</b>	<b>\$ 1,204,794</b>	<b>\$ 825,110</b>	<b>\$ (379,684)</b>

## Revenue Changes - First Interim to Second Interim

- **Local Control Funding Formula (LCFF) Funding – Increase \$67,444**
  - Increase in Basic Aid Supplemental Funding
  - Decrease In-Lieu Payment to Willow Creek  
(based on slightly lower Average Daily Attendance Projections)
- **Federal Revenue – Increase \$2,961**
  - Adjust Federal Programs to New Estimates
- **State Revenue – Increase \$10,443**
  - Increase One-Time Mandated Costs Revenue
  - Increase Medical Billing Option
  - Decrease Lottery (Both Current and Prior Year)
- **Local Revenue – Increase \$136,264**
  - Accounting correction of 3% Fee Paid by Willow Creek Academy (WCA) of \$89,578
    - 1% for Oversight, 2% Provision for Facilities per Education Code 47613
  - Include Estimated Basic Aid Negative due from Willow Creek Academy (WCA) - \$196,419
    - Estimate Only – The District and WCA are Currently in Negotiations Regarding this Calculation





## Expense Changes - First Interim to Second Interim

- ***Operating Expenses – Increase \$155,982***

- Increase
  - Administration and Maintenance Staff Development
  - Instructional Staff Development
  - Utilities
  - Legal Fees (\$100,000)
  - Elections
  - Special Education Services
  - Contracts for Bayside/MLK: PLAN, Instructional Coach (from Fall 2016), Math Teacher from TUHSD
- Decrease
  - Dues and Memberships
  - WCA Technology Services (Accounting for Reimbursement Corrected)
  - WCA Liability Insurance (Accounting for Reimbursement Corrected)

- ***Contribution to Food Service Program – Increase \$4,264***

## Basic Aid Negative Excess Calculation per MOU – DRAFT

	2016-2017	2017-2018	2018-2019
Total District Revenue	\$ 5,578,079	\$ 5,436,111	\$ 5,559,280
Less Bayside/MLK LCFF Revenue	\$ (2,059,101)	\$ (2,082,269)	\$ (2,101,117)
Less Restricted Funding Grant Revenues	\$ (497,270)	\$ (471,516)	\$ (384,316)
	\$ (2,556,371)	\$ (2,553,785)	\$ (2,485,433)
<i>Total District Revenue per MOU</i>	\$ 3,021,708	\$ 2,882,326	\$ 3,073,847
Less Special Education Expense	\$ (1,383,550)	\$ (1,418,246)	\$ (1,457,151)
Less District Overhead	\$ (1,328,258)	\$ (1,098,258)	\$ (1,103,258)
Less Facilities and Capital Expenses	\$ (586,547)	\$ (598,278)	\$ (599,451)
<i>Total Shared Program Expenses</i>	\$ (3,298,355)	\$ (3,114,782)	\$ (3,159,860)
<i>Total Basic Aid Excess</i>	\$ (276,647)	\$ (232,456)	\$ (86,013)

### Proposed Share of the Basic Aid Negative Excess:

WCA Enrollment - 400 Students, 71%	\$ (196,419)	\$ (165,044)	\$ (61,069)
SMCSD Enrollment - 160 Students, 29%	\$ (80,228)	\$ (67,412)	\$ (24,944)
	\$ (276,647)	\$ (232,456)	\$ (86,013)

Sausalito Marin City School District | 2016-17 Second Interim Report

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## 2015-2016 Audit Findings Included in the First Interim

- Administrator to Teacher Ratio Penalty In 2015-2016 per Education Code 41402
- At First Interim Estimated Across 3 years, \$150,832:
  - 2016-2017: \$37,708 (Actual)
  - 2017-2018: \$75,416 (Estimated)
  - 2018-2019: \$37,708 (Estimated)
- At Second Interim Estimated Across 3 years, \$83,518:
  - Based on Proposed Restructure of Certificated Administrative Structure
  - Based on Elective Classes Taught by Certificated Teachers rather than Contracted Services
  - 2016-2017: \$37,708 (Actual)
  - 2017-2018: \$45,810 (Estimated)
  - 2018-2019: \$ 0 (Estimated)

# Transfers Out to Other Funds and Debt Service Payments

## Transfers Out to Other Funds:

• Cafeteria Program	\$ 47,820
• Deferred Maintenance Program	\$ 16,750
• Debt Service Payment	<u>\$252,745</u>
Total	\$304,796

## Debt Service Payments:

- Capital Lease
  - Facility Upgrades in 2002
  - Final Payment of \$55,766 in 2017/2018
- Certificates of Participation
  - For the Bayside/MLK Classroom Construction Project in 2012
  - Payments (Principal/Interest Combined) Each Year through 2042 Approximately \$195,000
  - No balloon payment
  - Funds Transferred from General Fund 01 to Special Reserve 40

Sausalito Marin City School District | 2016-17 Second Interim Report

## Multi-Year Projection

	2016-2017	2017-2018	2018-2019
Beginning Balance	\$ 1,857,695	\$ 1,176,879	\$ 988,183
Revenue	\$ 5,778,441	\$ 5,643,793	\$ 5,671,478
Expenses	\$ 6,154,428	\$ 5,526,877	\$ 5,533,766
Transfers Out	\$ 304,829	305,610	\$ 250,032
<b>Net Decrease</b>	<b>\$ (680,817)</b>	<b>\$ (188,696)</b>	<b>\$ (112,926)</b>
Ending Fund Balance	\$ 1,176,881	\$ 988,183	\$ 875,257
Components of Fund Balance			
Restricted	\$ 201,807	\$ 166,926	\$ 166,927
5% Reserve	\$ 322,963	\$ 291,623	\$ 289,218
<b>Unassigned Fund 01</b>	<b>\$ 652,110</b>	<b>\$ 529,634</b>	<b>\$ 419,113</b>
Unassigned Fund 17	173,000	173,000	173,000
Total Unassigned	\$ 825,110	\$ 702,634	\$ 592,113
Unassigned Reserve Percent	12.77%	12.05%	10.24%



## Multi-Year Projection Changes

<u>REVENUE</u>	2017-2018	2018-2019
Property Taxes	Increase 4%	Increase 4%
Basic Aid Supplemental	No Change	No Change
Admn-Teacher Ratio Penalty	Increased Penalty from 16/17	No Penalty from 17/18
Charter In-Lieu	WCA Increased Enrollment	WCA Decreased Enrollment
Federal Funding	No Change	No Change
State Funding	No One-Time Mandated Costs	No Change
Local Funding	No Lottery Prior Year Adjustment No Fire Reimbursement Decreased Basic Aid Negative Excess	No Change No Change Decreased Basic Aid Negative Excess Pre K-3 Grant Ends 6/30/18

## Multi-Year Projection Changes

<u>EXPENSES</u>	2017-2018	2018-2019
Personnel Expenses	Administrative Restructure Increase STRS and PERS Built in Salary Increases	Pre K-3 Grant Ends 6/30/18 Increase STRS and PERS Built in Salary Increases
Operating Expenses	Slight Inflation Increase No District Office Rental Decrease Legal Fees Remove One-Time Contracts	Slight Inflation Increase Pre K-3 Grant Ends 6/30/18 No Capital Lease
Other Expenses	No 2% Property Tax to WCA	

## Other Future Items to Consider

- Alignment from 2017-18 LCAP Updates
- Ad Hoc Committee Recommendations
- Other Items as Identified

# Sausalito Marin City School District

## Second Period Interim Report

### 2016-2017

Board Meeting – March 14, 2017

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2017

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.

  X   **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: Amy Prescott

Telephone: 415-332-3190

Title: Interim Chief Business Officer

E-mail: cbo@smcsd.org

**Criteria and Standards Review Summary**

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

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

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2015-16) annual payment?</li> <li>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?</li> </ul>		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>If yes, have there been changes since first interim in self-insurance liabilities?</li> </ul>	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1b)</li> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	
			X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 3)</li> <li>Classified? (Section S8B, Line 3)</li> </ul>	n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

Certification Pages

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SACS Table of Contents

Narrative

- General Fund changes since Budget Adoption and Multi-Year Projection Assumptions
- Detail of Budget Revisions for General Fund 01 and Cafeteria Fund 13.
- Summary of All Other Funds
- Multi-Year Projection
- Detail of Estimated Revenue 2016-2017 through 2018-2019
- Summary of Changes from Budget Adoption through Second Interim 2016-2017
- Summary of Changes from Budget Adoption through Second Interim 2017-2018
- Summary of Changes from Budget Adoption through Second Interim 2018-2019

SACS Report

- Fund 01 - General Fund
- Fund 13 - Cafeteria Fund
- Fund 14 - Deferred Maintenance
- Fund 17 - Special Reserve for Other the Capital Outlay
- Fund 21 - Building Projects
- Fund 35 - County Schools Facility
- Fund 40 - Special Reserve for Capital Outlay
- Fund 49 – Capital Projects
- Fund 51 – Bond Interest and Redemption Fund
- Fund 52 – Debt Service Fund for Blended Components
- Fund 56 – Debt Service Fund
- Average Daily Attendance
- Cash Flow
- Indirect Cost Rate Worksheet
- Multi-Year Projection
- Summary of Interfund Activities
- Criteria and Standards
- Technical Review Checks

Backup Documents

- Local Control Funding Formula Summary
- Common Message
- First Interim AB 1200 Review Letter from Marin County Office of Education

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2016-17 Original Budget	2016-17 Board Approved Operating Budget	2016-17 Actuals to Date	2016-17 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
SIAl	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

The Second Interim Report provides the actual financial activity from July 1, 2016 through January 31, 2017 with financial projections for the year ending June 30, 2017. Included in this report is a comparison of the budget at Second Interim to the First Interim, as well as a Multi-Year Projection (MYP) for the two subsequent years for the General Fund.

**Current Year Assumptions**

- District Enrollment is currently 160, an increase from the June Adopted Budget.
- Average Daily Attendance (ADA) is projected at 149 using a 93% attendance rate for the regular education program.
- The District is community funded (Basic Aid) in that it receives property taxes in excess of the funding amount as calculated by the Local Control Funding Formula (LCFF).
- It is anticipated that the District will receive positive certification at First Interim.
- The District maintains the required 5% reserve for economic uncertainties in the current and subsequent years but shows a significant decline in the unassigned reserve due to projected deficit spending *based on current assumptions*.
- As the District moves forward in the Second Interim Reporting period, there will be a need to closely review revenues and expenditures to ensure that the District maintains fiscal solvency.

**General Fund**

The following outlines the changes in both unrestricted and restricted General Fund Expenditures since the budget was adopted in June 2016. ***Please refer to the Budget Revision Details included in this narrative for detail of changes.***

**REVENUE – Total \$5,778,441**

**Increased - \$217,112**

Total District revenue consists of funds received from a combination of property taxes, State apportionment, Education Protection Account revenue, federal revenue, other State revenue, local taxes, interest, donations, fees, rental of classrooms, and grants.

**LCFF – Local Control Funding Formula – \$4,420,128**

**Increased - \$67,444**

The budget has been updated to reflect calculations using the most current FCMAT calculator and property tax projections estimated by the County of Marin and the Marin County Office of Education.

**Basic Aid Supplemental Revenue - \$454,457**

**Increased - \$45,716**

The District receives 70% of the LCFF entitlement of students who attend Willow Creek Academy, but live in another district that is NOT basic aid. The District is currently budgeting \$454,457 in both subsequent years.

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

**Federal Revenue – \$345,990**

**Increased - \$2,961**

The District receives Title I, Title II for staff development, Title III for English Learners, Special Education Revenue, and Maintenance and Operations revenue.

**Other State Revenue – \$216,671**

**Increased - \$10,442**

The District receives Lottery, Mandate Block Grant, After School Education and Safety Program (ASES), Special Education Mental Health Dollars, and Medi-Cal Billing Option Dollars.

**Local Revenue – \$795,651**

**Increased - \$136,264**

Local Revenue is comprised of local Special Education dollars, donations and grants, interest, rentals, leases, and fees. This revenue has decreased slightly since budget adoption.

Per the Memorandum of Understanding (MOU) between the District and the Willow Creek Academy, if the District deficit spends in any given year, the two parties will meet to discuss and negotiate a fair share agreement. The estimated Basic Aid Negative Excess due from Willow Creek Academy is included totaling \$196,419. **This amount is an estimate only.** The District and Willow Creek Academy are in the process of negotiating the final amount.

**EXPENDITURES – Total \$6,154,428**

**Increased – \$567,134**

**Certificated Salaries – Increase \$82,612**

Current certificated staffing as follows:

- 7.5 Classroom teachers
- 0.4 Science Teacher
- 0.5 Math Program
- 1.0 Principal
- 0.5 Assistant Principal
- 1.0 Superintendent

**Classified Salaries – Increase \$22,923**

Current classified staffing as follows:

- Paraeducators
- Special Education Paraeducators
- Part-Time Yard Duty Supervisors
- 1.0 FTE School Secretary
- 1.0 Student Intervention Facilitator
- 1.0 District Administrative Assistant
- 1.0 Director of Maintenance

**Employee Benefits – Increase 44,475**

Benefits increased proportionally to the changes in salary amounts. In addition, the Health and Welfare benefit expenses were adjusted down after employees completed open enrollment.

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

**Supplies –Increase \$6,923**

Supplies were increased in the areas of instructional materials, maintenance supplies, and administrative and board supplies.

**Services & Operating Expenses – Increase \$155,982**

Major increase in legal fees and Special Education

**Equipment – No Change**

**Other Outgo – Increase \$280,086**

- Increase anticipated Food Service Program contribution
- Budgeted 2% Excess Property Tax pass through to Willow Creek Academy per the MOU for fiscal years 2014-2015 and 2015-2016.
- Increase to Special Education Excess Costs

**Indirect/Direct Costs – Less \$21,585**

Due to required update of maximum allowed of Indirect Costs and administrative services (Cannot exceed 15%)

**Enrollment/ADA**

Current enrollment at First Interim is 160. It is anticipated that enrollment will remain flat for 17-18 and 18-19. Average Daily Attendance (ADA) is 94%. The Unduplicated Pupil Percentage is estimated at 74% based on the P-1 Attendance Period Report.

**Status of Negotiations**

Certificated salary and health benefits negotiations have been settled for 2016-2017. Classified salary negotiations have been settled for 2016-2017 and 2017-2018.

**Employee Health Benefits**

Employee health benefits are capped (soft) for all employees.

**STRS and PERS Benefits**

The cost of STRS and PERS is rising significantly in both subsequent years. The cost of these benefits is included in the Multi-Year projection. The following table shows the percentages by fiscal year:

	15-16	16-17	17-18	18-19	19-20
STRS	10.73%	12.58%	14.43%	16.28%	18.13%
PERS	11.847%	13.888%	15.50%	17.10%	18.60%

**Contributions to Restricted Programs**

The undesignated general fund contributes funds to operate mandated programs, and it contributes funds when restricted programs cannot meet their expenses. The general fund is contributing \$1,421,962 to Special Education, Routine Restricted Maintenance, Garden Program, and Field Trips.



Sausalito Marin City School District  
Second Period Interim Report  
*2016-2017*

**Contributions / Transfers Out to Other Funds**

The general fund is contributing \$52,093 to the Cafeteria program at First Interim, as a transfer to Fund 13. The general fund also transfers \$252,745 to the Special Reserve for Capital Outlay Fund 40 for the payments of the Capital Appreciation Bonds and Capital Lease.

**OTHER FUNDS**

See detail on following pages.

Sausalito Marin City School District  
Second Period Interim Report  
*2016-2017*

Multi-Year Projection Assumptions  
2017-2018

Revenues

- State Aid reduced in 2017-2018 \$75,416 for Administrator-Teacher Ratio penalty
- Basic Aid Supplemental assumed flat
- Secured property taxes estimated to increase 4% over 2016-2017
- Charter In-Lieu payment to Willow Creek Academy (WCA) increases due to increase in projected enrollment at WCA
- Federal funding flat
- State aid reduced due to one-time Mandated Costs reimbursement funds
- Local revenues decreased estimated local donations and reimbursement for District Office rental reimbursement due to fire in 2015-2016 (expenses reduced as well)
- Estimated Basic Aid Negative Excess due from Willow Creek Academy included. The District and the Charter are still in negotiations to determine the final amount.

Expenses

- Proposed administrative restructure included
- Reduce (not eliminate) extra duty and overtime
- Budget for 1.0 Business Manager (reduce contracted expense for business services)
- STRS and PERS rate increases included
- Reduce one-time expenses for administrative/board supplies and textbooks
- Reduce business services contract expense with the Marin County Office of Education (District to hire full-time business manager)
- Reduce one-time legal services expense from 2016-2017
- Eliminate Art and PE contracts (District to provide these programs in-house)
- One-time equipment expenses reduced (MERA radio purchased in 2016-2017)
- COLA increases added to supplies and operating expenses
- Contributions to Special Education and Routine Restricted Maintenance increases
- Educator Effectiveness Funds to be used for Staff Development
- No District Office rental expense
- No 2% excess property taxes passed through to Willow Creek Academy

Sausalito Marin City School District  
Second Period Interim Report  
2016-2017

Multi-Year Projection Assumptions  
2018-2019

Revenues

- State Aid reduced in 2017-2018 \$37,307 for Administrator-Teacher Ratio penalty
- Basic Aid Supplemental assumed flat
- Secured property taxes estimated to increase 4% over 2017-2018
- Charter In-Lieu payment to Willow Creek Academy (WCA) slightly decreases due to small decrease in projected enrollment at WCA
- Federal funding flat
- State funds slightly increased
- Local revenue decreased due to the end of the Pre K-3 Grant on June 30, 2018 (expenses reduced as well)
- Estimated Basic Aid Negative Excess due from Willow Creek Academy included. The District and the Charter are still in negotiations to determine the final amount.

Expenses

- No change in staffing with exception to the reductions in the Pre K-3 Grant program
- Step and column increases included
- STRS and PERS rate increases included
- Small reduction in supplies due to the end of the Pre K-3 program
- Operating expenses reduced due to the end of the Pre K-3 program
- Indirect costs reduced due to the end of the Pre K-3 program
- COLA increases added to supplies and operating expenses
- Contributions to Special Education and Routine Restricted Maintenance increases
- Capital Lease ends

**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**PAGE 1**

Line		First Interim	Second Interim	Revisions 1/31/2017	
	<b>REVENUE</b>				
1	LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,694,854	\$ 6,693,371	\$ (1,483)	#1
2	Charter School In-Lieu to Willow Creek Academy	\$ (2,734,161)	\$ (2,710,950)	\$ 23,211	#1
3	Transfer Out to Deferred Maintenance	\$ (16,750)	\$ (16,750)	\$ -	#1
3	Basic Aid Supplemental Funding	\$ 408,741	\$ 454,457	\$ 45,716	#1
4	Federal Revenues	\$ 343,029	\$ 345,990	\$ 2,961	#2
5	State Revenues - Other	\$ 206,229	\$ 216,672	\$ 10,443	#3
6	Local Revenues	\$ 659,387	\$ 599,232	\$ (60,155)	#4
6a	<b>Est. WCA Payment for Basic Aid Negative per MOU*</b>	\$ -	\$ <b>196,419</b>	\$ <b>196,419</b>	#4
7	<b>TOTAL PROJECTED REVENUE</b>	\$ <b>5,561,329</b>	\$ <b>5,778,441</b>	\$ <b>217,112</b>	

**Changes in Revenue Since the First Interim Report**

8	#1 Slight Increase in State Aid	\$ (630)
9	Increase Basic Aid Supplemental based on P-1	\$ 45,716
10	Decrease Education Protection Account Revenue	\$ (853)
11	Decrease In-lieu Payment to Willow Creek Academy	\$ 23,211
12	<b>Total Increase in LCFF Sources</b>	\$ <b>67,444</b>
	 #2 No Federal Impact Aid	 \$ (1,860)
13	Increase Title I - Intervention	\$ 4,593
14	Title I - Intervention	\$ (458)
15	Title II - Improving Teacher Quality	\$ 522
16	Title III - English Learners & Immigrant	\$ 164
17	<b>Total Increase in Federal Revenue</b>	\$ <b>2,961</b>
	 #3 Mandated Costs Reimbursement	 \$ (395)
18	Mandated Costs Reimbursement - One Time	\$ 3,393
19	Lottery - Unrestricted	\$ 2,000
20	Lottery Prior Year - Unrestricted	\$ (4,203)
21	Misc. State Revenue	\$ 35
22	Medical Billing Option	\$ 8,000
23	Lottery - Restricted	\$ 850
24	Lottery - Restricted Prior Year	\$ 762
25	<b>Total Increase in State Revenue</b>	\$ <b>10,443</b>
26	 #4 WCA Oversight Fee Payment - 3% (No Longer Includes Reimbursements)	 \$ (60,155)
27	<b>WCA Payment due to Basic Aid Negative per MOU</b>	\$ <b>196,419</b>
28	<b>Total Increase in Local Revenue</b>	\$ <b>136,264</b>
29	<b>Total Estimated Increase in Total Revenue</b>	\$ <b>217,112</b>

**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**Board Meeting: March 14, 2017**  
**PAGE 2**

		<b>First Interim</b>	<b>Second Interim</b>	<b>Revisions 1/31/2017</b>	
Line	<b>EXPENSES</b>				
1	Certificated Salaries	\$ 1,575,855	\$ 1,658,467	\$ 82,612	#5
2	Classified Salaries	\$ 884,873	\$ 907,796	\$ 22,923	#6
3	Employee Benefits	\$ 861,700	\$ 906,175	\$ 44,475	#7
4	Books and Supplies	\$ 129,100	\$ 136,023	\$ 6,923	
5	Services, Other Operating Expenses	\$ 1,637,797	\$ 1,793,779	\$ 155,982	
6	Capital Outlay	\$ 6,129	\$ 6,129	\$ -	
7	Other Outgo	\$ 470,255	\$ 498,046	\$ 27,791	
7a	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$ -	\$ 248,013	\$ 248,013	
8	Direct Support/Indirect Costs	\$ 21,585	\$ -	\$ (21,585)	
9	Indirect Costs	\$ -	\$ -	\$ -	
10	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,587,294</b>	<b>\$ 6,154,428</b>	<b>\$ 567,134</b>	
	<b>OTHER FINANCING SOURCES</b>				
11	Contributions to Restricted Programs	\$ -	\$ -	\$ -	
12	Transfers Out to Other Funds	\$ (300,565)	\$ (304,829)	\$ (4,264)	
13	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (300,565)</b>	<b>\$ (304,829)</b>	<b>\$ (4,264)</b>	

**Changes in Expenses Since the First Interim Report**

14	#5 Certificated Salaries		
15	Increase for Salary Increases/Reduce Regular Math Teacher (Move to Sub Pay & Contract)	\$ 26,112	
16	Increase Extra Duty Pay and Substitutes Teachers	\$ 22,500	
17	Increase Sub for Math Instruction	\$ 10,000	
19	Increase for Interim Superintendent Salary to Reflect Actual Expended	\$ 24,000	
20	<b>Total Increase in Certificated Salaries</b>	<b>\$ 82,612</b>	
	#6 Classified Salaries		
21	Increase for Salary Increases	\$ 26,057	
22	Decrease for Revised Estimate of Extra Duty and Overtime	\$ (10,634)	
23	Increase Classified Subs Expense	\$ 7,500	
23	<b>Total Increase in Classified Salaries</b>	<b>\$ 22,923</b>	

**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**Board Meeting: March 14, 2017**  
**PAGE 3**

		<b>First Interim</b>	<b>Second Interim</b>	<b>Revisions 1/31/2017</b>	
Line	<b>EXPENSES</b>				
1	Certificated Salaries	\$ 1,575,855	\$ 1,658,467	\$ 82,612	
2	Classified Salaries	\$ 884,873	\$ 907,796	\$ 22,923	
3	Employee Benefits	\$ 861,700	\$ 906,175	\$ 44,475	
4	Books and Supplies	\$ 129,100	\$ 136,023	\$ 6,923	#8
5	Services, Other Operating Expenses	\$ 1,637,797	\$ 1,793,779	\$ 155,982	#9
6	Capital Outlay	\$ 6,129	\$ 6,129	\$ -	
7	Other Outgo	\$ 470,255	\$ 498,046	\$ 27,791	
7a	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$ -	\$ 248,013	\$ 248,013	
8	Direct Support/Indirect Costs	\$ 21,585	\$ -	\$ (21,585)	
9	Indirect Costs	\$ -	\$ -	\$ -	
10	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,587,294</b>	<b>\$ 6,154,428</b>	<b>\$ 567,134</b>	
10	<b>REVENUE LESS EXPENSES</b>	<b>\$ (25,966)</b>	<b>\$ (363,704)</b>	<b>\$ (337,738)</b>	
	<b>OTHER FINANCING SOURCES</b>				
11	Contributions to Restricted Programs	\$ -	\$ -	\$ -	
12	Transfers Out to Other Funds	\$ (300,565)	\$ (304,829)	\$ (4,264)	
13	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (300,565)</b>	<b>\$ (304,829)</b>	<b>\$ (4,264)</b>	

**Changes in Expenses Since the First Interim Report**

**#8 Books and Supplies**

14	Textbooks	\$ 1,612
15	Materials and Supplies	\$ 7,961
16	Software	\$ (1,001)
17	Workshop Supplies	\$ 2,000
18	Copy Paper	\$ (397)
19	Equipment (Non-Capitalizes)	\$ (3,252)
20	<b>Total Increase in Books and Supplies</b>	<b>\$ 6,923</b>

**#9 Services, Other Operating Expenses**

21	Conferences and Staff Development (Admn and Maintenance)	\$ 14,271
22	Increase Staff Development Budget	\$ 20,383
23	Dues & Memberships	\$ (4,585)
24	Other Insurance	\$ (11,197)
25	Water	\$ 10,000
26	Sewer	\$ 8,681
27	Equipment Rental	\$ (10,001)
28	Elections	\$ 7,510
29	Legal Services	\$ 85,000
30	Special Education - NPA Contracts	\$ 39,475
31	Other Contracts	
32	PLAN (Total Contract \$35,000)	\$ 23,760
33	Randall Contract (Total Contract \$14,000)	\$ 5,600
34	Math Teacher Contract with TUHSD	\$ 16,085
35	Correct Code for Tech Contract Paid by WCA (No change in service)	\$ (49,000)
36		
37	<b>Total Increase in Operating Expenses</b>	<b>\$ 155,982</b>



**Sausalito Marin City School District**  
**Budget Revision Details - Second Interim Report**  
**Board Meeting: March 14, 2017**  
**PAGE 4**

Line		First Interim	Second Interim	Revisions 1/31/2017	
	<b>EXPENSES</b>				
1	Certificated Salaries	\$ 1,575,855	\$ 1,658,467	\$ 82,612	
2	Classified Salaries	\$ 884,873	\$ 907,796	\$ 22,923	
3	Employee Benefits	\$ 861,700	\$ 906,175	\$ 44,475	
4	Books and Supplies	\$ 129,100	\$ 136,023	\$ 6,923	
5	Services, Other Operating Expenses	\$ 1,637,797	\$ 1,793,779	\$ 155,982	
6	Capital Outlay	\$ 6,129	\$ 6,129	\$ -	
7	Other Outgo	\$ 470,255	\$ 498,046	\$ 27,791	#10
7a	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$ -	\$ 248,013	\$ 248,013	#10
8	Direct Support/Indirect Costs	\$ 21,585	\$ -	\$ (21,585)	#10
9	Indirect Costs	\$ -	\$ -	\$ -	
10	<b>TOTAL EXPENDITURES</b>	<b>\$ 5,587,294</b>	<b>\$ 6,142,144</b>	<b>\$ 554,850</b>	
11	<b>REVENUE LESS EXPENSES</b>		\$ (363,704)	\$ (337,738)	
	<b>OTHER FINANCING SOURCES</b>				
12	Contributions to Restricted Programs	\$ -	\$ -	\$ -	
13	Transfers Out to Other Funds	\$ (300,565)	\$ (304,829)	\$ (4,264)	#11
	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (300,565)</b>	<b>\$ (304,829)</b>	<b>\$ (4,264)</b>	

**Changes in Expenses Since the First Interim Report - Continued**

#10 Other Outgo			
14	Reduce Transfer of SDC Average Daily Attendance to MCOE and Move to Restricted	\$	(14,140)
15	Increase Estimated Excess Costs	\$	46,931
16	Decrease Transfer Out to WCA for Schools Rule (WCA Receives Check Directly)	\$	(5,000)
17	Decrease Expense for Equipment Lease that Ended June 30, 2016	\$	(21,585)
18	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$	248,013
19	<b>Total Increase in Other Outgo</b>	\$	254,219
20	<b>Total Estimated Increase in Total Expenses</b>	\$	567,134
21	#11 Transfer Out to Other Funds		
	<b>Increase Cafeteria Contribution</b>	\$	(4,264)

<b>TOTAL CHANGE IN FUND BALANCE:</b>			
32	Decrease Restricted	\$	(2,172)
33	Decrease Revolving (Closed Acct)	\$	(1,000)
34	Reserve for Economic Uncertainty	\$	28,570
35	Unassigned Amount	\$	(379,684)
36	<b>Total Change in Ending Fund Balance</b>	\$	(354,286)

<b><u>Contribution to Restricted Programs:</u></b>		1st Interim	2nd Interim	Revision 1/31/2017
Special Education	\$	612,359	\$ 700,384	\$ 88,025
Special Education Excess Costs	\$	261,581	\$ 308,512	\$ 46,931
Special Education Transportation	\$	116,149	\$ 116,149	\$ -
Routine Restricted Maintenance	\$	281,065	\$ 266,917	\$ (14,148)
Garden Program	\$	20,000	\$ 20,000	\$ -
Field Trips	\$	10,000	\$ 10,000	\$ -
<b>Total</b>	<b>\$</b>	<b>1,301,154</b>	<b>\$ 1,421,962</b>	<b>\$ 120,808</b>
After School Education & Safety Program		\$ 20,050	\$ 20,050	\$ -
(Accounted for as an In-Kind Service)				

SAUSALITO MARIN CITY SCHOOL DISTRICT  
Cafeteria Fund 13  
Second Interim Budget Revision Detail  
2016-2017

Board Meeting: March 14, 2017

Changes November 1, 2016 through January 31, 2017

Line	Revenue	Adopted Budget	1st Interim Budget	2nd Interim		Revisions 1/31/2017	
				Budget	Actuals-1/31/17		
1	Federal Revenue	\$ 84,914	\$ 84,914	\$ 84,914	-	\$ -	
2	State Revenue	\$ 6,000	\$ 6,000	\$ 6,000	451	\$ -	
3	Local Revenue	\$ -	\$ -	\$ 631	520	\$ 631	#1 Cash Sales - Adult Meals
4	General Fund Contribution	\$ 47,820	\$ 47,820	\$ 52,084	-	\$ 4,264	#2 Increase to General Fund Contribution
5	<b>Total Revenue</b>	<b>\$ 138,734</b>	<b>\$ 138,734</b>	<b>\$ 143,629</b>	<b>971</b>	<b>\$ 4,895</b>	
	<b>Expenses</b>						
6	Classified Salaries	\$ 37,906	\$ 37,906	\$ 38,675	20,398	\$ 769	#3 Increase due to Salary Negotiations
7	Employee Benefits	\$ 8,819	\$ 8,819	\$ 9,140	4,756	\$ 321	#4 Increase due to Salary Negotiations
8	Materials, Supplies, Software	\$ 4,500	\$ 4,500	\$ 3,478	3,789	\$ (1,022)	#5 Decrease to Software Cost less than Anticipated
9	Food	\$ 62,509	\$ 62,509	\$ 62,509	28,658	\$ -	
10	Dishwasher Rental	\$ 2,500	\$ 2,500	\$ 2,500	1,456	\$ -	
11	Conscious Kitchen Contract	\$ 22,500	\$ 22,500	\$ 29,455	13,723	\$ 6,955	#6 Increase Based on Review of 15-16 Total Expense
12	<b>Total Expenses</b>	<b>\$ 138,734</b>	<b>\$ 138,734</b>	<b>\$ 145,757</b>	<b>72,779</b>	<b>\$ 7,023</b>	
13	Beginning Fund Balance	\$ 779	\$ 2,128	\$ 2,128		\$ -	
14	Ending Fund Balance	\$ 779	\$ 2,128	\$ 0		\$ (2,128)	

**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
**Deferred Maintenance Fund 14**  
**Second Interim Budget Revision Detail**  
**2016-2017**

**Board Meeting: March 14, 2017**

**No Changes November 1, 2017 through January 31, 2017**

		Adopted Budget	1st Interim Budget	2nd Interim		Revisions 1/31/2017
				Budget	Actuals-1/31/17	
<u>Beginning Fund Balance</u>						
1	Beginning Fund Balance	\$ 63,296	\$ 63,296	\$ 63,296		\$ -
2	Audit Adjustment	\$ -	\$ 33,250	\$ 33,250		
3	Total Adjusted Beginning Balance	\$ 63,296	\$ 96,546	\$ 96,546	\$ -	
<u>Revenue</u>						
4	LCFF Funds from General Fund 01	\$ -	\$ 16,750	\$ 16,750	\$ -	\$ -
5	Transfer In from General Fund 01	\$ 50,000	\$ -	\$ -	\$ -	\$ -
6	Interest	\$ 1,570	\$ 1,500	\$ 1,500	\$ -	\$ -
7	Total Revenue	\$ 51,570	\$ 18,250	\$ 18,250	\$ -	\$ -
<u>Expenses</u>						
8	Equipment (Non-Capitalized)	\$ 1,570	\$ 1,570	\$ 1,570	\$ -	\$ -
9	Rentals, Leases, and Repairs	\$ 30,000	\$ 25,296	\$ 25,296	\$ 6,422	\$ -
10	Equipment Replacement (14-15 & 15-16)*	\$ 20,000	\$ 87,930	\$ 87,930	\$ -	\$ -
11	Total Expenses	\$ 51,570	\$ 114,796	\$ 114,796	\$ 6,422	\$ -
12	<u>Ending Fund Balance</u>	\$ 63,296	\$ -	\$ -		\$ -

**SAUSALITO MARIN CITY SCHOOL DISTRICT**  
**Other Funds**  
**Second Interim Budget Revision Detail**  
**2016-2017**

Board Meeting: March 14, 2017  
Changes November 1, 2016 through January 31, 2017

Line

Special Reserve Fund 17 - Other than Capital Outlay		Adopted Budget	1st Interim Budget	2nd Interim		Revisions 1/31/2017
				Budget	Actuals-1/31/17	
1	Beginning Fund Balance	\$ 172,820	\$ 172,820	\$ 172,820	\$ 172,820	1 No Changes Since Budget Adoption in June 2016
2	Revenue	\$ -	\$ -	\$ -	\$ 455	
3	Expenses	\$ -	\$ -	\$ -	\$ -	
4	Ending Fund Balance	\$ 172,820	\$ 172,820	\$ 172,820	\$ 173,275	

School Facilities Fund 35		Adopted Budget	1st Interim Budget	2nd Interim		
				Budget	Actuals-1/31/17	
9	Beginning Fund Balance	\$ 725	\$ 357,965	\$ 357,965	\$ 357,965	1 State Funds Received in 2015-2016 (Project to Occur in 2017-2018) 2 Increase Interest Revenue Estimate
10	Revenue	\$ 356,609	\$ 356,609	\$ -	\$ -	
11	Interest	\$ 133	\$ 133	\$ 2,000	\$ 940	
12	Expenses	\$ 356,875	\$ 356,875	\$ -	\$ -	
13	Ending Fund Balance	\$ 459	\$ 357,699	\$ 357,965	\$ 357,965	

Special Reserve Fund 40 for Capital Outlay		Adopted Budget	1st Interim Budget	2nd Interim		
				Budget	Actuals-1/31/17	
9	Beginning Fund Balance	\$ 29	\$ 271,213	\$ 271,213		1 This is payment 14 of 15. 2 Principal and Interest Payment for the Capital Appreciation Bonds.
10	Revenue	\$ -	\$ 1,273,799	\$ 1,273,799	\$ -	
11	Interest	\$ 29	\$ 29	\$ 29		
12	Expenses:					
	Capital Lease Payment for Energy Efficiency Project 2002	\$ 55,767	\$ 55,767	\$ 55,767	\$ 55,766	
	Certificate of Participation (CAP) - Principal	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	
	Certificate of Participation (CAP) - Interest	\$ 101,978	\$ 101,978	\$ 101,978	\$ -	
13	Ending Fund Balance	\$ 29	\$ 1,545,012	\$ 1,545,012	\$ -	

**Other Funds:**

Fund 51 Bond Interest & Redemption: Used for the Repayment of District Bonds at Year End.

Fund 56 Debt Service (Ending Balance 6/30/17 - \$863,636):

Fund 78 Pass Through Revenues: Used to Pass through Funds Recede at the County of Marin  
for Willow Creek Academy.

**The Following Funds are Open but not in Use:**

	Ending Balance <u>June 30, 2017</u>
Bond Fund 21	\$ 120
Bond Fund 22	\$ 127
Capital Projects Fund 49	\$ 22
Debt Service Fund 49	\$ 25

SAUSALITO MARIN CITY SCHOOL DISTRICT

Second Interim Report  
Multi Year Projections (MYP)  
Board Meeting: March 14, 2017

Line		2016/17 MYP Current Year			2017/18 MYP Year 2			2018/19 MYP Year 3			2019-20 MYP Year 4			Line
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
1	<b>REVENUE</b>													1
2	LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,693,371	\$ -	\$ 6,693,371	6,923,643	-	6,923,643	7,200,020	-	7,200,020	7,386,243	-	7,386,243	2
3	Charter School In-Lieu to Willow Creek Academy	\$ (2,710,950)	\$ -	\$ (2,710,950)	(2,914,204)	-	(2,914,204)	(2,971,488)	-	(2,971,488)	(2,971,488)	-	(2,971,488)	3
4	Transfer Out to Deferred Maintenance	\$ (16,750)	\$ -	\$ (16,750)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	4
5	Basic Aid Supplemental Funding	\$ 454,457	\$ -	\$ 454,457	454,457	-	454,457	454,457	-	454,457	454,457	-	454,457	5
6	Federal Revenues	\$ -	\$ 345,990	\$ 345,990	-	345,990	345,990	-	345,990	345,990	-	345,990	345,990	6
7	State Revenues - Other	\$ 61,840	\$ 154,832	\$ 216,672	36,896	154,070	190,966	36,896	154,070	190,966	36,896	154,070	190,966	7
7a	Local Revenues	\$ 264,202	\$ 335,030	\$ 599,232	194,202	333,695	527,897	194,202	246,262	440,464	194,202	246,262	440,464	7a
8	<b>Estimated WCA Payment for Basic Aid Negative per MOU*</b>	\$ 196,419	\$ -	\$ 196,419	165,044	-	165,044	61,069	-	61,069	-	-	-	8
8	<b>TOTAL PROJECTED REVENUE</b>	\$ 4,942,589	\$ 835,853	\$ 5,778,441	4,810,038	833,755	5,643,793	4,925,156	746,322	5,671,478	5,050,310	746,322	5,796,632	8
9	<b>EXPENSES</b>													9
10	Certificated Salaries	\$ 1,143,433	\$ 515,034	\$ 1,658,467	1,114,297	525,058	1,639,354	1,136,511	521,434	1,657,945	1,136,511	521,434	1,657,945	10
11	Classified Salaries	\$ 465,136	\$ 442,660	\$ 907,796	508,947	449,026	957,973	516,029	438,288	954,317	516,029	438,288	954,317	11
12	Employee Benefits	\$ 601,308	\$ 304,867	\$ 906,175	637,642	325,609	963,250	688,607	348,139	1,036,746	728,069	369,848	1,097,916	12
13	Books and Supplies	\$ 95,791	\$ 40,232	\$ 136,023	86,275	36,425	122,699	86,569	28,730	115,299	87,087	29,150	116,237	13
14	Services, Other Operating Expenses	\$ 1,316,256	\$ 477,523	\$ 1,793,779	862,670	482,885	1,345,554	867,554	403,860	1,271,414	876,147	407,540	1,283,687	14
15	Capital Outlay	\$ 6,129	\$ -	\$ 6,129	-	-	-	-	-	-	-	-	-	15
15a	Other Outgo	\$ -	\$ 498,046	\$ 498,046	-	498,046	498,046	-	498,046	498,046	-	498,046	498,046	15a
16	<b>Pass-through - WCA Portion of Excess Property Taxes</b>	\$ 248,013	\$ -	\$ 248,013	-	-	-	-	-	-	-	-	-	16
17	Direct Support/Indirect Costs	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	-	17
17	Indirect Costs	\$ (9,014)	\$ 9,014	\$ -	(9,014)	9,014	-	(5,910)	5,910	-	(5,910)	5,910	-	17
18	<b>TOTAL EXPENDITURES</b>	\$ 3,867,052	\$ 2,287,375	\$ 6,154,428	3,200,816	2,326,062	5,526,877	3,289,359	2,244,407	5,533,766	3,337,932	2,270,215	5,608,148	18
18	<b>REVENUE LESS EXPENSES</b>	\$ 1,075,537	\$ (1,451,522)	\$ (375,988)	1,609,222	(1,492,308)	116,915	1,635,797	(1,498,086)	137,711	1,712,378	(1,523,894)	188,483	18
19	<b>OTHER FINANCING SOURCES</b>													19
19	Contributions to Restricted Programs	\$ (1,421,962)	\$ 1,421,962	\$ -	(1,457,428)	1,457,428	-	(1,498,086)	1,498,086	-	(1,523,894)	1,523,894	-	19
19	Transfers Out to Other Funds	\$ (304,829)	\$ -	\$ (304,829)	(305,610)	-	(305,610)	(250,637)	-	(250,637)	(252,032)	-	(252,032)	19
19	<b>TOTAL OTHER SOURCES/USES</b>	\$ (1,726,791)	\$ 1,421,962	\$ (304,829)	(1,763,038)	1,457,428	(305,610)	(1,748,723)	1,498,086	(250,637)	(1,775,927)	1,523,894	(252,032)	19
20	<b>NET INCREASE/DECREASE</b>	\$ (651,254)	\$ (29,560)	\$ (680,817)	(153,815)	(34,880)	(188,696)	(112,926)	0	(112,926)	(63,549)	-	(63,549)	20
21	<b>FUND BALANCE, RESERVES</b>													21
22	Beginning Fund Balance	\$ 1,659,577	\$ 231,369	\$ 1,890,945	975,073	201,806	1,176,879	821,257	166,926	988,183	708,331	166,927	875,257	22
22	Audit Adjustments	\$ (33,250)	\$ -	\$ (33,250)	-	-	-	-	-	-	-	-	-	22
23	<b>TOTAL BEGINNING FUND BALANCE</b>	\$ 1,626,327	\$ 231,369	\$ 1,857,695	975,073	201,806	1,176,879	821,257	166,926	988,183	708,331	166,927	875,257	23
23	<b>TOTAL ENDING FUND BALANCE</b>	\$ 975,073	\$ 201,806	\$ 1,176,879	821,257	166,926	988,183	708,331	166,927	875,257	644,782	166,927	811,708	23
24	<b>COMPONENTS OF FUND BALANCE</b>													24
25	Restricted	\$ -	\$ 201,807	\$ 201,807	\$ -	166,926	166,926	\$ -	166,927	166,927	\$ -	166,927	166,927	25
26	Revolving Cash	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	-	26
27	STRS On-Behalf Reserve	\$ -	\$ -	\$ -	-	-	-	-	-	-	-	-	-	27
28	Reserve for Economic Uncertainty - 5%	\$ 322,963	\$ -	\$ 322,963	291,623	-	291,623	289,218	-	289,218	293,005	-	293,005	28
29	<b>Fund 01 Unassigned Amount</b>	\$ 652,110	\$ -	\$ 652,110	\$ 529,634	\$ -	\$ 529,634	\$ 419,113	\$ -	\$ 419,113	\$ 351,777	\$ -	\$ 351,777	29
30	<b>Fund 17 Unassigned Amount</b>	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	\$ 173,000	\$ -	\$ 173,000	30
31	<b>TOTAL UNDESIGNATED/UNASSIGNED AMOUNT</b>	\$ 825,110	\$ -	\$ 825,110	\$ 702,634	\$ -	\$ 702,634	\$ 592,113	\$ -	\$ 592,113	\$ 524,777	\$ -	\$ 524,777	31
32	<b>Unassigned Reserve Percent Fund 01 &amp; 17 Combined</b>	12.77%			12.05%			10.24%			8.95%			32

33 The District is currently in discussions with the Willow Creek Academy regarding the MOU language that prescribes that the parties share the negative excess cost. A final number has not been reached yet, and both parties are carefully reviewing the MOU language in order to reach a reasonable outcome. Although the estimates have not been finalized, the fiscal impact and subsequent budgetary projections are included in the Second Interim Multi-Year Projection per direction by the District's Board of Trustees. For 2017-2018 and beyond, the District and he Willow Creek Academy have agreed to meet and discuss the MOU and fiscal implications of the existing agreement.

Sausalito Marin City School District -Second Interim Report 2016-2017

Revenue Detail - Page 1

March 14, 2017

Line		2016-2017	2016-2017	2016-2017	2016-2017	2017-2018	2018-2019	Line
		Adopted Budget	First Interim	Second Interim	2nd VS 1st Difference	Second Interim	Second Interim	
1	<u>LCFF Sources</u>							1
1	State Aide	815,793	815,793	815,163	(630)	815,793	815,793	1
2	Basic Aid Supplemental	408,741	408,741	454,457	45,716	454,457	454,457	2
3	Admn-Teacher Ratio Penalty	\$ -	\$ (37,708)	\$ (37,708)	-	\$ (43,810)	\$ -	3
4	Education Projection Account	30,266	31,351	30,498	(853)	30,498	30,498	4
5	<u>Property Taxes:</u>							5
6	Homeowners Exemption	29,650	29,787	29,787	-	30,088	29,787	6
7	Secured	5,679,652	5,739,112	5,739,112	-	5,968,676	6,207,423	7
8	Unsecured	110,365	111,698	111,698	-	117,577	111,698	8
9	Prior Year Taxes	3,947	3,947	3,947	-	3,947	3,947	9
10	Community Redevelopment	-	874	874	-	874	874	10
11	Transfer Out to Deferred Maintenance Fund 14	-	(16,750)	(16,750)	-	(50,000)	(50,000)	11
12	Charter's In-Lieu Taxes	(2,745,068)	(2,734,161)	(2,710,950)	23,211	(2,914,204)	(2,971,488)	12
13	<b>Total LCFF Sources</b>	<b>\$ 4,333,346</b>	<b>\$ 4,352,684</b>	<b>\$ 4,420,128</b>	<b>\$ 67,444</b>	<b>\$ 4,413,896</b>	<b>\$ 4,632,989</b>	13
14	<u>Unrestricted Federal Revenues</u>							14
15	Federal Impact Aid	1,860	1,860	-	(1,860)	-	-	15
16	Prior Year Receipt of Federal Misc.	298	-	-	-	-	-	16
17	<b>Total</b>	<b>2,158</b>	<b>1,860</b>	<b>-</b>	<b>(1,860)</b>	<b>-</b>	<b>-</b>	17
18	<u>Restricted Federal Revenues</u>							18
19	Federal Special Education	120,442	120,442	120,442	-	120,442	120,442	19
20	Federal Special Education - Mental Health	6,367	6,367	6,367	-	6,367	6,367	20
21	Title I - Intervention	197,983	186,806	191,399	4,593	191,399	191,399	21
22	Title II - Improving Teacher Quality	22,521	22,521	22,063	(458)	22,063	22,063	22
23	Title III - English Learners	4,147	4,147	4,669	522	4,669	4,669	23
24	Title III - Immigrant	886	886	1,050	164	1,050	1,050	24
25	<b>Total</b>	<b>352,346</b>	<b>341,169</b>	<b>345,990</b>	<b>4,821</b>	<b>345,990</b>	<b>345,990</b>	25
26	<b>Total Federal Revenues</b>	<b>354,504</b>	<b>343,029</b>	<b>345,990</b>	<b>2,961</b>	<b>345,990</b>	<b>345,990</b>	26



Sausalito Marin City School District -Second Interim Report 2016-2017

Revenue Detail - Page 2  
March 14, 2017

	2016-2017 Adopted Budget	2016-2017 First Interim	2016-2017 Second Interim	2016-2017 Difference	2017-2018 Second Interim	2018-2019 Second Interim	
1 <u>Unrestricted State Revenues</u>							1
2     Mandated Costs Reimbursement	4,256	4,256	3,861	(395)	3,861	3,861	2
3     Mandated Costs Reimbursement - One Time	9,254	25,754	29,147	3,393	-	-	3
4     Lottery	21,000	21,000	23,000	2,000	23,000	23,000	4
5     Lottery Prior Year	-	-	(4,203)	(4,203)	-	-	5
6     Misc. State Revenue	-	-	35	35	35	35	6
7     Medical Billing Option	2,000	2,000	10,000	8,000	10,000	10,000	7
8 <b>Total</b>	<b>36,510</b>	<b>53,010</b>	<b>61,840</b>	<b>8,830</b>	<b>36,896</b>	<b>36,896</b>	8
9 <u>Restricted State Revenues</u>							9
10     Lottery - Restricted	6,150	6,150	7,000	850	7,000	7,000	10
11     Lottery - Restricted Prior Year	-	-	762	762	-	-	11
12     After School Education and Safety	124,235	124,235	124,235	-	124,235	124,235	12
13     CA Clean Energy	-	-	-	-	-	-	13
14     Educator Effectiveness	-	-	-	-	-	-	14
15     Special Education	22,835	22,835	22,835	-	22,835	22,835	15
16     STRS On-Behalf	-	-	-	-	-	-	16
17 <b>Total</b>	<b>153,219</b>	<b>153,220</b>	<b>154,832</b>	<b>1,612</b>	<b>154,070</b>	<b>154,070</b>	17
18 <b>Total State Revenue</b>	<b>189,729</b>	<b>206,230</b>	<b>216,671</b>	<b>10,442</b>	<b>190,966</b>	<b>190,966</b>	18
19 <u>Unrestricted Local Revenues</u>							19
20     Rentals and Leases	81,990	81,990	81,990	-	81,990	81,990	20
21     Interest	2,000	2,000	2,000	-	2,000	2,000	21
22     WCA Oversight Fee Payment - 3% **	149,733	149,733	89,578	(60,155)	89,578	89,578	22
23 <b>WCA Payment due to Basic Aid Negative per MOU</b>	<b>-</b>	<b>-</b>	<b>196,419</b>	<b>196,419</b>	<b>165,044</b>	<b>61,069</b>	23
24     Local Donations	9,000	9,000	9,000	-	-	-	24
25     MCOE Direct Services Payment	22,866	20,634	20,634	-	20,634	20,634	25
26     Insurance Reimbursement for DO Fire	61,000	61,000	61,000	-	-	-	26
27 <b>Total</b>	<b>326,589</b>	<b>324,357</b>	<b>460,621</b>	<b>136,264</b>	<b>359,246</b>	<b>255,271</b>	27
28 <u>Restricted Local Revenues</u>							28
29     Millagro Garden Program	2,443	2,443	2,443	-	2,443	2,443	29
30     Pre K - 3 Grant - MCF	87,433	87,433	87,433	-	87,433	-	30
31     BS/MLK Donations	500	1,335	1,335	-	500	500	31
32     State Special Education	243,819	243,819	243,819	-	243,819	243,819	32
33 <b>Total</b>	<b>334,195</b>	<b>335,030</b>	<b>335,030</b>	<b>-</b>	<b>334,195</b>	<b>246,762</b>	33
34 <b>Total Local Revenue</b>	<b>660,784</b>	<b>659,387</b>	<b>795,651</b>	<b>136,264</b>	<b>693,441</b>	<b>502,033</b>	34
34 <b>Grand Totals</b>	<b>\$ 5,538,363</b>	<b>\$ 5,561,329</b>	<b>\$ 5,778,441</b>	<b>\$ 217,112</b>	<b>\$ 5,644,293</b>	<b>\$ 5,671,978</b>	34

\*\*Reimbursements from WCA for insurance, services, technology support, etc. is not revenue to district. Payments are abated against the accounts in which the district paid on behalf of WCA.

Sausalito Marin City School District  
Compare 2nd Interim 2018/19 to Adopted 2018/19

Line		2017/18 Adopted Budget			2017/18 First Interim			2017/18 Second Interim			2016/17 Second Interim VS Adopted			Line
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
	Board Meeting: March 14, 2017													
1	<b>REVENUE</b>													1
2	LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,794,822		\$ 6,794,822	\$ 6,885,836	\$ -	\$ 6,885,836	\$ 6,923,643	\$ -	\$ 6,923,643	\$ 128,821	\$ -	\$ 128,821	2
3	Charter School In-Lieu to Willow Creek Academy	\$ (2,831,832)		\$ (2,831,832)	\$ (2,970,275)	\$ -	\$ (2,970,275)	\$ (2,914,204)	\$ -	\$ (2,914,204)	\$ (82,372)	\$ -	\$ (82,372)	3
4	Transfer Out to Deferred Maintenance	\$ -		\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)	\$ -	\$ (50,000)	4
5	Basic Aid Supplemental Funding	\$ 408,741		\$ 408,741	\$ 408,741	\$ -	\$ 408,741	\$ 454,457	\$ -	\$ 454,457	\$ 45,716	\$ -	\$ 45,716	5
6	Federal Revenues	\$ 2,158	\$ 341,776	\$ 343,934	\$ 1,860	\$ 341,169	\$ 343,029	\$ -	\$ 345,990	\$ 345,990	\$ (2,158)	\$ 4,214	\$ 2,056	6
7	State Revenues - Other	\$ 33,253	\$ 139,552	\$ 172,805	\$ 27,256	\$ 153,472	\$ 180,728	\$ 36,896	\$ 154,070	\$ 190,966	\$ 3,643	\$ 14,518	\$ 18,161	7
8	Local Revenues	\$ 329,189	\$ 334,195	\$ 663,384	\$ 254,357	\$ 333,695	\$ 588,052	\$ 194,202	\$ 333,695	\$ 527,897	\$ (134,987)	\$ (500)	\$ (135,487)	8
9	<b>WCA Payment for Basic Aid Negative per MOU*</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,044	\$ -	\$ 165,044	\$ 165,044	\$ -	\$ 165,044	9
10	<b>TOTAL PROJECTED REVENUE</b>	<b>\$ 4,736,331</b>	<b>\$ 815,523</b>	<b>\$ 5,551,854</b>	<b>\$ 4,557,775</b>	<b>\$ 828,336</b>	<b>\$ 5,386,111</b>	<b>\$ 4,810,038</b>	<b>\$ 833,755</b>	<b>\$ 5,643,793</b>	<b>\$ 73,707</b>	<b>\$ 18,232</b>	<b>\$ 91,939</b>	10
11	<b>EXPENSES</b>													11
12	Certificated Salaries	\$ 1,049,982	\$ 501,642	\$ 1,551,624	\$ 1,134,842	\$ 503,062	\$ 1,637,904	\$ 1,114,297	\$ 525,058	\$ 1,639,354	\$ 64,315	\$ 23,416	\$ 87,730	12
13	Classified Salaries	\$ 500,704	\$ 384,939	\$ 885,643	\$ 549,584	\$ 427,628	\$ 977,212	\$ 508,947	\$ 449,026	\$ 957,973	\$ 8,243	\$ 64,087	\$ 72,330	13
14	Employee Benefits	\$ 585,529	\$ 319,238	\$ 904,767	\$ 636,800	\$ 314,195	\$ 950,995	\$ 637,642	\$ 325,609	\$ 963,250	\$ 52,113	\$ 6,371	\$ 58,483	14
15	Books and Supplies	\$ 73,604	\$ 35,442	\$ 109,046	\$ 85,896	\$ 22,583	\$ 108,479	\$ 86,275	\$ 36,425	\$ 122,699	\$ 12,671	\$ 983	\$ 13,653	15
16	Services, Other Operating Expenses	\$ 818,935	\$ 516,154	\$ 1,335,089	\$ 788,449	\$ 450,957	\$ 1,239,406	\$ 862,670	\$ 482,885	\$ 1,345,554	\$ 43,735	\$ (33,269)	\$ 10,465	16
17	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
18	Other Outgo	\$ 33,125	\$ 437,130	\$ 470,255	\$ 33,125	\$ 442,796	\$ 475,921	\$ -	\$ 498,046	\$ 498,046	\$ (33,125)	\$ 60,916	\$ 27,791	18
19	<b>Pass-through - WCA Portion of Excess Property Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19
20	Direct Support/Indirect Costs	\$ (20,598)	\$ 20,598	\$ -	\$ (21,298)	\$ 21,298	\$ -	\$ -	\$ -	\$ -	\$ 20,598	\$ (20,598)	\$ -	20
21	Indirect Costs	\$ 21,585	\$ -	\$ 21,585	\$ 21,585	\$ -	\$ 21,585	\$ (9,014)	\$ 9,014	\$ -	\$ (30,599)	\$ 9,014	\$ (21,585)	21
22	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,062,866</b>	<b>\$ 2,215,143</b>	<b>\$ 5,278,009</b>	<b>\$ 3,228,983</b>	<b>\$ 2,182,519</b>	<b>\$ 5,411,503</b>	<b>\$ 3,200,816</b>	<b>\$ 2,326,062</b>	<b>\$ 5,526,877</b>	<b>\$ 137,950</b>	<b>\$ 110,919</b>	<b>\$ 248,868</b>	22
23	<b>REVENUE LESS EXPENSES</b>	<b>\$ 1,673,465</b>	<b>\$ (1,399,621)</b>	<b>\$ 273,844</b>	<b>\$ 1,328,792</b>	<b>\$ (1,354,183)</b>	<b>\$ (25,392)</b>	<b>\$ 1,609,222</b>	<b>\$ (1,492,307)</b>	<b>\$ 116,915</b>	<b>\$ (64,243)</b>	<b>\$ (92,688)</b>	<b>\$ (156,929)</b>	23
24	<b>OTHER FINANCING SOURCES</b>													24
25	Contributions to Restricted Programs	\$ (1,397,638)	\$ 1,397,638	\$ -	\$ (1,346,833)	\$ 1,346,833	\$ -	\$ (1,457,428)	\$ 1,457,428	\$ -	\$ (59,790)	\$ 59,790	\$ -	25
26	Transfers Out to Other Funds	\$ (350,565)		\$ (350,565)	\$ (300,565)	\$ -	\$ (300,565)	\$ (305,610)	\$ -	\$ (305,610)	\$ 44,955	\$ -	\$ 44,955	26
27	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (1,748,203)</b>	<b>\$ 1,397,638</b>	<b>\$ (350,565)</b>	<b>\$ (1,647,398)</b>	<b>\$ 1,346,833</b>	<b>\$ (300,565)</b>	<b>\$ (1,763,038)</b>	<b>\$ 1,457,428</b>	<b>\$ (305,610)</b>	<b>\$ (14,835)</b>	<b>\$ 59,790</b>	<b>\$ 44,955</b>	27
28	<b>NET INCREASE/DECREASE</b>	<b>\$ (74,738)</b>	<b>\$ (1,982)</b>	<b>\$ (76,721)</b>	<b>\$ (318,606)</b>	<b>\$ (7,351)</b>	<b>\$ (325,957)</b>	<b>\$ (153,815)</b>	<b>\$ (34,879)</b>	<b>\$ (188,696)</b>	<b>\$ (79,077)</b>	<b>\$ (32,898)</b>	<b>\$ (111,975)</b>	28
29	<b>FUND BALANCE, RESERVES</b>													29
30	Beginning Fund Balance	\$ 1,353,622	\$ 1,982	\$ 1,355,604	\$ 1,327,187	\$ 203,980	\$ 1,531,167	\$ 975,073	\$ 201,806	\$ 1,176,879	\$ (378,549)	\$ 199,824	\$ (178,725)	30
31	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
32	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,353,622</b>	<b>\$ 1,982</b>	<b>\$ 1,355,604</b>	<b>\$ 1,327,187</b>	<b>\$ 203,980</b>	<b>\$ 1,531,167</b>	<b>\$ 975,073</b>	<b>\$ 201,806</b>	<b>\$ 1,176,879</b>	<b>\$ (378,549)</b>	<b>\$ 199,824</b>	<b>\$ (178,725)</b>	32
33	<b>Ending Fund Balance</b>	<b>\$ 1,278,884</b>	<b>\$ -</b>	<b>\$ 1,278,884</b>	<b>\$ 1,008,582</b>	<b>\$ 196,629</b>	<b>\$ 1,205,210</b>	<b>\$ 821,258</b>	<b>\$ 166,927</b>	<b>\$ 988,185</b>	<b>\$ (457,627)</b>	<b>\$ 166,926</b>	<b>\$ (290,700)</b>	33
34	<b>COMPONENTS OF FUND BALANCE</b>													34
35	Restricted	\$ -	\$ -	\$ -	\$ -	\$ 196,629	\$ 196,629	\$ -	\$ 166,927	\$ 166,927	\$ -	\$ 166,927	\$ 166,927	35
36	Revolving Cash	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
37	STRS On-Behalf Reserve	\$ 79,923	\$ -	\$ 79,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (79,923)	\$ -	\$ (79,923)	37
38	Reserve for Economic Uncertainty - 5%	\$ -	\$ -	\$ -	\$ 285,603	\$ -	\$ 285,603	\$ 291,624	\$ -	\$ 291,624	\$ 291,624	\$ -	\$ 291,624	38
39	<b>Fund 01 Unassigned Amount</b>	<b>\$ 1,198,961</b>	<b>\$ -</b>	<b>\$ 1,198,961</b>	<b>\$ 721,979</b>	<b>\$ -</b>	<b>\$ 721,979</b>	<b>\$ 529,634</b>	<b>\$ -</b>	<b>\$ 529,634</b>	<b>\$ (669,328)</b>	<b>\$ -</b>	<b>\$ (669,328)</b>	39
40	<b>Fund 01 Unassigned Amount</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	40
41	<b>TOTAL UNASSIGNED AMOUNT</b>	<b>\$ 1,371,961</b>	<b>\$ -</b>	<b>\$ 1,371,961</b>	<b>\$ 894,979</b>	<b>\$ -</b>	<b>\$ 894,979</b>	<b>\$ 702,634</b>	<b>\$ -</b>	<b>\$ 702,634</b>				41
42	<b>UNASSIGNED RESERVE PERCENT</b>	<b>24.37%</b>			<b>15.67%</b>			<b>12.05%</b>						42

Sausalito Marin City School District  
Compare 2nd Interim 2018/19 to Adopted 2018/19

Line		2017/18 Adopted Budget			2017/18 First Interim			2017/18 Second Interim			2016/17 Second Interim VS Adopted			Line
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
	Board Meeting: March 14, 2017													
1	<b>REVENUE</b>													
2	LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,794,822		\$ 6,794,822	\$ 6,885,836	\$ -	\$ 6,885,836	\$ 6,923,643	\$ -	\$ 6,923,643	\$ 128,821	\$ -	\$ 128,821	1
3	Charter School In-Lieu to Willow Creek Academy	\$ (2,831,832)		\$ (2,831,832)	\$ (2,970,275)	\$ -	\$ (2,970,275)	\$ (2,914,204)	\$ -	\$ (2,914,204)	\$ (82,372)	\$ -	\$ (82,372)	2
4	Transfer Out to Deferred Maintenance	\$ -		\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)	\$ -	\$ (50,000)	3
5	Basic Aid Supplemental Funding	\$ 408,741		\$ 408,741	\$ 408,741	\$ -	\$ 408,741	\$ 454,457	\$ -	\$ 454,457	\$ 45,716	\$ -	\$ 45,716	3
6	Federal Revenues	\$ 2,158	\$ 341,776	\$ 343,934	\$ 1,860	\$ 341,169	\$ 343,029	\$ -	\$ 345,990	\$ 345,990	\$ (2,158)	\$ 4,214	\$ 2,056	4
7	State Revenues - Other	\$ 33,253	\$ 139,552	\$ 172,805	\$ 27,256	\$ 153,472	\$ 180,728	\$ 36,896	\$ 154,070	\$ 190,966	\$ 3,643	\$ 14,518	\$ 18,161	5
8	Local Revenues	\$ 329,189	\$ 334,195	\$ 663,384	\$ 254,357	\$ 333,695	\$ 588,052	\$ 194,202	\$ 333,695	\$ 527,897	\$ (134,987)	\$ (500)	\$ (135,487)	6
9	<i>WCA Payment for Basic Aid Negative per MOU*</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,044	\$ -	\$ 165,044	\$ 165,044	\$ -	\$ 165,044	6a
10	<b>TOTAL PROJECTED REVENUE</b>	<b>\$ 4,736,331</b>	<b>\$ 815,523</b>	<b>\$ 5,551,854</b>	<b>\$ 4,557,775</b>	<b>\$ 828,336</b>	<b>\$ 5,386,111</b>	<b>\$ 4,810,038</b>	<b>\$ 833,755</b>	<b>\$ 5,643,793</b>	<b>\$ 73,707</b>	<b>\$ 18,232</b>	<b>\$ 91,939</b>	7
11	<b>EXPENSES</b>													
12	Certificated Salaries	\$ 1,049,982	\$ 501,642	\$ 1,551,624	\$ 1,134,842	\$ 503,062	\$ 1,637,904	\$ 1,114,297	\$ 525,058	\$ 1,639,354	\$ 64,315	\$ 23,416	\$ 87,730	8
13	Classified Salaries	\$ 500,704	\$ 384,939	\$ 885,643	\$ 549,584	\$ 427,628	\$ 977,212	\$ 508,947	\$ 449,026	\$ 957,973	\$ 8,243	\$ 64,087	\$ 72,330	9
14	Employee Benefits	\$ 585,529	\$ 319,238	\$ 904,767	\$ 636,800	\$ 314,195	\$ 950,995	\$ 637,642	\$ 325,609	\$ 963,250	\$ 52,113	\$ 6,371	\$ 58,483	10
15	Books and Supplies	\$ 73,604	\$ 35,442	\$ 109,046	\$ 85,896	\$ 22,583	\$ 108,479	\$ 86,275	\$ 36,425	\$ 122,699	\$ 12,671	\$ 983	\$ 13,653	11
16	Services, Other Operating Expenses	\$ 818,935	\$ 516,154	\$ 1,335,089	\$ 788,449	\$ 450,957	\$ 1,239,406	\$ 862,670	\$ 482,885	\$ 1,345,554	\$ 43,735	\$ (33,269)	\$ 10,465	12
17	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
18	Other Outgo	\$ 33,125	\$ 437,130	\$ 470,255	\$ 33,125	\$ 442,796	\$ 475,921	\$ -	\$ 498,046	\$ 498,046	\$ (33,125)	\$ 60,916	\$ 27,791	14
19	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14a
20	Direct Support/Indirect Costs	\$ (20,598)	\$ 20,598	\$ -	\$ (21,298)	\$ 21,298	\$ -	\$ -	\$ -	\$ -	\$ 20,598	\$ (20,598)	\$ -	15
21	Indirect Costs	\$ 21,585	\$ -	\$ 21,585	\$ 21,585	\$ -	\$ 21,585	\$ (9,014)	\$ 9,014	\$ -	\$ (30,599)	\$ 9,014	\$ (21,585)	16
22	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,062,866</b>	<b>\$ 2,215,143</b>	<b>\$ 5,278,009</b>	<b>\$ 3,228,983</b>	<b>\$ 2,182,519</b>	<b>\$ 5,411,503</b>	<b>\$ 3,200,816</b>	<b>\$ 2,326,062</b>	<b>\$ 5,526,877</b>	<b>\$ 137,950</b>	<b>\$ 110,919</b>	<b>\$ 248,868</b>	
23	<b>REVENUE LESS EXPENSES</b>	<b>\$ 1,673,465</b>	<b>\$ (1,399,621)</b>	<b>\$ 273,844</b>	<b>\$ 1,328,792</b>	<b>\$ (1,354,183)</b>	<b>\$ (25,392)</b>	<b>\$ 1,609,222</b>	<b>\$ (1,492,307)</b>	<b>\$ 116,915</b>	<b>\$ (64,243)</b>	<b>\$ (92,688)</b>	<b>\$ (156,929)</b>	17
24	<b>OTHER FINANCING SOURCES</b>													
25	Contributions to Restricted Programs	\$ (1,397,638)	\$ 1,397,638	\$ -	\$ (1,346,833)	\$ 1,346,833	\$ -	\$ (1,457,428)	\$ 1,457,428	\$ -	\$ (59,790)	\$ 59,790	\$ -	18
26	Transfers Out to Other Funds	\$ (350,565)	\$ -	\$ (350,565)	\$ (300,565)	\$ -	\$ (300,565)	\$ (305,610)	\$ -	\$ (305,610)	\$ 44,955	\$ -	\$ 44,955	19
27	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (1,748,203)</b>	<b>\$ 1,397,638</b>	<b>\$ (350,565)</b>	<b>\$ (1,647,398)</b>	<b>\$ 1,346,833</b>	<b>\$ (300,565)</b>	<b>\$ (1,763,038)</b>	<b>\$ 1,457,428</b>	<b>\$ (305,610)</b>	<b>\$ (14,835)</b>	<b>\$ 59,790</b>	<b>\$ 44,955</b>	20
28	<b>NET INCREASE/DECREASE</b>	<b>\$ (74,738)</b>	<b>\$ (1,982)</b>	<b>\$ (76,721)</b>	<b>\$ (318,606)</b>	<b>\$ (7,351)</b>	<b>\$ (325,957)</b>	<b>\$ (153,815)</b>	<b>\$ (34,879)</b>	<b>\$ (188,696)</b>	<b>\$ (79,077)</b>	<b>\$ (32,898)</b>	<b>\$ (111,975)</b>	21
29	<b>FUND BALANCE, RESERVES</b>													22
30	Beginning Fund Balance	\$ 1,353,622	\$ 1,982	\$ 1,355,604	\$ 1,327,187	\$ 203,980	\$ 1,531,167	\$ 975,073	\$ 201,806	\$ 1,176,879	\$ (378,549)	\$ 199,824	\$ (178,725)	23
31	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
32	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,353,622</b>	<b>\$ 1,982</b>	<b>\$ 1,355,604</b>	<b>\$ 1,327,187</b>	<b>\$ 203,980</b>	<b>\$ 1,531,167</b>	<b>\$ 975,073</b>	<b>\$ 201,806</b>	<b>\$ 1,176,879</b>	<b>\$ (378,549)</b>	<b>\$ 199,824</b>	<b>\$ (178,725)</b>	25
33	<b>Ending Fund Balance</b>	<b>\$ 1,278,884</b>	<b>\$ -</b>	<b>\$ 1,278,884</b>	<b>\$ 1,008,582</b>	<b>\$ 196,629</b>	<b>\$ 1,205,210</b>	<b>\$ 821,258</b>	<b>\$ 166,927</b>	<b>\$ 988,185</b>	<b>\$ (457,627)</b>	<b>\$ 166,926</b>	<b>\$ (290,700)</b>	26
34	<b>COMPONENTS OF FUND BALANCE</b>													27
35	Restricted	\$ -	\$ -	\$ -	\$ -	\$ 196,629	\$ 196,629	\$ -	\$ 166,927	\$ 166,927	\$ -	\$ 166,927	\$ 166,927	28
36	Revolving Cash	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29
37	STRS On-Behalf Reserve	\$ 79,923	\$ -	\$ 79,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (79,923)	\$ -	\$ (79,923)	30
38	Reserve for Economic Uncertainty - 5%	\$ -	\$ -	\$ -	\$ 285,603	\$ -	\$ 285,603	\$ 291,624	\$ -	\$ 291,624	\$ 291,624	\$ -	\$ 291,624	31
39	<b>Fund 01 Unassigned Amount</b>	<b>\$ 1,198,961</b>	<b>\$ -</b>	<b>\$ 1,198,961</b>	<b>\$ 721,979</b>	<b>\$ -</b>	<b>\$ 721,979</b>	<b>\$ 529,634</b>	<b>\$ -</b>	<b>\$ 529,634</b>	<b>\$ (669,328)</b>	<b>\$ -</b>	<b>\$ (669,328)</b>	32
40	<b>Fund 01 Unassigned Amount</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	33
41	<b>TOTAL UNASSIGNED AMOUNT</b>	<b>\$ 1,371,961</b>	<b>\$ -</b>	<b>\$ 1,371,961</b>	<b>\$ 894,979</b>	<b>\$ -</b>	<b>\$ 894,979</b>	<b>\$ 702,634</b>	<b>\$ -</b>	<b>\$ 702,634</b>				34
42	<b>UNASSIGNED RESERVE PERCENT</b>	<b>24.37%</b>			<b>15.67%</b>			<b>12.05%</b>						35

Sausalito Marin City School District  
Compare 2nd Interim 2018/19 to Adopted 2018/19

Board Meeting: March 14, 2017

Line		2018/19 Adopted Budget			2018/19 First Interim			2018/19 Second Interim			2018/19 Second Interim VS First Interim			Line
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
1	<b>REVENUE</b>													1
2	LCFF Sources (State Aide, EPA, & Property Taxes)	\$ 6,919,996	\$ -	\$ 6,919,996	\$ 7,102,604	\$ -	\$ 7,102,604	\$ 7,200,020	\$ -	\$ 7,200,020	\$ 280,024	\$ -	\$ 280,024	2
3	Charter School In-Lieu to Willow Creek Academy	\$ (2,876,329)	\$ -	\$ (2,876,329)	\$ (2,977,000)	\$ -	\$ (2,977,000)	\$ (2,971,488)	\$ -	\$ (2,971,488)	\$ (95,159)	\$ -	\$ (95,159)	3
4	Transfer Out to Deferred Maintenance	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)	\$ -	\$ (50,000)	\$ (50,000)	\$ -	\$ (50,000)	4
5	Basic Aid Supplemental Funding	\$ 408,741	\$ -	\$ 408,741	\$ 408,741	\$ -	\$ 408,741	\$ 454,457	\$ -	\$ 454,457	\$ 45,716	\$ -	\$ 45,716	5
6	Federal Revenues	\$ 2,158	\$ 331,522	\$ 333,680	\$ 1,860	\$ 341,169	\$ 343,029	\$ -	\$ 345,990	\$ 345,990	\$ (2,158)	\$ 14,468	\$ 12,310	6
7	State Revenues - Other	\$ 30,287	\$ 127,104	\$ 157,391	\$ 27,256	\$ 154,031	\$ 181,287	\$ 36,896	\$ 154,070	\$ 190,966	\$ 6,609	\$ 26,966	\$ 33,575	7
8	Local Revenues	\$ 330,524	\$ 334,195	\$ 664,719	\$ 254,357	\$ 246,262	\$ 500,619	\$ 194,202	\$ 246,262	\$ 440,464	\$ (136,322)	\$ (87,933)	\$ (224,255)	8
9	<i>WCA Payment for Basic Aid Negative per MOU*</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,069	\$ -	\$ 61,069	\$ 61,069	\$ -	\$ 61,069	9
10	<b>TOTAL PROJECTED REVENUE</b>	<b>\$ 4,815,377</b>	<b>\$ 792,821</b>	<b>\$ 5,608,198</b>	<b>\$ 4,767,818</b>	<b>\$ 741,462</b>	<b>\$ 5,509,280</b>	<b>\$ 4,925,156</b>	<b>\$ 746,322</b>	<b>\$ 5,671,478</b>	<b>\$ 109,779</b>	<b>\$ (46,499)</b>	<b>\$ 63,280</b>	10
11	<b>EXPENSES</b>													11
12	Certificated Salaries	\$ 1,065,732	\$ 510,672	\$ 1,576,404	\$ 1,156,285	\$ 502,923	\$ 1,659,208	\$ 1,136,511	\$ 521,434	\$ 1,657,945	\$ 70,779	\$ 10,762	\$ 81,541	12
13	Classified Salaries	\$ 508,215	\$ 390,710	\$ 898,925	\$ 555,269	\$ 434,042	\$ 989,311	\$ 516,029	\$ 438,288	\$ 954,317	\$ 7,814	\$ 47,578	\$ 55,392	13
14	Employee Benefits	\$ 614,929	\$ 337,938	\$ 952,867	\$ 690,223	\$ 337,952	\$ 1,028,175	\$ 688,607	\$ 348,139	\$ 1,036,746	\$ 73,678	\$ 10,201	\$ 83,879	14
15	Books and Supplies	\$ 73,604	\$ 35,443	\$ 109,047	\$ 86,869	\$ 19,413	\$ 106,282	\$ 86,569	\$ 28,730	\$ 115,299	\$ 12,965	\$ (6,713)	\$ 6,252	15
16	Services, Other Operating Expenses	\$ 818,935	\$ 527,849	\$ 1,346,784	\$ 817,831	\$ 379,916	\$ 1,197,747	\$ 867,554	\$ 403,860	\$ 1,271,414	\$ 48,619	\$ (123,989)	\$ (75,370)	16
17	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
18	Other Outgo	\$ 33,125	\$ 437,130	\$ 470,255	\$ 33,125	\$ 448,547	\$ 481,672	\$ -	\$ 498,046	\$ 498,046	\$ (33,125)	\$ 60,916	\$ 27,791	18
19	<i>Pass-through - WCA Portion of Excess Property Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19
20	Direct Support/Indirect Costs	\$ (20,598)	\$ 20,598	\$ -	\$ (21,298)	\$ 18,194	\$ (3,104)	\$ -	\$ -	\$ -	\$ 20,598	\$ (20,598)	\$ -	20
21	Indirect Costs	\$ 21,585	\$ -	\$ 21,585	\$ 21,585	\$ -	\$ 21,585	\$ (5,910)	\$ 5,910	\$ -	\$ (27,495)	\$ 5,910	\$ (21,585)	21
22	<b>TOTAL EXPENDITURES</b>	<b>\$ 3,115,527</b>	<b>\$ 2,260,340</b>	<b>\$ 5,375,867</b>	<b>\$ 3,339,889</b>	<b>\$ 2,140,987</b>	<b>\$ 5,480,876</b>	<b>\$ 3,289,359</b>	<b>\$ 2,244,407</b>	<b>\$ 5,533,766</b>	<b>\$ 173,832</b>	<b>\$ (15,933)</b>	<b>\$ 157,899</b>	22
23	<b>REVENUE LESS EXPENSES</b>	<b>\$ 1,699,850</b>	<b>\$ (1,467,519)</b>	<b>\$ 232,331</b>	<b>\$ 1,427,929</b>	<b>\$ (1,399,525)</b>	<b>\$ 28,404</b>	<b>\$ 1,635,797</b>	<b>\$ (1,498,085)</b>	<b>\$ 137,712</b>	<b>\$ (64,053)</b>	<b>\$ (30,566)</b>	<b>\$ (94,619)</b>	23
24	<b>OTHER FINANCING SOURCES</b>													24
25	Contributions to Restricted Programs	\$ (1,467,519)	\$ 1,467,519	\$ -	\$ (1,399,525)	\$ 1,399,525	\$ -	\$ (1,498,086)	\$ 1,498,086	\$ -	\$ (30,567)	\$ 30,567	\$ -	25
26	Transfers Out to Other Funds	\$ (330,565)	\$ -	\$ (330,565)	\$ (300,565)	\$ -	\$ (300,565)	\$ (250,637)	\$ -	\$ (250,637)	\$ 79,928	\$ -	\$ 79,928	26
27	<b>TOTAL OTHER SOURCES/USES</b>	<b>\$ (1,798,084)</b>	<b>\$ 1,467,519</b>	<b>\$ (330,565)</b>	<b>\$ (1,700,090)</b>	<b>\$ 1,399,525</b>	<b>\$ (300,565)</b>	<b>\$ (1,748,723)</b>	<b>\$ 1,498,086</b>	<b>\$ (250,637)</b>	<b>\$ 49,361</b>	<b>\$ 30,567</b>	<b>\$ 79,928</b>	27
28	<b>NET INCREASE/DECREASE</b>	<b>\$ (98,234)</b>	<b>\$ -</b>	<b>\$ (98,234)</b>	<b>\$ (272,161)</b>	<b>\$ -</b>	<b>\$ (272,161)</b>	<b>\$ (112,926)</b>	<b>\$ 0</b>	<b>\$ (112,925)</b>	<b>\$ (14,692)</b>	<b>\$ 0</b>	<b>\$ (14,691)</b>	28
29	<b>FUND BALANCE, RESERVES</b>													29
30	Beginning Fund Balance	\$ 1,278,884	\$ -	\$ 1,278,884	\$ 1,008,581	\$ 196,629	\$ 1,205,210	\$ 821,257	\$ 166,926	\$ 988,183	\$ (457,627)	\$ 166,926	\$ (290,700)	30
31	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
32	<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,278,884</b>	<b>\$ -</b>	<b>\$ 1,278,884</b>	<b>\$ 1,008,581</b>	<b>\$ 196,629</b>	<b>\$ 1,205,210</b>	<b>\$ 821,257</b>	<b>\$ 166,926</b>	<b>\$ 988,183</b>	<b>\$ (457,627)</b>	<b>\$ 166,926</b>	<b>\$ (290,700)</b>	32
33	<b>Ending Fund Balance</b>	<b>\$ 1,180,650</b>	<b>\$ -</b>	<b>\$ 1,180,650</b>	<b>\$ 736,420</b>	<b>\$ 196,629</b>	<b>\$ 933,049</b>	<b>\$ 708,331</b>	<b>\$ 166,927</b>	<b>\$ 875,257</b>	<b>\$ (472,319)</b>	<b>\$ 166,927</b>	<b>\$ (305,393)</b>	33
34	<b>COMPONENTS OF FUND BALANCE</b>													34
35	Restricted	\$ -	\$ -	\$ -	\$ -	\$ 196,629	\$ 196,629	\$ -	\$ 166,927	\$ 166,927	\$ -	\$ 166,927	\$ 166,927	35
36	Revolving Cash	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36
37	STRS On-Behalf Reserve	\$ 79,923	\$ -	\$ 79,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (79,923)	\$ -	\$ (79,923)	37
38	Reserve for Economic Uncertainty - 5%	\$ -	\$ -	\$ -	\$ 289,072	\$ -	\$ 289,072	\$ 289,220	\$ -	\$ 289,220	\$ 289,220	\$ -	\$ 289,220	38
39	<b>Fund 01 Unassigned Amount</b>	<b>\$ 1,100,727</b>	<b>\$ -</b>	<b>\$ 1,100,727</b>	<b>\$ 446,348</b>	<b>\$ -</b>	<b>\$ 446,348</b>	<b>\$ 419,111</b>	<b>\$ -</b>	<b>\$ 419,111</b>	<b>\$ (681,616)</b>	<b>\$ -</b>	<b>\$ (681,616)</b>	39
40	<b>Fund 01 Unassigned Amount</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	40
41	<b>TOTAL UNASSIGNED AMOUNT</b>	<b>\$ 1,273,727</b>	<b>\$ -</b>	<b>\$ 1,273,727</b>	<b>\$ 619,348</b>	<b>\$ -</b>	<b>\$ 619,348</b>	<b>\$ 592,111</b>	<b>\$ -</b>	<b>\$ 592,111</b>				41
42	<b>UNASSIGNED RESERVE PERCENT</b>	<b>22.32%</b>			<b>10.71%</b>			<b>10.24%</b>						42

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 Sources		8010-8099	4,333,346.00	4,352,684.00	2,884,461.61	4,420,128.00	67,444.00	1.5%
2) Federal Revenue		8100-8299	2,158.00	1,860.00	0.00	0.00	(1,860.00)	-100.0%
3) Other State Revenue		8300-8599	36,510.00	53,010.00	33,584.29	61,840.00	8,830.00	16.7%
4) Other Local Revenue		8600-8799	326,589.00	324,357.00	86,235.51	460,621.00	136,264.00	42.0%
5) TOTAL, REVENUES			4,698,603.00	4,731,911.00	3,004,281.41	4,942,589.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,034,465.00	1,082,461.00	586,045.99	1,143,433.00	(60,972.00)	-5.6%
2) Classified Salaries		2000-2999	493,304.00	446,365.00	277,137.24	465,136.00	(18,771.00)	-4.2%
3) Employee Benefits		3000-3999	558,129.00	563,777.00	307,246.68	601,308.00	(37,531.00)	-6.7%
4) Books and Supplies		4000-4999	78,604.00	97,857.00	72,304.51	95,791.00	2,066.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	858,935.00	1,199,331.00	614,616.09	1,316,256.00	(116,925.00)	-9.7%
6) Capital Outlay		6000-6999	0.00	6,129.00	6,129.00	6,129.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	54,710.00	54,710.00	0.00	248,013.00	(193,303.00)	-353.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,598.00)	(21,298.00)	0.00	(9,014.00)	(12,284.00)	57.7%
9) TOTAL, EXPENDITURES			3,057,549.00	3,429,332.00	1,863,479.51	3,867,052.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,641,054.00	1,302,579.00	1,140,801.90	1,075,537.00		
<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	350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
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	(1,318,526.00)	(1,301,154.00)	0.00	(1,421,962.00)	(120,808.00)	9.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,669,091.00)	(1,601,719.00)	0.00	(1,726,790.84)		



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>			(28,037.00)	(299,140.00)	1,140,801.90	(651,253.84)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,381,658.83	1,659,576.59		1,659,576.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	(33,250.00)		(33,250.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,658.83	1,626,326.59		1,626,326.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,658.83	1,626,326.59		1,626,326.59		
2) Ending Balance, June 30 (E + F1e)			1,353,621.83	1,327,186.59		975,072.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	1,000.00		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	79,923.00	0.00		0.00		
STRS On-Behalf Set Aside	0000	9780	79,923.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	294,393.00		322,963.00		
Unassigned/Unappropriated Amount		9790	1,273,698.83	1,031,793.59		652,109.75		

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 SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,224,534.00	1,186,826.00	813,921.21	1,231,912.00	45,086.00	3.8%
Education Protection Account State Aid - Current Year		8012	30,266.00	31,351.00	14,350.00	30,498.00	(853.00)	-2.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,650.00	29,787.00	4,525.46	29,787.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,679,652.00	5,739,112.00	3,187,947.68	5,739,112.00	0.00	0.0%
Unsecured Roll Taxes		8042	110,365.00	111,698.00	101,733.92	111,698.00	0.00	0.0%
Prior Years' Taxes		8043	3,947.00	3,947.00	3,877.34	3,947.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	874.00	0.00	874.00	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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,078,414.00	7,103,595.00	4,126,355.61	7,147,828.00	44,233.00	0.6%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	(16,750.00)	0.00	(16,750.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(2,745,068.00)	(2,734,161.00)	(1,241,894.00)	(2,710,950.00)	23,211.00	-0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,333,346.00	4,352,684.00	2,884,461.61	4,420,128.00	67,444.00	1.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,860.00	1,860.00	0.00	0.00	(1,860.00)	-100.0%
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		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
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						



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 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						
	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	298.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,158.00</b>	<b>1,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,860.00)</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
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%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	13,510.00	30,010.00	28,063.00	33,008.00	2,998.00	10.0%
Lottery - Unrestricted and Instructional Materials		8560	21,000.00	21,000.00	3,193.80	18,797.00	(2,203.00)	-10.5%
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%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	2,000.00	2,000.00	2,327.49	10,035.00	8,035.00	401.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,510.00</b>	<b>53,010.00</b>	<b>33,584.29</b>	<b>61,840.00</b>	<b>8,830.00</b>	<b>16.7%</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>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 Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	47,827.50	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	3,341.12	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	149,733.00	149,733.00	0.00	89,578.00	(60,155.00)	-40.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (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	92,866.00	90,634.00	35,066.89	287,053.00	196,419.00	216.7%
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>326,589.00</b>	<b>324,357.00</b>	<b>86,235.51</b>	<b>460,621.00</b>	<b>136,264.00</b>	<b>42.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,698,603.00</b>	<b>4,731,911.00</b>	<b>3,004,281.41</b>	<b>4,942,589.00</b>	<b>210,678.00</b>	<b>4.5%</b>

2016-17 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	650,479.00	755,264.00	375,760.89	791,850.00	(36,586.00)	-4.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	332,486.00	327,197.00	186,285.10	327,583.00	(386.00)	-0.1%
Other Certificated Salaries		1900	51,500.00	0.00	24,000.00	24,000.00	(24,000.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,034,465.00</b>	<b>1,082,461.00</b>	<b>586,045.99</b>	<b>1,143,433.00</b>	<b>(60,972.00)</b>	<b>-5.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	89,078.00	87,374.00	49,277.22	97,170.00	(9,796.00)	-11.2%
Classified Support Salaries		2200	74,445.00	100,778.00	45,849.33	101,865.00	(1,087.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	136,470.00	63,137.00	63,136.79	63,137.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,686.00	139,160.00	80,680.01	144,560.00	(5,400.00)	-3.9%
Other Classified Salaries		2900	56,625.00	55,916.00	38,193.89	58,404.00	(2,488.00)	-4.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>493,304.00</b>	<b>446,365.00</b>	<b>277,137.24</b>	<b>465,136.00</b>	<b>(18,771.00)</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	119,358.00	136,174.00	59,994.36	143,612.00	(7,438.00)	-5.5%
PERS		3201-3202	76,938.00	80,916.00	37,290.04	78,885.00	2,031.00	2.5%
OASDI/Medicare/Alternative		3301-3302	55,030.00	53,845.00	33,844.34	61,285.00	(7,440.00)	-13.8%
Health and Welfare Benefits		3401-3402	222,195.00	205,740.00	107,189.02	229,202.00	(23,462.00)	-11.4%
Unemployment Insurance		3501-3502	0.00	743.00	433.53	959.00	(216.00)	-29.1%
Workers' Compensation		3601-3602	25,982.00	31,256.00	14,967.15	32,012.00	(756.00)	-2.4%
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%
Other Employee Benefits		3901-3902	58,626.00	55,103.00	53,528.24	55,353.00	(250.00)	-0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>558,129.00</b>	<b>563,777.00</b>	<b>307,246.68</b>	<b>601,308.00</b>	<b>(37,531.00)</b>	<b>-6.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	16,001.00	16,001.00	6,230.23	16,001.00	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	60,101.00	75,280.00	61,176.25	76,466.00	(1,186.00)	-1.6%
Noncapitalized Equipment		4400	2,502.00	6,576.00	4,898.03	3,324.00	3,252.00	49.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>78,604.00</b>	<b>97,857.00</b>	<b>72,304.51</b>	<b>95,791.00</b>	<b>2,066.00</b>	<b>2.1%</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	31,250.00	17,250.00	7,783.57	24,936.00	(7,686.00)	-44.6%
Dues and Memberships		5300	13,380.00	13,380.00	8,284.58	8,795.00	4,585.00	34.3%
Insurance		5400-5450	46,560.00	46,560.00	46,560.00	35,363.00	11,197.00	24.0%
Operations and Housekeeping Services		5500	163,500.00	163,500.00	98,286.80	182,181.00	(18,681.00)	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	133,401.00	78,401.00	45,884.06	78,400.00	1.00	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	419,611.00	829,007.00	378,805.32	935,348.00	(106,341.00)	-12.8%
Communications		5900	51,233.00	51,233.00	29,011.76	51,233.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>858,935.00</b>	<b>1,199,331.00</b>	<b>614,616.09</b>	<b>1,316,256.00</b>	<b>(116,925.00)</b>	<b>-9.7%</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	6,129.00	6,129.00	6,129.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,129.00	6,129.00	6,129.00	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	28,125.00	28,125.00	0.00	0.00	28,125.00	100.0%
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	5,000.00	5,000.00	0.00	248,013.00	(243,013.00)	-4860.3%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	0.00	0.00	2,884.00	100.0%
Other Debt Service - Principal		7439	18,701.00	18,701.00	0.00	0.00	18,701.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,710.00	54,710.00	0.00	248,013.00	(193,303.00)	-353.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(20,598.00)	(21,298.00)	0.00	(9,014.00)	(12,284.00)	57.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,598.00)	(21,298.00)	0.00	(9,014.00)	(12,284.00)	57.7%
TOTAL, EXPENDITURES			3,057,549.00	3,429,332.00	1,863,479.51	3,867,052.00	(437,720.00)	-12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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: Cafeteria Fund		7616	47,820.00	47,820.00	0.00	52,083.84	(4,263.84)	-8.9%
Other Authorized Interfund Transfers Out		7619	302,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
<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	(1,318,526.00)	(1,301,154.00)	0.00	(1,421,962.00)	(120,808.00)	9.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,318,526.00)	(1,301,154.00)	0.00	(1,421,962.00)	(120,808.00)	9.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,669,091.00)	(1,601,719.00)	0.00	(1,726,790.84)	(125,071.84)	7.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	352,346.00	341,169.00	36,530.00	345,990.00	4,821.00	1.4%
3) Other State Revenue		8300-8599	153,219.00	153,219.00	92,843.97	154,831.00	1,612.00	1.1%
4) Other Local Revenue		8600-8799	334,195.00	335,030.00	232,570.23	335,030.00	0.00	0.0%
5) TOTAL, REVENUES			839,760.00	829,418.00	361,944.20	835,851.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	492,772.00	493,394.00	272,779.45	515,034.00	(21,640.00)	-4.4%
2) Classified Salaries		2000-2999	379,250.00	438,508.00	241,139.41	442,660.00	(4,152.00)	-0.9%
3) Employee Benefits		3000-3999	303,738.00	297,923.00	153,890.07	304,867.00	(6,944.00)	-2.3%
4) Books and Supplies		4000-4999	33,443.00	31,242.54	21,723.76	40,231.54	(8,989.00)	-28.8%
5) Services and Other Operating Expenditures		5000-5999	491,355.00	438,466.00	136,684.70	477,523.00	(39,057.00)	-8.9%
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	437,130.00	437,130.00	103,670.00	498,046.00	(60,916.00)	-13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,598.00	21,298.00	0.00	9,014.00	12,284.00	57.7%
9) TOTAL, EXPENDITURES			2,158,286.00	2,157,961.54	929,887.39	2,287,375.54		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,318,526.00)	(1,328,543.54)	(567,943.19)	(1,451,524.54)		
<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	1,318,526.00	1,301,154.00	0.00	1,421,962.00	120,808.00	9.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,318,526.00	1,301,154.00	0.00	1,421,962.00		

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>			0.00	(27,389.54)	(567,943.19)	(29,562.54)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,981.71	231,368.81		231,368.81	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)			1,981.71	231,368.81		231,368.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,981.71	231,368.81		231,368.81		
2) Ending Balance, June 30 (E + F1e)			1,981.71	203,979.27		201,806.27		
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) Restricted		9740	1,981.71	203,979.31		201,806.31		
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	(0.04)		(0.04)		



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 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		
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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	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	120,442.00	120,442.00	0.00	120,442.00	0.00	0.0%
Special Education Discretionary Grants		8182	6,367.00	6,367.00	0.00	6,367.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	197,983.00	186,806.00	33,612.00	191,399.00	4,593.00	2.5%
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	22,521.00	22,521.00	2,828.00	22,063.00	(458.00)	-2.0%

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NCLB: Title III, Immigration Education Program	4201	8290	886.00	886.00	90.00	1,050.00	164.00	18.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	4,147.00	4,147.00	0.00	4,669.00	522.00	12.6%
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	3012-3020, 3030-3199, 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>352,346.00</b>	<b>341,169.00</b>	<b>36,530.00</b>	<b>345,990.00</b>	<b>4,821.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	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%
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%
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	6,150.00	6,150.00	761.55	7,762.00	1,612.00	26.2%
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%
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%
Career Technical Education Incentive Grant Program	6387	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%
California Clean Energy Jobs Act	6230	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%
American Indian Early Childhood Education	7210	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%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,835.00	22,835.00	11,330.00	22,835.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>153,219.00</b>	<b>153,219.00</b>	<b>92,843.97</b>	<b>154,831.00</b>	<b>1,612.00</b>	<b>1.1%</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>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 Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		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	90,376.00	91,211.00	94,768.00	91,211.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	243,819.00	243,819.00	137,802.23	243,819.00	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>334,195.00</b>	<b>335,030.00</b>	<b>232,570.23</b>	<b>335,030.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>839,760.00</b>	<b>829,418.00</b>	<b>361,944.20</b>	<b>835,851.00</b>	<b>6,433.00</b>	<b>0.8%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	219,400.00	219,400.00	123,104.29	244,480.00	(25,080.00)	-11.4%
Certificated Pupil Support Salaries		1200	200,429.00	200,429.00	113,697.29	208,446.00	(8,017.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	72,943.00	73,565.00	35,977.87	62,108.00	11,457.00	15.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			492,772.00	493,394.00	272,779.45	515,034.00	(21,640.00)	-4.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	232,006.00	273,264.00	147,001.44	283,777.00	(10,513.00)	-3.8%
Classified Support Salaries		2200	61,445.00	79,445.00	44,088.53	73,084.00	6,361.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	85,799.00	85,799.00	50,049.44	85,799.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			379,250.00	438,508.00	241,139.41	442,660.00	(4,152.00)	-0.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	61,916.00	57,661.00	32,161.12	59,208.00	(1,547.00)	-2.7%
PERS		3201-3202	52,412.00	58,466.00	30,631.53	60,668.00	(2,202.00)	-3.8%
OASDI/Medicare/Alternative		3301-3302	35,931.00	39,339.00	22,410.43	39,605.00	(266.00)	-0.7%
Health and Welfare Benefits		3401-3402	135,276.00	121,669.00	58,103.31	123,531.00	(1,862.00)	-1.5%
Unemployment Insurance		3501-3502	0.00	393.00	257.56	450.00	(57.00)	-14.5%
Workers' Compensation		3601-3602	16,103.00	18,295.00	8,901.12	18,805.00	(510.00)	-2.8%
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%
Other Employee Benefits		3901-3902	2,100.00	2,100.00	1,425.00	2,600.00	(500.00)	-23.8%
TOTAL, EMPLOYEE BENEFITS			303,738.00	297,923.00	153,890.07	304,867.00	(6,944.00)	-2.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	11,250.00	10,427.00	5,253.85	12,039.00	(1,612.00)	-15.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	22,193.00	20,815.54	16,469.91	28,192.54	(7,377.00)	-35.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,443.00	31,242.54	21,723.76	40,231.54	(8,989.00)	-28.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences		5200	2,257.00	3,403.00	0.00	30,272.00	(26,869.00)	-789.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,000.00	42,000.00	26,416.31	32,000.00	10,000.00	23.8%
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	447,097.00	393,062.00	110,268.39	415,250.00	(22,188.00)	-5.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			491,355.00	438,466.00	136,684.70	477,523.00	(39,057.00)	-8.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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%
TOTAL, CAPITAL OUTLAY			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	261,581.00	261,581.00	13,985.00	322,497.00	(60,916.00)	-23.3%
Payments to JPAs		7143	116,149.00	116,149.00	89,685.00	116,149.00	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	59,400.00	59,400.00	0.00	59,400.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			437,130.00	437,130.00	103,670.00	498,046.00	(60,916.00)	-13.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	20,598.00	21,298.00	0.00	9,014.00	12,284.00	57.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,598.00	21,298.00	0.00	9,014.00	12,284.00	57.7%
TOTAL, EXPENDITURES			2,158,286.00	2,157,961.54	929,887.39	2,287,375.54	(129,414.00)	-6.0%



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>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: 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		
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	1,318,526.00	1,301,154.00	0.00	1,421,962.00	120,808.00	9.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,318,526.00	1,301,154.00	0.00	1,421,962.00	120,808.00	9.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,318,526.00	1,301,154.00	0.00	1,421,962.00	(120,808.00)	9.3%



2016-17 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	4,333,346.00	4,352,684.00	2,884,461.61	4,420,128.00	67,444.00	1.5%
2) Federal Revenue		8100-8299	354,504.00	343,029.00	36,530.00	345,990.00	2,961.00	0.9%
3) Other State Revenue		8300-8599	189,729.00	206,229.00	126,428.26	216,671.00	10,442.00	5.1%
4) Other Local Revenue		8600-8799	660,784.00	659,387.00	318,805.74	795,651.00	136,264.00	20.7%
5) TOTAL, REVENUES			5,538,363.00	5,561,329.00	3,366,225.61	5,778,440.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,527,237.00	1,575,855.00	858,825.44	1,658,467.00	(82,612.00)	-5.2%
2) Classified Salaries		2000-2999	872,554.00	884,873.00	518,276.65	907,796.00	(22,923.00)	-2.6%
3) Employee Benefits		3000-3999	861,867.00	861,700.00	461,136.75	906,175.00	(44,475.00)	-5.2%
4) Books and Supplies		4000-4999	112,047.00	129,099.54	94,028.27	136,022.54	(6,923.00)	-5.4%
5) Services and Other Operating Expenditures		5000-5999	1,350,290.00	1,637,797.00	751,300.79	1,793,779.00	(155,982.00)	-9.5%
6) Capital Outlay		6000-6999	0.00	6,129.00	6,129.00	6,129.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	491,840.00	491,840.00	103,670.00	746,059.00	(254,219.00)	-51.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,215,835.00	5,587,293.54	2,793,366.90	6,154,427.54		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			322,528.00	(25,964.54)	572,858.71	(375,987.54)		
<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	350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
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			(350,565.00)	(300,565.00)	0.00	(304,828.84)		

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>			(28,037.00)	(326,529.54)	572,858.71	(680,816.38)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,383,640.54	1,890,945.40		1,890,945.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	(33,250.00)		(33,250.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,383,640.54	1,857,695.40		1,857,695.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,383,640.54	1,857,695.40		1,857,695.40		
2) Ending Balance, June 30 (E + F1e)			1,355,603.54	1,531,165.86		1,176,879.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	1,000.00		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	1,981.71	203,979.31		201,806.31		
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	79,923.00	0.00		0.00		
STRS On-Behalf Set Aside	0000	9780	79,923.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	294,393.00		322,963.00		
Unassigned/Unappropriated Amount		9790	1,273,698.83	1,031,793.55		652,109.71		

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 SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,224,534.00	1,186,826.00	813,921.21	1,231,912.00	45,086.00	3.8%
Education Protection Account State Aid - Current Year		8012	30,266.00	31,351.00	14,350.00	30,498.00	(853.00)	-2.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,650.00	29,787.00	4,525.46	29,787.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,679,652.00	5,739,112.00	3,187,947.68	5,739,112.00	0.00	0.0%
Unsecured Roll Taxes		8042	110,365.00	111,698.00	101,733.92	111,698.00	0.00	0.0%
Prior Years' Taxes		8043	3,947.00	3,947.00	3,877.34	3,947.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	874.00	0.00	874.00	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 (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,078,414.00	7,103,595.00	4,126,355.61	7,147,828.00	44,233.00	0.6%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	(16,750.00)	0.00	(16,750.00)	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(2,745,068.00)	(2,734,161.00)	(1,241,894.00)	(2,710,950.00)	23,211.00	-0.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,333,346.00	4,352,684.00	2,884,461.61	4,420,128.00	67,444.00	1.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,860.00	1,860.00	0.00	0.00	(1,860.00)	-100.0%
Special Education Entitlement		8181	120,442.00	120,442.00	0.00	120,442.00	0.00	0.0%
Special Education Discretionary Grants		8182	6,367.00	6,367.00	0.00	6,367.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	197,983.00	186,806.00	33,612.00	191,399.00	4,593.00	2.5%
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	22,521.00	22,521.00	2,828.00	22,063.00	(458.00)	-2.0%

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NCLB: Title III, Immigration Education Program	4201	8290	886.00	886.00	90.00	1,050.00	164.00	18.5%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	4,147.00	4,147.00	0.00	4,669.00	522.00	12.6%
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%
	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	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	298.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>354,504.00</b>	<b>343,029.00</b>	<b>36,530.00</b>	<b>345,990.00</b>	<b>2,961.00</b>	<b>0.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	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%
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%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,510.00	30,010.00	28,063.00	33,008.00	2,998.00	10.0%
Lottery - Unrestricted and Instructional Materi		8560	27,150.00	27,150.00	3,955.35	26,559.00	(591.00)	-2.2%
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%
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%
Career Technical Education Incentive Grant Program	6387	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%
California Clean Energy Jobs Act	6230	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%
American Indian Early Childhood Education	7210	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%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,835.00	24,835.00	13,657.49	32,870.00	8,035.00	32.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>189,729.00</b>	<b>206,229.00</b>	<b>126,428.26</b>	<b>216,671.00</b>	<b>10,442.00</b>	<b>5.1%</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>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 Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,990.00	81,990.00	47,827.50	81,990.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	3,341.12	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	149,733.00	149,733.00	0.00	89,578.00	(60,155.00)	-40.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (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	183,242.00	181,845.00	129,834.89	378,264.00	196,419.00	108.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	243,819.00	243,819.00	137,802.23	243,819.00	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>660,784.00</b>	<b>659,387.00</b>	<b>318,805.74</b>	<b>795,651.00</b>	<b>136,264.00</b>	<b>20.7%</b>
<b>TOTAL, REVENUES</b>			<b>5,538,363.00</b>	<b>5,561,329.00</b>	<b>3,366,225.61</b>	<b>5,778,440.00</b>	<b>217,111.00</b>	<b>3.9%</b>



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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	869,879.00	974,664.00	498,865.18	1,036,330.00	(61,666.00)	-6.3%
Certificated Pupil Support Salaries		1200	200,429.00	200,429.00	113,697.29	208,446.00	(8,017.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	405,429.00	400,762.00	222,262.97	389,691.00	11,071.00	2.8%
Other Certificated Salaries		1900	51,500.00	0.00	24,000.00	24,000.00	(24,000.00)	New
TOTAL, CERTIFICATED SALARIES			1,527,237.00	1,575,855.00	858,825.44	1,658,467.00	(82,612.00)	-5.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	321,084.00	360,638.00	196,278.66	380,947.00	(20,309.00)	-5.6%
Classified Support Salaries		2200	135,890.00	180,223.00	89,937.86	174,949.00	5,274.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	222,269.00	148,936.00	113,186.23	148,936.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	136,686.00	139,160.00	80,680.01	144,560.00	(5,400.00)	-3.9%
Other Classified Salaries		2900	56,625.00	55,916.00	38,193.89	58,404.00	(2,488.00)	-4.4%
TOTAL, CLASSIFIED SALARIES			872,554.00	884,873.00	518,276.65	907,796.00	(22,923.00)	-2.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	181,274.00	193,835.00	92,155.48	202,820.00	(8,985.00)	-4.6%
PERS		3201-3202	129,350.00	139,382.00	67,921.57	139,553.00	(171.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	90,961.00	93,184.00	56,254.77	100,890.00	(7,706.00)	-8.3%
Health and Welfare Benefits		3401-3402	357,471.00	327,409.00	165,292.33	352,733.00	(25,324.00)	-7.7%
Unemployment Insurance		3501-3502	0.00	1,136.00	691.09	1,409.00	(273.00)	-24.0%
Workers' Compensation		3601-3602	42,085.00	49,551.00	23,868.27	50,817.00	(1,266.00)	-2.6%
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%
Other Employee Benefits		3901-3902	60,726.00	57,203.00	54,953.24	57,953.00	(750.00)	-1.3%
TOTAL, EMPLOYEE BENEFITS			861,867.00	861,700.00	461,136.75	906,175.00	(44,475.00)	-5.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	27,251.00	26,428.00	11,484.08	28,040.00	(1,612.00)	-6.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	82,294.00	96,095.54	77,646.16	104,658.54	(8,563.00)	-8.9%
Noncapitalized Equipment		4400	2,502.00	6,576.00	4,898.03	3,324.00	3,252.00	49.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			112,047.00	129,099.54	94,028.27	136,022.54	(6,923.00)	-5.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1.00	1.00	0.00	1.00	0.00	0.0%
Travel and Conferences		5200	33,507.00	20,653.00	7,783.57	55,208.00	(34,555.00)	-167.3%
Dues and Memberships		5300	13,380.00	13,380.00	8,284.58	8,795.00	4,585.00	34.3%
Insurance		5400-5450	46,560.00	46,560.00	46,560.00	35,363.00	11,197.00	24.0%
Operations and Housekeeping Services		5500	163,500.00	163,500.00	98,286.80	182,181.00	(18,681.00)	-11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,401.00	120,401.00	72,300.37	110,400.00	10,001.00	8.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	866,708.00	1,222,069.00	489,073.71	1,350,598.00	(128,529.00)	-10.5%
Communications		5900	51,233.00	51,233.00	29,011.76	51,233.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,350,290.00	1,637,797.00	751,300.79	1,793,779.00	(155,982.00)	-9.5%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	6,129.00	6,129.00	6,129.00	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>6,129.00</b>	<b>6,129.00</b>	<b>6,129.00</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	289,706.00	289,706.00	13,985.00	322,497.00	(32,791.00)	-11.3%
Payments to JPAs		7143	116,149.00	116,149.00	89,685.00	116,149.00	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	64,400.00	64,400.00	0.00	307,413.00	(243,013.00)	-377.3%
Debt Service								
Debt Service - Interest		7438	2,884.00	2,884.00	0.00	0.00	2,884.00	100.0%
Other Debt Service - Principal		7439	18,701.00	18,701.00	0.00	0.00	18,701.00	100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>491,840.00</b>	<b>491,840.00</b>	<b>103,670.00</b>	<b>746,059.00</b>	<b>(254,219.00)</b>	<b>-51.7%</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>5,215,835.00</b>	<b>5,587,293.54</b>	<b>2,793,366.90</b>	<b>6,154,427.54</b>	<b>(567,134.00)</b>	<b>-10.2%</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>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: Cafeteria Fund		7616	47,820.00	47,820.00	0.00	52,083.84	(4,263.84)	-8.9%
Other Authorized Interfund Transfers Out		7619	302,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,565.00	300,565.00	0.00	304,828.84	(4,263.84)	-1.4%
<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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(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)			(350,565.00)	(300,565.00)	0.00	(304,828.84)	4,263.84	1.4%

Resource	Description	2016-17
		Projected Year Totals
6230	California Clean Energy Jobs Act	166,926.00
6264	Educator Effectiveness	24,931.00
9010	Other Restricted Local	9,949.31
Total, Restricted Balance		201,806.31

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 Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	84,914.00	84,914.00	0.00	84,914.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,000.00	6,000.00	450.80	6,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	519.95	631.00	631.00	New
5) TOTAL, REVENUES			90,914.00	90,914.00	970.75	91,545.00		
<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	37,906.00	37,906.00	20,397.84	38,675.00	(769.00)	-2.0%
3) Employee Benefits		3000-3999	8,819.00	8,819.00	4,756.18	9,140.00	(321.00)	-3.6%
4) Books and Supplies		4000-4999	67,009.00	67,009.00	32,447.19	65,987.00	1,022.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	15,178.17	31,955.00	(6,955.00)	-27.8%
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, 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			138,734.00	138,734.00	72,779.38	145,757.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(47,820.00)	(47,820.00)	(71,808.63)	(54,212.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	47,820.00	47,820.00	0.00	52,083.84	4,263.84	8.9%
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			47,820.00	47,820.00	0.00	52,083.84		

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	(71,808.63)	(2,128.16)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	779.00	2,128.16		2,128.16	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)			779.00	2,128.16		2,128.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			779.00	2,128.16		2,128.16		
2) Ending Balance, June 30 (E + F1e)			779.00	2,128.16		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	779.00	2,128.16		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	84,914.00	84,914.00	0.00	84,914.00	0.00	0.0%
Donated Food Commodities		8221	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>			84,914.00	84,914.00	0.00	84,914.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	6,000.00	6,000.00	450.80	6,000.00	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>			6,000.00	6,000.00	450.80	6,000.00	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%
Food Service Sales		8634	0.00	0.00	540.00	631.00	631.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(20.05)	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>			0.00	0.00	519.95	631.00	631.00	New
<b>TOTAL, REVENUES</b>			90,914.00	90,914.00	970.75	91,545.00		



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>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	37,906.00	37,906.00	20,397.84	38,675.00	(769.00)	-2.0%
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>			37,906.00	37,906.00	20,397.84	38,675.00	(769.00)	-2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,264.00	5,264.00	2,832.87	5,372.00	(108.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	2,900.00	2,900.00	1,560.45	2,959.00	(59.00)	-2.0%
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	10.19	20.00	(20.00)	New
Workers' Compensation		3601-3602	655.00	655.00	352.67	789.00	(134.00)	-20.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			8,819.00	8,819.00	4,756.18	9,140.00	(321.00)	-3.6%
<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	4,500.00	4,500.00	3,788.88	3,478.00	1,022.00	22.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	62,509.00	62,509.00	28,658.31	62,509.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			67,009.00	67,009.00	32,447.19	65,987.00	1,022.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	555.00	(555.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	15,178.17	31,400.00	(6,400.00)	-25.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>15,178.17</b>	<b>31,955.00</b>	<b>(6,955.00)</b>	<b>-27.8%</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>138,734.00</b>	<b>138,734.00</b>	<b>72,779.38</b>	<b>145,757.00</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	47,820.00	47,820.00	0.00	52,083.84	4,263.84	8.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			47,820.00	47,820.00	0.00	52,083.84	4,263.84	8.9%
<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		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		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)			47,820.00	47,820.00	0.00	52,083.84		

		2016/17
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 Sources		8010-8099	0.00	16,750.00	0.00	16,750.00	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	1,570.00	1,500.00	724.22	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,570.00	18,250.00	724.22	18,250.00		
<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	1,570.00	1,570.00	0.00	1,570.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	25,295.50	6,101.95	25,295.50	0.00	0.0%
6) Capital Outlay		6000-6999	20,000.00	87,930.00	0.00	87,930.00	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			51,570.00	114,795.50	6,101.95	114,795.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(50,000.00)	(96,545.50)	(5,377.73)	(96,545.50)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	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			50,000.00	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	(96,545.50)	(5,377.73)	(96,545.50)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	63,295.75		63,295.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	33,250.00		33,250.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	96,545.75		96,545.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	96,545.75		96,545.75		
2) Ending Balance, June 30 (E + F1e)			0.00	0.25		0.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	0.25		0.25		
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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	16,750.00	0.00	16,750.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	16,750.00	0.00	16,750.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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>								
Community Redevelopment Funds Not Subject to LCFF 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%
Interest		8660	1,570.00	1,500.00	724.22	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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>			1,570.00	1,500.00	724.22	1,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,570.00	18,250.00	724.22	18,250.00		

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%
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%
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	1,570.00	1,570.00	0.00	1,570.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,570.00	1,570.00	0.00	1,570.00	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	30,000.00	25,295.50	6,101.95	25,295.50	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			30,000.00	25,295.50	6,101.95	25,295.50	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	87,930.00	0.00	87,930.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			20,000.00	87,930.00	0.00	87,930.00	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>			51,570.00	114,795.50	6,101.95	114,795.50		

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	50,000.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			50,000.00	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>(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>								
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%
<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								
		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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			50,000.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2016/17 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>

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 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	454.73	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	454.73	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	454.73	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		

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	454.73	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,819.89	173,190.38		173,190.38	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)			172,819.89	173,190.38		173,190.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,819.89	173,190.38		173,190.38		
2) Ending Balance, June 30 (E + F1e)			172,819.89	173,190.38		173,190.38		
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	172,819.89	173,190.38		173,190.38		
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>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	454.73	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	454.73	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	454.73	0.00		
<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	0.00	0.0%
<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%
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>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

		2016/17
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 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	0.65	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.65	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	0.65	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		

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	0.65	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	119.45	247.08		247.08	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)			119.45	247.08		247.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119.45	247.08		247.08		
2) Ending Balance, June 30 (E + F1e)			119.45	247.08		247.08		
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	119.45	247.08		247.08		
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>								
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 LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.65	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	0.65	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.65	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%
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%



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		

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%
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>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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		

Resource	Description	2016/17
		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 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	356,742.00	356,742.00	0.00	0.00	(356,742.00)	-100.0%
4) Other Local Revenue		8600-8799	133.00	133.00	939.87	2,000.00	1,867.00	1403.8%
5) TOTAL, REVENUES			356,875.00	356,875.00	939.87	2,000.00		
<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	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	356,875.00	356,875.00	0.00	0.00	356,875.00	100.0%
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			356,875.00	356,875.00	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	939.87	2,000.00		
<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		

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	939.87	2,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	724.81	357,965.36		357,965.36	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)			724.81	357,965.36		357,965.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			724.81	357,965.36		357,965.36		
2) Ending Balance, June 30 (E + F1e)			724.81	357,965.36		359,965.36		
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	591.33	357,438.39		357,438.39		
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	133.48	526.97		2,526.97		
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		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	356,742.00	356,742.00	0.00	0.00	(356,742.00)	-100.0%
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>			356,742.00	356,742.00	0.00	0.00	(356,742.00)	-100.0%
<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	133.00	133.00	939.87	2,000.00	1,867.00	1403.8%
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>			133.00	133.00	939.87	2,000.00	1,867.00	1403.8%
<b>TOTAL, REVENUES</b>			356,875.00	356,875.00	939.87	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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%
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%



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	356,875.00	356,875.00	0.00	0.00	356,875.00	100.0%
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>			356,875.00	356,875.00	0.00	0.00	356,875.00	100.0%
<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>			356,875.00	356,875.00	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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<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) 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/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%
(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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2016/17
		Projected Year Totals
7710	State School Facilities Projects	357,438.39
Total, Restricted Balance		<u>357,438.39</u>

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 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	29.00	1,273,828.00	1,274,097.60	1,273,828.00	0.00	0.0%
5) TOTAL, REVENUES			29.00	1,273,828.00	1,274,097.60	1,273,828.00		
<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	29.00	29.00	0.00	0.00	29.00	100.0%
6) Capital Outlay		6000-6999	0.00	0.00	108,421.34	148,000.00	(148,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	252,745.00	252,745.00	55,766.46	252,745.00	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			252,774.00	252,774.00	164,187.80	400,745.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(252,745.00)	1,021,054.00	1,109,909.80	873,083.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	252,745.00	252,745.00	0.00	252,745.00	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			252,745.00	252,745.00	0.00	252,745.00		

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	1,273,799.00	1,109,909.80	1,125,828.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29.00	271,212.55		271,212.55	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)			29.00	271,212.55		271,212.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29.00	271,212.55		271,212.55		
2) Ending Balance, June 30 (E + F1e)			29.00	1,545,011.55		1,397,040.55		
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	29.00	1,545,011.55		1,397,040.55		
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>								
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%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF 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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	29.00	29.00	298.57	29.00	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	1,273,799.00	1,273,799.03	1,273,799.00	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>			29.00	1,273,828.00	1,274,097.60	1,273,828.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			29.00	1,273,828.00	1,274,097.60	1,273,828.00		

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%
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	29.00	29.00	0.00	0.00	29.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			29.00	29.00	0.00	0.00	29.00	100.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	108,421.34	148,000.00	(148,000.00)	New
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	108,421.34	148,000.00	(148,000.00)	New
<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	101,978.00	101,978.00	55,766.46	101,978.00	0.00	0.0%
Other Debt Service - Principal		7439	150,767.00	150,767.00	0.00	150,767.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			252,745.00	252,745.00	55,766.46	252,745.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			252,774.00	252,774.00	164,187.80	400,745.00		

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		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	252,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			252,745.00	252,745.00	0.00	252,745.00	0.00	0.0%
<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%
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>								
<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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			252,745.00	252,745.00	0.00	252,745.00		

Resource	Description	2016/17
		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 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>			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		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	21.56	21.56		21.56	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)			21.56	21.56		21.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.56	21.56		21.56		
2) Ending Balance, June 30 (E + F1e)			21.56	21.56		21.56		
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	21.56	21.56		21.56		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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 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 LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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%
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%



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								
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		

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%
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%
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		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>			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		

Resource	Description	2016/17
		Projected Year Totals
9010	Other Restricted Local	21.56
Total, Restricted Balance		21.56

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 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>			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		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	671,041.29	485,464.63		485,464.63	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)			671,041.29	485,464.63		485,464.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			671,041.29	485,464.63		485,464.63		
2) Ending Balance, June 30 (E + F1e)			671,041.29	485,464.63		485,464.63		
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	671,041.29	485,464.63		485,464.63		
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		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-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<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		

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: 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>(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>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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		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>			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		



Resource	Description	2016/17 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 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>			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		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	31.92	24.76		24.76	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)			31.92	24.76		24.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31.92	24.76		24.76		
2) Ending Balance, June 30 (E + F1e)			31.92	24.76		24.76		
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	31.92	24.76		24.76		
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		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%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
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		
<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		

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>								
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>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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		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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2016/17
		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 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>			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		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	794,882.15	863,635.90		863,635.90	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)			794,882.15	863,635.90		863,635.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,882.15	863,635.90		863,635.90		
2) Ending Balance, June 30 (E + F1e)			794,882.15	863,635.90		863,635.90		
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	794,882.15	863,635.90		863,635.90		
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		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>								
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>								
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%
<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								
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		
<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>								
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>								
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%
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		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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2016/17
		Projected Year Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	142.38	142.38	149.69	149.69	7.31	5%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	142.38	142.38	149.69	149.69	7.31	5%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.72	2.72	1.18	1.18	(1.54)	-57%
c. Special Education-NPS/LCI	0.00	0.00	1.62	1.62	1.62	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	2.72	2.72	2.80	2.80	0.08	3%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	145.10	145.10	152.49	152.49	7.39	5%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	376.20	372.35	372.65	(3.55)	-1%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	376.20	372.35	372.65	(3.55)	-1%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 01 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	376.20	372.35	372.65	(3.55)	-1%



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			2,056,445.00	1,744,307.00	1,450,042.00	1,106,106.00	638,111.00	156,486.00	2,999,402.00	2,375,765.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		184,841.00	184,841.00	192,016.00	185,461.00	0.00	7,175.00		103,184.00
Property Taxes	8020-8079					105,611.00	0.00	3,169,611.00	22,862.00	55,780.00
Miscellaneous Funds	8080-8099			(149,027.00)	(298,055.00)	(198,703.00)	(198,703.00)	(198,703.00)	(198,703.00)	(198,703.00)
Federal Revenue	8100-8299				32,654.00			1,454.00	2,422.00	57,982.00
Other State Revenue	8300-8599				92,082.00	2,292.00	3,896.00	15,708.00	12,449.00	14,409.00
Other Local Revenue	8600-8799			34,299.00	95,595.00	11,598.00	11,968.00	147,485.00	15,850.00	85,771.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			184,841.00	70,113.00	114,292.00	106,259.00	(182,839.00)	3,142,730.00	(145,120.00)	118,423.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		23,064.00	56,754.00	168,327.00	147,892.00	148,640.00	147,360.00	166,789.00	155,928.00
Classified Salaries	2000-2999		39,270.00	63,492.00	113,358.00	69,261.00	75,674.00	72,537.00	84,685.00	75,903.00
Employee Benefits	3000-3999		68,470.00	30,184.00	76,993.00	69,727.00	67,736.00	70,190.00	77,836.00	88,007.00
Books and Supplies	4000-4999		6,460.00	31,001.00	20,066.00	15,540.00	7,687.00	2,715.00	10,559.00	7,394.00
Services	5000-5999		72,214.00	56,909.00	113,647.00	238,381.00	60,368.00	116,437.00	93,345.00	203,495.00
Capital Outlay	6000-6599					6,129.00				
Other Outgo	7000-7499			26,714.00	13,985.00	26,636.00			36,335.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			209,478.00	265,054.00	506,376.00	573,566.00	360,105.00	409,239.00	469,549.00	530,727.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299		10,448.00	3,839.00	156,466.00		26,579.00	96,538.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	10,448.00	3,839.00	156,466.00	0.00	26,579.00	96,538.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		297,949.00	103,163.00	108,318.00	688.00	(34,740.00)	(12,887.00)	8,968.00	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	297,949.00	103,163.00	108,318.00	688.00	(34,740.00)	(12,887.00)	8,968.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(287,501.00)	(99,324.00)	48,148.00	(688.00)	61,319.00	109,425.00	(8,968.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(312,138.00)	(294,265.00)	(343,936.00)	(467,995.00)	(481,625.00)	2,842,916.00	(623,637.00)	(412,304.00)
F. ENDING CASH (A + E)			1,744,307.00	1,450,042.00	1,106,106.00	638,111.00	156,486.00	2,999,402.00	2,375,765.00	1,963,461.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



Second Interim  
2016-17 INTERIM REPORT  
Cashflow Worksheet - Budget Year (1)

21 65474 0000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		1,963,461.00	1,186,420.00	2,548,021.00	1,996,146.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	103,184.00	103,184.00	103,184.00	95,340.00			1,262,410.00	1,262,410.00
Property Taxes	8020-8079	55,780.00	2,347,467.00	65,000.00	63,307.00			5,885,418.00	5,885,418.00
Miscellaneous Funds	8080-8099	(431,887.00)	(215,944.00)	(215,944.00)	(232,694.00)	(190,634.00)		(2,727,700.00)	(2,727,700.00)
Federal Revenue	8100-8299	57,892.00	57,892.00	57,892.00	57,892.00	19,910.00		345,990.00	345,990.00
Other State Revenue	8300-8599	14,409.00	14,409.00	14,409.00	12,608.00	20,000.00		216,671.00	216,671.00
Other Local Revenue	8600-8799	85,771.00	85,771.00	85,771.00	85,771.00	50,000.00		795,650.00	795,651.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		(114,851.00)	2,392,779.00	110,312.00	82,224.00	(100,724.00)	0.00	5,778,439.00	5,778,440.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	155,928.00	155,928.00	155,928.00	155,929.00	20,000.00		1,658,467.00	1,658,467.00
Classified Salaries	2000-2999	75,903.00	75,903.00	75,903.00	75,907.00	10,000.00		907,796.00	907,796.00
Employee Benefits	3000-3999	88,007.00	88,007.00	88,007.00	88,011.00	5,000.00		906,175.00	906,175.00
Books and Supplies	4000-4999	7,398.00	7,398.00	7,398.00	7,406.00	5,000.00		136,022.00	136,022.54
Services	5000-5999	203,495.00	203,495.00	203,495.00	203,498.00	25,000.00		1,793,779.00	1,793,779.00
Capital Outlay	6000-6599							6,129.00	6,129.00
Other Outgo	7000-7499	131,459.00	248,018.00	131,456.00	131,456.00			746,059.00	746,059.00
Interfund Transfers Out	7600-7629		252,429.00		52,400.00			304,829.00	304,828.84
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		662,190.00	1,031,178.00	662,187.00	714,607.00	65,000.00	0.00	6,459,256.00	6,459,256.38
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							293,870.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	293,870.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							471,459.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	471,459.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(177,589.00)	
E. NET INCREASE/DECREASE (B - C + D)		(777,041.00)	1,361,601.00	(551,875.00)	(632,383.00)	(165,724.00)	0.00	(858,406.00)	(680,816.38)
F. ENDING CASH (A + E)		1,186,420.00	2,548,021.00	1,996,146.00	1,363,763.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,198,039.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,363,763.00	1,363,763.00	1,363,763.00	1,363,763.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,363,763.00	



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 132,518.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,339,920.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.97%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	269,537.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	29,800.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	23,256.58
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	322,593.58
9. Carry-Forward Adjustment (Part IV, Line F)	(55,148.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	267,444.71

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,691,254.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	677,725.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	319,554.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,500.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	797,160.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	18,100.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	562,551.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	145,757.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,223,601.96

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.18%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

5.12%

#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>322,593.58</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(7,911.43)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.08%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.08%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.03%) times Part III, Line B18); zero if positive	<u>(55,148.87)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(55,148.87)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.12%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-27,574.44) is applied to the current year calculation and the remainder (\$-27,574.43) is deferred to one or more future years:	<u>5.65%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-18,382.96) is applied to the current year calculation and the remainder (\$-36,765.91) is deferred to one or more future years:	<u>5.82%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(55,148.87)</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	4,420,128.00	-0.14%	4,413,896.00	4.96%	4,632,989.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	61,840.00	-40.34%	36,896.00	0.00%	36,896.00
4. Other Local Revenues	8600-8799	460,621.00	-22.01%	359,246.00	-28.94%	255,271.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,421,962.00)	2.49%	(1,457,428.00)	2.79%	(1,498,086.00)
6. Total (Sum lines A1 thru A5c)		3,520,627.00	-4.77%	3,352,610.00	2.22%	3,427,070.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,143,433.00		1,114,297.00
b. Step & Column Adjustment				22,869.00		22,214.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(52,005.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,143,433.00	-2.55%	1,114,297.00	1.99%	1,136,511.00
2. Classified Salaries						
a. Base Salaries				465,136.00		508,947.00
b. Step & Column Adjustment				6,977.00		7,082.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				36,834.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	465,136.00	9.42%	508,947.00	1.39%	516,029.00
3. Employee Benefits	3000-3999	601,308.00	6.04%	637,642.00	7.99%	688,607.00
4. Books and Supplies	4000-4999	95,791.00	-9.93%	86,275.00	0.34%	86,569.00
5. Services and Other Operating Expenditures	5000-5999	1,316,256.00	-34.46%	862,670.00	0.57%	867,554.00
6. Capital Outlay	6000-6999	6,129.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	248,013.00	-100.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,014.00)	0.00%	(9,014.00)	-34.44%	(5,910.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	304,828.84	0.26%	305,610.00	-17.99%	250,637.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,171,880.84	-15.95%	3,506,427.00	0.96%	3,539,997.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(651,253.84)		(153,817.00)		(112,927.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,626,326.59		975,072.75		821,255.75
2. Ending Fund Balance (Sum lines C and D1)		975,072.75		821,255.75		708,328.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	322,963.00		291,623.00		289,218.00
2. Unassigned/Unappropriated	9790	652,109.75		529,632.75		419,110.75
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		975,072.75		821,255.75		708,328.75



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	322,963.00		291,623.00		289,218.00
c. Unassigned/Unappropriated	9790	652,109.75		529,632.75		419,110.75
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>975,072.75</b>		<b>821,255.75</b>		<b>708,328.75</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.						
Certificated Admn Restructure, Assume 1.0 Business Manager.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	345,990.00	0.00%	345,990.00	0.00%	345,990.00
3. Other State Revenues	8300-8599	154,831.00	-0.49%	154,070.00	0.00%	154,070.00
4. Other Local Revenues	8600-8799	335,030.00	-0.40%	333,695.00	-26.20%	246,262.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,421,962.00	2.49%	1,457,428.00	2.79%	1,498,086.00
6. Total (Sum lines A1 thru A5c)		2,257,813.00	1.48%	2,291,183.00	-2.04%	2,244,408.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				515,034.00		525,058.00
b. Step & Column Adjustment				10,024.00		10,501.00
c. Cost-of-Living Adjustment						(14,125.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	515,034.00	1.95%	525,058.00	-0.69%	521,434.00
2. Classified Salaries						
a. Base Salaries				442,660.00		449,026.00
b. Step & Column Adjustment				6,366.00		6,735.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(17,474.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	442,660.00	1.44%	449,026.00	-2.39%	438,287.00
3. Employee Benefits	3000-3999	304,867.00	6.80%	325,609.00	6.92%	348,139.00
4. Books and Supplies	4000-4999	40,231.54	-9.46%	36,425.00	-21.13%	28,730.00
5. Services and Other Operating Expenditures	5000-5999	477,523.00	1.12%	482,885.00	-16.37%	403,860.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	498,046.00	0.00%	498,046.00	0.00%	498,046.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,014.00	0.00%	9,014.00	-34.44%	5,910.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,287,375.54	1.69%	2,326,063.00	-3.51%	2,244,406.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(29,562.54)		(34,880.00)		2.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		231,368.81		201,806.27		166,926.27
2. Ending Fund Balance (Sum lines C and D1)		201,806.27		166,926.27		166,928.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	201,806.31		166,926.27		166,928.27
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	(0.04)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		201,806.27		166,926.27		166,928.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<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.						
Pre K-3 Grant ends 6/30/18.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	4,420,128.00	-0.14%	4,413,896.00	4.96%	4,632,989.00
2. Federal Revenues	8100-8299	345,990.00	0.00%	345,990.00	0.00%	345,990.00
3. Other State Revenues	8300-8599	216,671.00	-11.86%	190,966.00	0.00%	190,966.00
4. Other Local Revenues	8600-8799	795,651.00	-12.91%	692,941.00	-27.62%	501,533.00
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)		5,778,440.00	-2.33%	5,643,793.00	0.49%	5,671,478.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,658,467.00		1,639,355.00
b. Step & Column Adjustment				32,893.00		32,715.00
c. Cost-of-Living Adjustment				0.00		(14,125.00)
d. Other Adjustments				(52,005.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,658,467.00	-1.15%	1,639,355.00	1.13%	1,657,945.00
2. Classified Salaries						
a. Base Salaries				907,796.00		957,973.00
b. Step & Column Adjustment				13,343.00		13,817.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				36,834.00		(17,474.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	907,796.00	5.53%	957,973.00	-0.38%	954,316.00
3. Employee Benefits	3000-3999	906,175.00	6.30%	963,251.00	7.63%	1,036,746.00
4. Books and Supplies	4000-4999	136,022.54	-9.79%	122,700.00	-6.03%	115,299.00
5. Services and Other Operating Expenditures	5000-5999	1,793,779.00	-24.99%	1,345,555.00	-5.51%	1,271,414.00
6. Capital Outlay	6000-6999	6,129.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	746,059.00	-33.24%	498,046.00	0.00%	498,046.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	304,828.84	0.26%	305,610.00	-17.99%	250,637.00
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)		6,459,256.38	-9.70%	5,832,490.00	-0.82%	5,784,403.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(680,816.38)		(188,697.00)		(112,925.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,857,695.40		1,176,879.02		988,182.02
2. Ending Fund Balance (Sum lines C and D1)		1,176,879.02		988,182.02		875,257.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	201,806.31		166,926.27		166,928.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	322,963.00		291,623.00		289,218.00
2. Unassigned/Unappropriated	9790	652,109.71		529,632.75		419,110.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,176,879.02		988,182.02		875,257.02



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2017-18 Projection (C)	% Change (Cols. E-C/C) (D)	2018-19 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	322,963.00		291,623.00		289,218.00
c. Unassigned/Unappropriated	9790	652,109.75		529,632.75		419,110.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.04)		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 E2c)		975,072.71		821,255.75		708,328.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.10%		14.08%		12.25%
<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		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Line A4; enter projections)		149.69		149.69		149.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,459,256.38		5,832,490.00		5,784,403.00
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)		6,459,256.38		5,832,490.00		5,784,403.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		322,962.82		291,624.50		289,220.15
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		322,962.82		291,624.50		289,220.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	304,828.84		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					52,083.84	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					252,745.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2016-17 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	304,828.84	304,828.84		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2016-17)				
District Regular	150.48	149.69		
Charter School	376.20	372.65		
<b>Total ADA</b>	<b>526.68</b>	<b>522.34</b>	<b>-0.8%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	150.48	149.69		
Charter School	396.15	396.15		
<b>Total ADA</b>	<b>546.63</b>	<b>545.84</b>	<b>-0.1%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	150.48	149.69		
Charter School	390.45	390.45		
<b>Total ADA</b>	<b>540.93</b>	<b>540.14</b>	<b>-0.1%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2016-17)				
District Regular	160	160		
Charter School	417	396		
<b>Total Enrollment</b>	<b>577</b>	<b>556</b>	<b>-3.6%</b>	<b>Not Met</b>
1st Subsequent Year (2017-18)				
District Regular	160	160		
Charter School	411	417		
<b>Total Enrollment</b>	<b>571</b>	<b>577</b>	<b>1.1%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	160	160		
Charter School	411	411		
<b>Total Enrollment</b>	<b>571</b>	<b>571</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

WCA Charter enrollment less than anticipated at budget adoption and first interim.

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

\*Please note for FY 2013-14 unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4*)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	142	470	30.2%
Second Prior Year (2014-15)			
District Regular	150	521	
Charter School			
<b>Total ADA/Enrollment</b>	<b>150</b>	<b>521</b>	<b>28.8%</b>
First Prior Year (2015-16)			
District Regular	136	515	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>136</b>	<b>515</b>	<b>26.4%</b>
Historical Average Ratio:			28.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			29.0%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2016-17)				
District Regular	150	160		
Charter School	372	396		
<b>Total ADA/Enrollment</b>	<b>522</b>	<b>556</b>	<b>93.9%</b>	<b>Not Met</b>
1st Subsequent Year (2017-18)				
District Regular	150	160		
Charter School	396	417		
<b>Total ADA/Enrollment</b>	<b>546</b>	<b>577</b>	<b>94.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2018-19)				
District Regular	150	160		
Charter School	390	411		
<b>Total ADA/Enrollment</b>	<b>540</b>	<b>571</b>	<b>94.6%</b>	<b>Not Met</b>

**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)

Average Daily Attendance greater than in prior years.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2016-17)	7,103,595.00	7,147,828.00	0.6%	Met
1st Subsequent Year (2017-18)	7,294,577.00	7,378,100.00	1.1%	Met
2nd Subsequent Year (2018-19)	7,511,344.00	7,654,477.00	1.9%	Met

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

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

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

Explanation:  
(required if NOT met)

**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 (2013-14)	2,151,095.61	3,123,126.75	68.9%
Second Prior Year (2014-15)	2,301,124.70	3,175,625.24	72.5%
First Prior Year (2015-16)	1,915,886.13	2,835,880.06	67.6%
Historical Average Ratio:			69.7%

	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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):	64.7% to 74.7%	64.7% to 74.7%	64.7% to 74.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2016-17)	2,209,877.00	3,867,052.00	57.1%	Not Met
1st Subsequent Year (2017-18)	2,260,886.00	3,200,817.00	70.6%	Met
2nd Subsequent Year (2018-19)	2,341,147.00	3,289,360.00	71.2%	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)

District approved salaries increases for both certificated and classified staff.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2016-17)	343,029.00	345,990.00	0.9%	No
1st Subsequent Year (2017-18)	343,029.00	345,990.00	0.9%	No
2nd Subsequent Year (2018-19)	343,029.00	345,990.00	0.9%	No

**Explanation:**  
(required if Yes)

#### Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2016-17)	206,229.00	216,671.00	5.1%	Yes
1st Subsequent Year (2017-18)	180,728.00	190,966.00	5.7%	Yes
2nd Subsequent Year (2018-19)	181,287.00	190,966.00	5.3%	Yes

**Explanation:**  
(required if Yes)

16-17: Mandated costs increased to actual amount received. 17-18 and 18-19: No one-time mandated costs revenue.

#### Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2016-17)	659,387.00	795,651.00	20.7%	Yes
1st Subsequent Year (2017-18)	588,052.00	692,941.00	17.8%	Yes
2nd Subsequent Year (2018-19)	500,619.00	501,533.00	0.2%	No

**Explanation:**  
(required if Yes)

District has included "Basic Aid Negative Excess" funds that may be received by the Willow Creek Academy Charter School.

#### Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2016-17)	129,099.77	136,022.54	5.4%	Yes
1st Subsequent Year (2017-18)	108,479.00	122,700.00	13.1%	Yes
2nd Subsequent Year (2018-19)	106,282.00	115,299.00	8.5%	Yes

**Explanation:**  
(required if Yes)

The District had increased its expense in textbooks and administrative related supplies.

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

Current Year (2016-17)	1,637,797.00	1,793,779.00	9.5%	Yes
1st Subsequent Year (2017-18)	1,239,406.00	1,345,555.00	8.6%	Yes
2nd Subsequent Year (2018-19)	1,197,747.00	1,271,414.00	6.2%	Yes

**Explanation:**  
(required if Yes)

The district has extensive legal fees that were increased at second interim. Major increases also occurred in Special Education, staff development, math services, and LCAP planning process.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2016-17)	1,208,645.00	1,358,312.00	12.4%	Not Met
1st Subsequent Year (2017-18)	1,111,809.00	1,229,897.00	10.6%	Not Met
2nd Subsequent Year (2018-19)	1,024,935.00	1,038,489.00	1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2016-17)	1,766,896.77	1,929,801.54	9.2%	Not Met
1st Subsequent Year (2017-18)	1,347,885.00	1,468,255.00	8.9%	Not Met
2nd Subsequent Year (2018-19)	1,304,029.00	1,386,713.00	6.3%	Not Met

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

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

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

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

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

16-17: Mandated costs increased to actual amount received. 17-18 and 18-19: No one-time mandated costs revenue.

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

District has included "Basic Aid Negative Excess" funds that may be received by the Willow Creek Academy Charter School.

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

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

The District had increased its expense in textbooks and administrative related supplies.

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

The district has extensive legal fees that were increased at second interim. Major increases also occurred in Special Education, staff development, math services, and LCAP planning process.



## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year.

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total general fund expenditures and other financing uses for the current year or the amount that the district deposited into the account for the 2014-15 fiscal year. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First interim data that exists will be extracted; otherwise, enter First Interim data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	166,992.00	266,917.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		281,065.00	

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. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.1%	14.1%	12.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.0%	4.7%	4.1%

### 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 (2016-17)	(651,253.84)	4,171,880.84	15.6%	Not Met
1st Subsequent Year (2017-18)	(153,817.00)	3,506,427.00	4.4%	Met
2nd Subsequent Year (2018-19)	(112,927.00)	3,539,997.00	3.2%	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)

Significant one time legal expenses and salary increases have increased deficit spending in 16-17.

## 9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2016-17)		1,176,879.02	Met
1st Subsequent Year (2017-18)		988,182.02	Met
2nd Subsequent Year (2018-19)		875,257.02	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2016-17)		1,363,763.00	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>:

**DATA ENTRY:** Current Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$66,000 (greater of)	0	to 300
4% or \$66,000 (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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form AI, Line A4):	150		
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):

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

	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	6,459,256.38	5,832,490.00	5,784,403.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,459,256.38	5,832,490.00	5,784,403.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	322,962.82	291,624.50	289,220.15
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	322,962.82	291,624.50	289,220.15

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	322,963.00	291,623.00	289,218.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	652,109.75	529,632.75	419,110.75
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)	(0.04)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	975,072.71	821,255.75	708,328.75
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.10%	14.08%	12.25%
District's Reserve Standard (Section 10B, Line 7):	322,962.82	291,624.50	289,220.15
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

Yes

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

The district is currently under investigation by the California State Attorney General. The liability at this point is unknown.

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

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

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)

Yes

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

There is currently a temporary loan from the General Fund to the Cafeteria Fund of approximately \$30,000 for cash flow purposes.

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2016-17)	(1,301,154.00)	(1,421,962.00)	9.3%	120,808.00	Not Met
1st Subsequent Year (2017-18)	(1,346,833.00)	(1,457,428.00)	8.2%	110,595.00	Not Met
2nd Subsequent Year (2018-19)	(1,399,525.00)	(1,498,086.00)	7.0%	98,561.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2016-17)	300,565.00	304,828.84	1.4%	4,263.84	Met
1st Subsequent Year (2017-18)	300,565.00	305,610.00	1.7%	5,045.00	Met
2nd Subsequent Year (2018-19)	300,565.00	250,637.00	-16.6%	(49,928.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The anticipated cost of Special Education increased from first interim.

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

Explanation:  
(required if NOT met)



1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

Capital lease of approximately \$55,000 ends 6/30/18.

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

Project Information:  
(required if YES)

## S6. Long-term Commitments

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
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, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	GENERAL FUND OBJECT 7619	FUND 40 OBJECT 7439	334,363
Certificates of Participation	20	GENERAL FUND OBJECT 7619	FUND 01 OBJECT 7439/7438	5,031,575
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CAPITAL LEASE	2	GENERAL FUND OBJECT 8041	GENERAL FUND OBJECT 7439	55,821
TOTAL:				5,421,759

Type of Commitment (continued)	Prior Year (2015-16) Annual Payment (P & I)	Current Year (2016-17) Annual Payment (P & I)	1st Subsequent Year (2017-18) Annual Payment (P & I)	2nd Subsequent Year (2018-19) Annual Payment (P & I)
Capital Leases	55,766	55,766	55,766	55,766
Certificates of Participation	197,453	196,978	196,360	196,360
General Obligation Bonds				
Supp Early Retirement Program	50,000	50,000	50,000	50,000
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CAPITAL LEASE	19,339	8,731	8,731	8,731
Total Annual Payments:	322,558	311,475	310,857	310,857
Has total annual payment increased over prior year (2015-16)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
107,144.00	107,144.00
107,144.00	107,144.00

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

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

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

First Interim (Form 01CSI, Item S7A)	Second Interim
20,625.00	20,625.00
20,625.00	20,656.00
20,625.00	20,656.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

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 (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

26,400.00	26,400.00
26,400.00	26,400.00
26,400.00	26,400.00

- d. Number of retirees receiving OPEB benefits

Current Year (2016-17)

1st Subsequent Year (2017-18)

2nd Subsequent Year (2018-19)

3	3
3	3
3	3

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)  
  
b. Amount contributed (funded) for self-insurance programs  
Current Year (2016-17)  
1st Subsequent Year (2017-18)  
2nd Subsequent Year (2018-19)

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

4. Comments:

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## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	14.0	13.9	14.4	14.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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:

\_\_\_\_\_

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)2nd Subsequent Year  
(2018-19)

7. Amount included for any tentative salary schedule increases

Not a member	Member 1-5	Member 6-10	Member 11-15

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)2nd Subsequent Year  
(2018-19)

1. Are costs of H&W benefit changes included in the interim and MYPs?


2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

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

\_\_\_\_\_

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

If Yes, explain the nature of the new costs:

[illegible]

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

1. Are step & column adjustments included in the interim and MYPs?

(2015-16)	(2014-15)	(2013-14)

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)2nd Subsequent Year  
(2018-19)

1. Are savings from attrition included in the budget and MYPs?

(2017-18)	(2017-18)	(2017-18)

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

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

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

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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 first interim projections?

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

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	11.4	12.0	10.4	10.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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. Amount included for any tentative salary schedule increases

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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


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

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

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

If Yes, explain the nature of the new costs:


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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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


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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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


**Classified (Non-management) - Other**

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


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

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

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

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

Yes

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) (2015-16)	Current Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	5.6	6.2	5.7	5.7

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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")

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

- 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

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

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

Current Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

- 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

## 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.

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### S9A. Identification of Other Funds with Negative Ending Fund Balances

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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.

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## 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)

New superintendent hired July 1, 2016. Business Manager resigned October 1, 2016. Business services being provided by the Marin County Office of Education.

## End of School District Second Interim Criteria and Standards Review

SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:24:55 AM

21-65474-0000000

Second Interim  
2016-17 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.

SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:25:05 AM

21-65474-0000000

Second Interim  
2016-17 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.



SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:25:23 AM

21-65474-0000000

Second Interim  
2016-17 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.

SACS2016ALL Financial Reporting Software - 2016.2.0  
3/10/2017 7:25:13 AM

21-65474-0000000

Second Interim  
2016-17 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.

LCFF Calculator Universal Assumptions				
Sausalito Elementary (65474) - 2016-17 Second Interim Prepared by MCOE				
Summary of Funding				
	2016-17	2017-18	2018-19	
Target	\$ 2,057,150	\$ 2,035,508	\$ 2,063,406	
Floor	1,968,225	2,017,383	2,021,673	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	
Remaining Need after Gap (informational only)	39,767	13,835	19,260	
Current Year Gap Funding	49,158	4,290	22,473	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
<b>Total Phase-In Entitlement</b>	<b>\$ 2,017,383</b>	<b>\$ 2,021,673</b>	<b>\$ 2,044,146</b>	
Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	
8011 - State Aid	\$ 904,071	\$ 904,071	\$ 904,071	
8011 - Fair Share	(88,908)	(88,908)	(88,908)	
8311 & 8590 - Categoricals	-	-	-	
EPA (for LCFF Calculation purposes)	30,498	30,498	30,498	
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,885,418	6,120,288	6,352,855	
8096 - In-Lieu of Property Taxes	(2,710,950)	(2,914,204)	(2,971,488)	
Property Taxes net of in-lieu	3,174,468	3,206,084	3,381,367	
<b>TOTAL FUNDING</b>	<b>\$ 4,020,129</b>	<b>\$ 4,051,745</b>	<b>\$ 4,227,028</b>	
Less: Excess Taxes	\$ 1,972,248	\$ 1,999,573	\$ 2,152,383	
Less: EPA in Excess to LCFF Funding	\$ 30,498	\$ 30,498	\$ 30,498	
<b>Total Phase-In Entitlement</b>	<b>\$ 2,017,383</b>	<b>\$ 2,021,674</b>	<b>\$ 2,044,147</b>	
8012 - EPA Receipts (for budget & cashflow)	\$ 30,498	\$ 30,498	\$ 30,498	
	ERR	ERR		
Summary of Student Population				
	2016-17	2017-18	2018-19	
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	119.00	119.00	119.00	
COE Unduplicated Pupil Count	1.00	1.00	1.00	
Total Unduplicated pupil Count	120.00	120.00	120.00	
Rolling %, Supplemental Grant	79.7900%	74.4700%	73.6200%	
Rolling %, Concentration Grant	79.7900%	74.4700%	73.6200%	
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	
Grades TK-3	79.36	79.36	79.36	
Grades 4-6	44.10	44.10	44.10	
Grades 7-8	29.03	29.03	29.03	
Grades 9-12	-	-	-	
<b>Total Adjusted Base Grant ADA</b>	<b>152.49</b>	<b>152.49</b>	<b>152.49</b>	
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Funded ADA</b>	<b>152.49</b>	<b>152.49</b>	<b>152.49</b>	
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	79.36	79.36	79.36	
Grades 4-6	44.10	44.10	44.10	
Grades 7-8	29.03	29.03	29.03	
Grades 9-12	-	-	-	
<b>Total Actual ADA</b>	<b>152.49</b>	<b>152.49</b>	<b>152.49</b>	
Funded Difference (Funded ADA less Actual ADA,	-	-	-	
Minimum Proportionality Percentage (MPP)				
	2016-17	2017-18	2018-19	
Current year estimated supplemental and concer	\$ 180,643	\$ 68,185	\$ 155,013	
Current year Minimum Proportionality Percentag	14.35%	4.96%	11.82%	

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF						
Sausalito Elementary (65474) - 2016-17 Second Interim Prepared by MCOE						
		2016-17	2017-18	2018-19		
COLA		0.00%	1.48%	2.40%		
GAP Funding rate		55.28%	23.67%	53.85%		
Estimated Property Taxes (with RDA)	A-6	5,885,418	6,120,288	6,352,855		
Less In-Lieu transfer		\$ (2,710,950)	\$ (2,914,204)	\$ (2,971,488)		
Total Local Revenue		\$ 3,174,468	\$ 3,206,084	\$ 3,381,367		
Statewide 90th percentile rate		---	---	---		
<b>UNDUPLICATED PUPIL PERCENTAGE</b>						
		2016-17	2017-18	2018-19		
District Enrollment	A-1 / A-3	159	159	159		
COE Enrollment	A-2 / A-4	4	4	4		
Total Enrollment		163	163	163		
District Unduplicated Pupil Count	B-1 / B-3	119	119	119		
COE Unduplicated Pupil Count	B-2 / B-4	1	1	1		
Total Unduplicated Pupil Count		120	120	120		
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage		
Single Year Unduplicated Pupil Percentage		73.62%	73.62%	73.62%		
Unduplicated Pupil Percentage (%)		79.79%	74.47%	73.62%		
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>						
Enter ADA. Calculator will use greater of total current or prior year ADA. For Unified Districts that received Charter School General Purpose BG offset: enter <u>ONLY</u> the District's ADA, not the Charter School's 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	2016-17	2017-18	2018-19	
Grades TK-3	B-1	55.56	79.20	79.20	79.20	
Grades 4-6	B-2	35.25	42.45	42.45	42.45	
Grades 7-8	B-3	22.57	28.04	28.04	28.04	
Grades 9-12	B-4	-	-	-	-	
Ungraded (enter here OR in spans above)		-	-	-	-	
NPS, NPS-LCI, CDS:						
	TK-3	E-1	-	-	-	
	4-6	E-2	0.64	0.64	0.64	
	7-8	E-3	0.98	0.98	0.98	
	9-12	E-4	-	-	-	
COE operated (Community School, Special Ed):						
	TK-3	E-6 & E-11	0.16	0.16	0.16	
	4-6	E-7 & E-12	1.01	1.01	1.01	
	7-8	E-8 & E-13	0.01	0.01	0.01	
	9-12	E-9 & E-14	-	-	-	
TOTAL			152.49	152.49	152.49	
RATIO: District ADA to Enrollment			0.95	0.95	0.95	
RATIO: Combined ADA to Enrollment			0.94	0.94	0.94	
<b>CHARTER ADA ADJUSTMENT</b>						
ADA transfer: Student from District to Charter (cross fiscal year)		2016-17	2017-18	2018-19		
	Grades TK-3	A-6				
	Grades 4-6	A-7				
	Grades 7-8	A-8				
	Grades 9-12	A-9				
ADA transfer: Student from Charter to District (cross fiscal year)						
	Grades TK-3	A-11				
	Grades 4-6	A-12				
	Grades 7-8	A-13				
	Grades 9-12	A-14				
Difference (if diff. < 0, no adj. to PY ADA)			-	-	-	

# **The Marin Common Message**

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**Second Interim 2016-17**  
**February 23, 2017**

**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 LEAs in developing 2016-17 Second Interim reports and their multiyear projections (MYPs). It contains information related to the final Adopted Budget for 2016-17 and the January 2017 Governor's budget proposal.

## Second Interim Key Guidance

As districts strive to continuously improve student outcomes, they face the ongoing challenge of allocating their limited resources to maximize results. In addition, while most districts are now experiencing a leveling of funding increases, their costs continue to rise significantly into the foreseeable future.

Districts must plan for the slowing of funding growth. The largest funding increases from LCFF implementation are behind us and state revenue growth has slowed. The approval of income tax extension (Proposition 55) by California voters will continue to support state revenues through 2030, but the revenue is expected to be volatile and there is uncertainty as to how much revenue actually will be generated.

Districts must plan for increases in fixed operating costs: most predominantly, statutory employment compensation. Recently, the state enacted minimum wage increases that will raise the minimum wage annually until it reaches \$15 per hour in 2022. CalPERS and CalSTRS both presented employer contribution schedules that increase over the next several years. The most recent CalPERS schedule shows employer contribution rates doubling from the current employer contribution rate within the next seven years, and the CalSTRS actuarial firm stated the expected "increase [in] unfunded liability will likely result in the need for higher contributions in the future." Employers must anticipate these planned increases in pension contributions and the potential for additional adjustments to meet pension obligations.

In addition, many districts rely on other funding sources that include federal, state and local facility funds, local tax revenues, and other local revenues that have and may continue to become less stable and consistent.

As each LEA faces its own particular set of financial risk factors based on current reserve levels, enrollment trends, bargaining agreements, degree of revenue volatility and various other local and statewide factors, each must plan accordingly to meet continuous improvement objectives while maintaining fiscal solvency.

In such an uncertain environment, all districts should strive to maintain fiscal solvency and protect the integrity of educational programs by:

1. Maintaining adequate reserves to allow for unanticipated circumstances (with the adequate level based on each LEA's unique situational assessment).
2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or



establishing contingencies that allow expenditure plans to be changed as needed.

LEAs are advised to use the latest version of the FCMAT LCFF Calculator and the list in the Planning Factors section of this document in building multiyear projections (MYPs). All assumptions used in the development of the current fiscal reporting and MYP should be sourced, and the reasons for adopting them should be explicit and documented. Transparency is essential for maintaining an LEA's credibility, and clearly communicating and explaining budget assumptions to all stakeholders is critical.

Should district MYP assumptions include reductions in expenditures, the board of trustees should approve commitments to those reductions. To facilitate this, sample language has been provided in the appendix.

County offices should assess each district's unique circumstances and risk profiles to determine the district's ability to maintain adequate reserves. Best practices for assessing district risk factors begin with using FCMAT's Fiscal Health Risk Analysis and Key Fiscal Indicators.

Key Fiscal Indicators can be found on the FCMAT website at:

<http://fcmat.org/wp-content/uploads/sites/4/2015/05/Fiscal-Health-Risk-Analysis-K-12-5-2015-final.pdf>

## Significant Changes Since First Interim

On January 10, 2017, Gov. Brown released his 2017-18 budget proposal that will impact second interim MYPs. The governor opened his proposal reporting that recent state revenue indicated the "tide has begun to turn" and that "the trajectory of general fund revenue growth" has declined from estimates used by the administration when the 2016-17 budget was enacted. As a result, the state faces a deficit of \$2 billion unless corrective action is taken. Thus the governor proposed several adjustments, including an adjustment in the Proposition 98 spending guarantee from 2015-16 through 2017-18.

The proposal provided for an increase of \$744 million in LCFF gap funding over current levels. This increase is sufficient to cover the growth in the statewide LCFF target due to the 1.48% statutory COLA yet is a significant reduction from the \$2.2 billion projected in June 2016.

In addition, the proposal includes the following for 2016-17:

**Deferral.** In addition to a shift in one-time expenditures from prior year to adjust for a reduction in Proposition 98 guarantee, the proposal includes a one-time deferral of \$859.1 million or approximately 27% of the June 2017 apportionment to July 2017.

The following includes funding and assumptions for fiscal year 2017-18:

**One-Time Discretionary Funding.** The proposal provides \$287 million in one-time Proposition 98 funding for school districts, charter schools and county offices of education. These funds are intended to offset outstanding mandate reimbursement claims. The budget summary states that these funds are to be used at local discretion, “to support critical investments such as content standards implementation, technology, professional development, induction programs for beginning teachers and deferred maintenance.”

**Career Technical Education Funding.** There are no significant changes. The proposal for 2017-18 includes the final installment of funding of \$200 million for this program. The three-year grant program, which originated in 2015-16, was designed to stimulate innovation in career technical education and serve as bridge funding for LCFF grade span (9-12) adjustment implementation. Commencing with 2018-19, this additional funding will cease and school districts will be expected to support the full cost of these programs.

**Charter School Growth.** \$93 million in Proposition 98 funding is provided for expected charter school growth.

**Special Education.** Proposition 98 funding decreases by \$4.9 million due to a projected decrease in ADA.

**Cost of Living Adjustments outside LCFF.** \$58.1 million in ongoing Proposition 98 funding is provided to support a 1.48% cost of living adjustment for categorical programs that remain outside of the LCFF, including Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, and the American Indian Early Childhood Education Program.

**Local Property Tax Adjustments.** The proposal includes 2016-17 savings of \$149.2 million in Proposition 98 general fund costs as a result of higher offsetting property tax revenues and further savings of \$922.7 million in Proposition 98 general fund costs in 2017-18 as a result of increased offsetting local property tax revenues.

**School District Average Daily Attendance.** A decrease of \$168.9 million in 2016-17 Proposition 98 costs is now estimated for school districts due to lower projected ADA, with a decrease of \$63.1 million in 2017-18 Proposition 98 general fund costs for school districts as a result of further projected decline in ADA.

**Proposition 98 Maintenance Factor.** The administration projects Test 3 years in 2016-17 and 2017-18. This would create new maintenance factor obligations of \$864 million and \$264 million in 2016-17 and 2017-18, respectively. The governor now projects total outstanding Proposition 98 maintenance factor will be \$1.364 billion in 2016-17 and \$1.628 billion in 2017-18.

**Mandate Block Grant Funding.** An increase of \$8.5 million in Proposition 98 funding is proposed to reflect the addition of the Training for School Employee Mandated Reporters program.

**Proposition 39.** The proposal anticipates \$422.9 million in 2017-18 to support school district and charter school energy efficiency projects. For 2013-14 through 2017-18, the measure

requires half of the increased corporate tax revenues from Proposition 39 (up to \$550 million per year) to be used to support energy efficiency.

**Proposition 47.** For 2017-18, \$10.1 million is proposed to support investments aimed at improving outcomes for public school pupils in K-12 by reducing truancy and supporting pupils who are at risk of dropping out of school or are victims of crime, consistent with the provisions of Proposition 47. Proposition 47 was approved in 2014 and reduced the penalties for certain nonserious and nonviolent property and drug offenses, with a portion of any resulting state savings to be invested into K-12 truancy and dropout prevention, victim services, and mental health and drug treatment.

**Proposition 56.** The budget proposal provides \$29.9 million to support tobacco and nicotine prevention and reduction programs at K-12 schools. Proposition 56 was approved in November 2016 and increases the per-pack cigarette tax by \$2, with an equivalent increase on other tobacco products. After making specified allocations, Proposition 56 requires 2% of the remaining revenue to be used for school programs that prevent and reduce the use of tobacco and nicotine products by young people.

**Instructional Quality Commission.** To prioritize funding for other purposes, the budget delays the current deadlines for the commission to revise the content standards for visual and performing arts and world language, develop standards for computer science, and create a model curriculum in ethnic studies. Further, the budget delays the current deadline for the Superintendent of Public Instruction to convene a computer science strategic implementation advisory panel.

**School Facilities Bond.** California voters approved the Education Facilities Bond Act of 2016 (Proposition 51) in November 2016, authorizing \$7 billion in state general obligation bonds for K-12 schools through the School Facilities Program (SFP). To ensure appropriate usage of all SFP bond funds and effective program accountability and oversight, the governor proposes to revise State Allocation Board and Office of Public School Construction policies and regulations to implement front-end grant agreements that define basic terms, conditions and accountability measures for participants that request funding through the SFP.

The governor also proposes that through the Budget Act, bond expenditures are to be included in the annual K-12 Audit guide. Independent auditors will verify that LEAs participating in the SFP have appropriately expended state resources. Once these measures are in place to verify that taxpayers' dollars are appropriately used, the administration will support the expenditure of Proposition 51 funds.

**Child Care.** The proposal pauses previously planned funding augmentations. This maintains the 2016-17 reimbursement rates and funded preschool slots through 2017-18 and postpones augmentation of rates and additional slots intended for 2017-18 until 2018-19, thus extending a three-year implementation plan into a four-year plan ending 2019-20.

Further, the proposal includes increases for non-Proposition 98 expenditures related to child care.

Also included in the proposal are two child care and four preschool proposals that are intended to address eligibility and administrative issues.

## Planning Factors for 2016-17 and MYPs

Key planning factors for LEAs to incorporate into the 2016-17 budget and MYPs are listed below and are based on the latest information available.

Planning Factor	2016-17	2017-18	2018-19
COLA (Department of Finance - DOF)	<b>0.00%</b>	<b>1.48%</b>	<b>2.40%</b>
LCFF Gap Funding Percentage (DOF)	<b>55.28%</b>	<b>23.67%</b>	<b>53.85%</b>
LCFF Gap Funding (in millions)	<b>\$2,942</b>	<b>\$744</b>	<b>\$1,904</b>
STRS Employer Statutory Rates	12.58%	14.43%	16.28%
PERS Employer Projected Rates	13.888%	<b>15.80%</b>	<b>18.7%</b>
Lottery – Unrestricted per ADA	\$144	\$144	\$144
Lottery – Prop. 20 per ADA	\$45	\$45	\$45
Mandated Cost per ADA for One-Time Allocations	\$214	<b>\$48</b>	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28.42	\$29.87	\$29.87
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$57.36	\$57.36
Mandate Block Grant for Charters – K-8 per ADA	\$14.21	\$15.66	\$15.66
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$43.36	\$43.36
State Preschool Part-Day Daily Reimbursement Rate	25.06*	\$25.06	\$25.06
State Preschool Full-Day Daily Reimbursement Rate	40.46*	\$40.46	\$40.46
General Child Care Daily Reimbursement Rate	40.20*	\$40.20	\$40.20
*Increase of 5% effective July 1, 2016			
Routine Restricted Maintenance Account (Note: For LEA's receiving SFP funds, the RRMA requirement reverts to 3% the year following receipt of funds.)	Lesser of: 3% or 2014-15 amount	Greater of: Lesser of 3% or 2014-15 amount or 2%	At Least: 3%

## Proposition 98

Projections of general fund tax revenues available to fund the Proposition 98 guarantee have declined by nearly \$5.4 billion over the three years ending with 2017-18, relative to levels projected with the 2016-17 Budget Act. The budget proposes a combination of adjustments

designed to fund the minimum guarantee amount – but not overappropriate the guarantee – for all three years.

As a result, Proposition 98 guarantee levels have declined by \$1.8 billion as follows:

- \$400 million reduction in the 2015-16 guarantee
- \$506 million reduction in the 2016-17 guarantee
- \$953 million reduction in the 2017-18 guarantee

The governor proposes adjustments in spending over the three years to accommodate the \$1.8 billion reduction. These adjustments include a shift of LCFF expenditures from June 2017 to July 2017 of \$859.1 million; this deferral is designed to maintain 2016-17 programmatic expenditure levels with immediate repayment in the following month. This is proposed as a one-time deferral, and will not be carried forward.

A second accommodation will be to shift \$310 million of one-time discretionary expenditures provided in the 2015-16 budget to 2016-17 as a result of the reduction of the Proposition 98 guarantee in 2015-16.

While decreasing from prior projections, the Proposition 98 guarantee will still increase by \$2.1 billion in the 2017-18 year. The spending level is projected to be \$73.5 billion, a \$2.1 billion increase from the adjusted 2016-17 level of \$71.4 billion, or about 2.9%. The K-12 share of the increase is \$1.9 billion; however, almost \$900 million of that will be used to pay for the 2016-17 deferral, leaving about \$1 billion.

The governor proposes to allocate \$744 million in 2017-18 to fund a 1.48% cost of living adjustment (COLA) to the LCFF. However, the statewide level of LCFF implementation will not increase beyond the current 96% level.

Additional proposals for education for the 2017-18 year include one-time discretionary funding of \$48 per ADA, a 1.48% COLA and ADA funding for county offices of education, a final \$200 million installment on the Career Technical Education Grant, charter school ADA growth, categorical program COLAs of 1.48% and other items.

State general fund savings are anticipated for projected decreases to ADA for both the Special Education program and all other school district programs.

A Proposition 98 maintenance factor is projected to occur as a result of the use of Test 3 formulas in both 2016-17 and 2017-18. Total outstanding maintenance factor is projected at \$1.628 billion in 2017-18.

The 2016-17 state budget reflects savings of \$149.2 million in Proposition 98 general fund costs as a result of higher offsetting property tax revenues. The governor's proposal for the 2017-18 year reflects additional offsetting property tax revenue savings of \$922.7 million.

Proposition 98 continues to be the single most important determining factor in public education funding in California. With projections of future revenue growth beginning to change, it is possible that the rate of revenue increases to public education will begin a downward trend. While the distribution of such funding can affect individual school districts differently in the LCFF era, LEAs should be familiar with the formula and appreciate the importance of the overall guarantee and how it impacts public education funding.

## Reserves

The Marin County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements.

The experience of the most recent recession has clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a given reserve level should be assessed based on the LEA's own specific circumstances, and numerous reasonable models are available for consideration. Examples include:

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years.
- The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand.

Still in place is the potential reserve cap triggered by Education Code 42127.01 (enacted with SB 858, statutes of 2015) should certain conditions exist. It is not expected to be in effect for fiscal years 2016-17 or 2017-18.

## Negotiations

Employee compensation adjustments have been a product of the restoration of education funding over the past four years. However, the past several years of increased revenues have led to certain practices with regard to collective bargaining in California, including:

- Utilizing one-time fund balances to fund salaries.
- Utilization of one-time funding (fund balance) for salary increases will lead to significant structural deficit and threaten district solvency.



- Crafting multiyear settlement agreements that are not sustainable due to volatile future revenue projections.
  - LCFF revenue projections for 2017-18 are much lower than were anticipated at the beginning of 2016-17. Negotiating based on uncertain future year revenues is not advised.
- Utilizing supplemental and concentration grant funds for salary settlements without providing meaningful justification of how the expenditure promotes improved or increased services for targeted pupils.

Multiple factors are making it increasingly difficult for districts to support higher salaries:

- Employee compensation costs are rising automatically
  - CalPERS/CalSTRS contributions
  - Step and column
  - Health and welfare
  - General inflation
  - Minimum wage
- Declining enrollment also results in revenue losses

Accounting for the conditions listed above, while the *average state funded* district's ongoing revenues are projected to rise by only 1.48% for 2017-18, ongoing automatic costs increases for most districts are likely to exceed 4% just accounting for retirement contributions, step and column, and inflation. New revenues will not cover the new costs. Future revenues in the multiyear projection are uncertain, but continuing increases in retirement contributions are certain.

Numerous other risk factors on the horizon affect the affordability of collective bargaining agreements:

- The implementation of Affordable Care Act penalty requirements
- Costs associated with AB 1522 (expanded sick leave)
- AB 2393 requirements for classified differential pay
- Ongoing increases in the state minimum wage

Regardless of the economic environment, districts must be prepared to respond to employee requests for staff compensation and benefit increases. Nonetheless, district solvency is paramount in negotiations and can only be maintained through careful and thorough study of



district revenue and expenditure projections and the making of necessary decisions to maximize services to students with available financial resources. Cost reductions will be required for many districts in the budget year and/or the out years.

## LCAP Template and the California School Dashboard

In November 2016 the State Board of Education approved a revised LCAP Template for use in developing 2017-18 LCAPs. The most significant changes include the addition of a Plan Summary, a shift from a rolling three-year plan to a static three-year plan, and the inclusion of linkages to the California School Dashboard (previously known as the LCFF Rubrics).

The Plan Summary section contains prompts for additional fiscal information that was not previously required in the LCAP. LEAs will now be required to list total anticipated LCFF revenues (per the FCMAT LCFF Calculator) and total budgeted general fund expenditures. The Plan Summary must also include some description of how budgeted general fund expenditures that are *not* included in the LCAP Actions and Services will be spent.

In addition to the fiscal information above, the Plan Summary must also contain summary descriptions of key elements of the LCAP, and some explicit references to the California School Dashboard, the web-based system and data display that is the cornerstone of the state's new accountability system for public schools. LEAs received initial login credentials to privately view their dashboard data in February, and the dashboard is expected to go public in March.

The change to a static three-year plan means that the LCAPs for the next three fiscal years will each cover the same three-year period (2017-18, 2018-19, and 2019-20). One implication of this change is that after 2017-18, the three years of the LCAP will not match the three years of the budget multiyear projection until a new three-year static LCAP cycle starts in 2020-21.

The new LCAP template, including instructions in the appendix, can be downloaded at <http://www.cde.ca.gov/fg/aa/lc/documents/approvedlcaptemplate.doc>. Details on the requirements for LCAP approval can be found in the CCSESA LCAP Approval Manual at <http://ccsesa.org/wp-content/uploads/2016/12/CCSESA-LCAP-Approval-Manual-final-2017-18.pdf>. For further information about the dashboard, see the presentation at <https://www.caschooldashboard.org/Content/orientation.pdf>, which includes an overview of the system with screenshots.

## Local Control Funding Formula

Full implementation of the LCFF is now projected by the governor to be complete by 2020-21. While the economy has improved quickly, revenue increases to the state now have slowed, underperforming projections. In his January budget proposal, the governor revised projections for gap closure in the out years. Districts should incorporate these revised figures into their MYPs to understand their potential impact on district multiyear reserves.

The figures below have been updated to reflect these changes as outlined in the most recent FCMAT LCFF Calculator. It is recommended that LEAs use the LCFF Calculator located on the FCMAT website at <http://fcmat.org/local-control-funding-formula-resources/>. Additional information about LCFF can be found at <http://www.cde.ca.gov/fg/aa/lc/>.

Grade Level	2016-17 Target Base Grant	2016-17 Target GSA	2017-18 Target Base Grant	2017-18 Target GSA	2018-19 Target Base Grant	2018-19 Target GSA
Grades TK-3	\$7,083	\$737	\$7,188	\$748	\$7,361	\$766
Grades 4-6	\$7,189		\$7,295		\$7,470	
Grades 7-8	\$7,403		\$7,513		\$7,693	
Grades 9-12	\$8,578	\$223	\$8,705	\$226	\$8,914	\$232

FCMAT has updated COLA and gap funding figures based on the Governor's proposed budget. These figures are found below and at: <http://fcmat.org/local-control-funding-formula-resources/>.

While the annual gap-closure percentage estimates may seem large, the remaining gap to fill has shrunk significantly. This means that gap-closure percentages will increase, yet result in smaller actual funding increases for school districts.

	Estimate 2016-17	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20	Estimate 2020-21
LCFF Gap Funding Percentage	55.28%	23.67%	53.85%	68.94%	100%
Annual COLA	0.00%	1.48%	2.4%	2.53%	2.66%

## 2016-17 One-Time Funding

### Mandate Reimbursement

\$1.28 billion is allocated to offset the outstanding mandate backlog. The CDE has calculated a per-student allocation rate of \$214.55 per ADA. The intent is for these one-time funds to be used for deferred maintenance, professional development, induction for beginning teachers, instructional materials, technology and other support for the state content standard implementation; however, these funds are not restricted.

### College Readiness Block Grant

The College Readiness Block Grant is established to provide California's high school pupils, particularly unduplicated pupils as defined in Education Code (EC) Sections 42238.01 and 42238.02, additional supports to increase the number who enroll at institutions of higher

education and complete an undergraduate degree within four years. No school district, county office or charter school will receive less than \$75,000 if their schools are accredited and served at least one unduplicated student in 2015-16. Preliminary funding is posted on the CDE website at: <http://www.cde.ca.gov/fg/fo/r14/collegereadiness16result.asp>

As a condition of receiving the grant, LEAs are required to report to the state Superintendent of Public Instruction by January 1, 2017, on how they will measure the impact of the funds received on their unduplicated pupils' access and successful matriculation to institutions of higher education, as identified in their plan (as required by EC Section 41580).

The survey is posted at: <http://surveys2.cde.ca.gov/s.asp?k=147147028192>

### **Truancy and Dropout Prevention**

\$18 million additional in one-time Proposition 98 funds was authorized in the 2016-17 budget and is aimed at reducing truancy and supporting pupils who are at risk of dropping out of school. Grant funding will be provided to identify and implement evidence-based, non-punitive programs and practices to keep the most vulnerable pupils in school.

Pursuant to AB 1014 and SB 527, statutes of 2016, the application process is forthcoming. Applications will be required to include information about the pupil and school needs, proposed activities the LEA will undertake with grant funds, how the proposed activities will support the goals contained in the LEA's LCAP, and how the LEA will measure outcomes. Priority will be given to LEAs with high rates of chronic absenteeism, communities with high crime rate, and those with significant foster youth.

Grants are for three years of funding and will require a minimum match of 20% cash or in-kind.

### **Teacher Workforce Development: Classified School Employees Credentialing Program**

One-time Proposition 98 funding of \$20 million is available to establish the California Classified School Employees Credentialing Program and provide grants to K-12 LEAs to recruit non-certificated school employees to participate in a teacher preparation program and become certificated classroom teachers in California public schools.

Grants will be allocated at up to \$4,000 per participant per year for up to 1,000 participants.

Participating employees must have an associate's degree or higher or have completed two years of postsecondary education. They must commit to completing a bachelor's degree and teaching credential, and complete one year of classroom instruction in the LEA providing the assistance.

### **California Center on Teaching Careers**

Allocates a total of \$5 million in one-time Proposition 98 funds as a multiyear award to establish a California Center on Teaching Careers to recruit qualified individuals into the teaching profession. Recruitment priorities will be in the areas of math, science, and bilingual education, and for low-income schools.

## Water

\$9.5 million is provided in one-time Proposition 98 funding for the State Water Resources Control Board to award grants to LEAs to improve access to quality drinking water in schools. Recommended uses include water bottle filling stations and improved filtering and treatment for water fountains. Priority is given to schools in small disadvantaged communities and projects that are most effective in increasing access to safe drinking water in schools. For more information, please see the following webpage:

[http://www.waterboards.ca.gov/drinking\\_water/services/funding/SRF.shtml](http://www.waterboards.ca.gov/drinking_water/services/funding/SRF.shtml)

## Breakfast Startup Grant

\$2 million is approved in one-time Proposition 98 funding to enhance the existing \$1 million School Breakfast Startup Grant program through 2018-19. Funds are to address additional need in the program and will be prioritized to school districts and county offices with over 60% unduplicated pupil count to start or expand breakfast served after the start of the school day.

## Cash Management

Cash flow monitoring is necessary to ensure that sufficient cash is available to meet obligations.

The governor's January budget proposal for 2017-18 includes a one-time principal apportionment deferral of \$859.1 million from June 2017 to July 2017. This translates to **approximately 27%** of the June P-2 principal apportionment payment. The repayment is expected to be made a few days into July.

The State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account Proposition 30 apportionments through December 2017. The table below illustrates state apportionments through December 2017.

Months	Principal	Proposition 30 Education	Lottery
January 2017	1/27/2017		
February 2017	2/28/2017		
March 2017	3/28/2017	3/23/2017	3/30/2017
April 2017	4/26/2017		
May 2017	5/26/2017		
June 2017	6/30/2017	6/22/2017	6/28/2017
July 2017	7/27/2017		
August 2017	8/29/2017		

<b>September 2017</b>	9/27/2017	9/22/2017	9/29/2017
<b>October 2017</b>	10/27/2017		
<b>November 2017</b>	11/28/2017		
<b>December 2017</b>	12/27/2017	12/22/2017	12/29/2017

The CDE provides a monthly update of estimated cash flow for state and federal categorical programs that can be downloaded from the following webpage:  
<http://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>. The schedule provides cash flow estimates for the following programs: Mandate Block Grant, one-time mandate reimbursements, Adult Education Block Grant, College Readiness Block Grant, and Mental Health.

Please note that federal apportionments are contingent upon timely reporting under CDE's Federal Cash Management Data Collection system:  
<http://www2.cde.ca.gov/cashmanagement/default.aspx>. The 2016-17 reporting windows are as follows:

- Reporting Period 1: July 10 – July 31
- Reporting Period 2: October 10 – October 31
- Reporting Period 3: January 10 – January 31
- Reporting Period 4: April 10 – April 30

Temporary taxes from Proposition 30 that are deposited into the Education Protection Account (EPA) will continue through the 2018-19 fiscal year. In 2018-19, Proposition 55 will go into effect and revenues will be deposited into the EPA through 2030. The Department of Finance's EPA estimates for 2015-16, 2016-17, and 2017-18 are provided in the table below. Detailed information related to K-12 entitlements and apportionments can be found on the CDE website:  
[www.cde.ca.gov/fg/aa/pa/epa.asp](http://www.cde.ca.gov/fg/aa/pa/epa.asp)

	2015-16	2016-17	2017-18
<b>K-12 (89% of total)</b>	\$7,201,897	\$6,661,169	\$6,070,703
<b>Community Colleges (11% of total)</b>	\$890,122	\$823,290	\$750,312
<b>Totals</b>	\$8,092,019	\$7,484,459	\$6,821,015

## Grade Span Adjustment (GSA)

The LCFF provides a 10.4% increase in base grant funding for grades K-3 (including TK).

To receive these funds districts must maintain enrollment at every school site at an average of no more than 24 students per class at full implementation of LCFF. School districts have the authority to collectively bargain an alternative, locally defined class size.

School districts that do not have an alternative collectively bargained class size in place must annually make progress to reach school site average enrollment of 24 students per class. Progress is measured by the percentage closure used for LCFF gap funding. A school district can accelerate the progress but at minimum must meet the annually calculated progress.

The penalty for noncompliance is severe, as it includes the loss of all K-3 GSA funding districtwide.

## Home to School Transportation

The maintenance of effort for all districts receiving transportation funds remains in effect as it does not expire. Nonetheless, there is no fiscal penalty associated with this requirement.

## Federal Funding

The 115<sup>th</sup> Congress began on January 3 and a new administration began on January 20, 2017.

At the close of the lame duck session of the 114<sup>th</sup> Congress, a continuing resolution was adopted running through April 28, 2017. In March and early April, the 115<sup>th</sup> Congress will have to act to finish funding for the remainder of fiscal year 2017 by completing appropriations bills, assembling an omnibus appropriations bill, or passing another continuing resolution through September 30, 2017. Fiscal year 2017 federal funding provides funding for most education programs, including Title I and IDEA, for school year 2017-18. The major exception is impact aid, which is funded by the fiscal year 2017 continuing resolution on a current year basis.

**Summary of Continuing Resolution:** The 114<sup>th</sup> Congress adjourned after passing a continuing resolution through April 28, 2017. Education funding for IDEA, Title I and other education programs remains at fiscal year 2016 levels minus an across-the-board sequester cut of 0.19%. The original continuing resolution that expired December 9 included a 0.496% sequester cut.

Final fiscal year 2017 funding levels for all education programs including IDEA, Title I and Career and Technical Education will be made by the 115<sup>th</sup> Congress. The 114<sup>th</sup> Congress did not complete work on a reauthorization of the Perkins Career and Technical Education program and did not include an extension or funding for the Secure Rural Schools (SRS) program in the fiscal year 2017 continuing resolution. School districts have received the last SRS funding for fiscal



year 2015. Without action by the 115<sup>th</sup> Congress to extend and fund the SRS program for fiscal year 2016-17, school districts in rural communities will not receive any additional SRS funding. In the absence of SRS, payments to states revert to pre-existing law under the 1908 Act that mandates 25% payments to the states from receipts from national forests in each state.

For budgeting purposes, the following multiyear assumptions are recommended for LEAs with respect to federal education funding:

- **2016-17:** Small increases in funding for IDEA (approximately \$40 million statewide) and Title I (approximately \$50 million statewide); level funding for Career and Technical Education. No Budget Control Act sequestration cuts.
- **2017-18:** Final fiscal year 2017 funding will be determined by the 115<sup>th</sup> Congress in March and early April, as Congress acts to replace the continuing resolution expiring on April 28.

The January 18, 2017 letter from CDE regarding the Every Student Succeeds Act (ESSA) provides a fiscal update for Mandatory Set-Aside for School Improvement.

Title I: Without factoring in entitlement changes based on census data, some LEAs could see reductions of 12% to 22% due to the increased set-aside and factoring in hold-harmless per ESSA Section 1122(c).

Title II: Some districts may experience large increases and others may experience large decreases due to redistribution of funds previously tied to the hold-harmless provision.

- **2018-19:** As Congress completes fiscal year 2017, the new administration and 115<sup>th</sup> Congress will also begin work on fiscal year 2018 budgets in April.
- More information on the continuing resolution is available at <https://www.congress.gov/bill/114th-congress/house-bill/2028>

## CALPADS

Because CALPADS data is used in a variety of revenue calculations for LEAs, it is imperative that financial and student data personnel review the data both for accuracy and completeness.

Key Deadlines:

- Fall 1 amendment window is closed. LEAs must have certified Fall 1 data by January 27, 2017.
- Fall 2 certification deadline is March 3, 2017, with an amendment window that closes on March 31, 2017.



If an LEA received an audit adjustment for 2015-16 CALPADS data, it must use the latest version of the Principal Apportionment Data Collection software to report the change. An auditor letter of concurrence must accompany audit adjustments when the adjustment is for an increase.

- Prior year corrections deadline is March 1, 2017.

A certification and amendment calendar is posted on the CDE webpage:

<http://www.cde.ca.gov/ds/dc/es/subcal.asp>

More information about a variety of CALPADS topics can be found at:

<http://www.cde.ca.gov/ds/sp/el/communications.asp>

## **Special Education**

The governor's budget includes a COLA of 1.48%, which is estimated to be a \$7.88 per ADA increase, bringing the AB 602 statewide target rate to \$540.56 per ADA.

The actual total funding to Special Education is reduced by \$4.9 million due to a projected decrease in statewide ADA.

The governor proposes to engage stakeholders to seek feedback on the current Special Education finance system and will include the recommendations from the PPIC report and the Special Education Task Force report.

## **Districts of Choice**

Under the District of Choice (DOC) program, established by AB 19 (Quackenbush), Chapter 160, Statutes of 1993, a school board may declare the district to be a DOC willing to accept a specified number of interdistrict transfers. Districts that have designated themselves as such should be aware that statutory authorization to operate the program sunsets on June 30, 2017 unless the Legislature takes action to extend it.

Longstanding legal opinion has provided that basic aid district funding for this program will be provided through 2017-18 because students have been accepted prior to the sunset date. Therefore Basic Aid districts should remove this funding from their multiyear financial projections beginning with the 2018-19 year.

## **Basic Aid**

As part of the enacted 2015-16 state budget, EC 42238.03(e) was amended to clarify that the minimum state aid (MSA) guarantee is intended to remain in effect indefinitely for basic aid districts.

Basic aid districts are eligible for the additional one-time mandate discretionary funds, as well as to participate in competitive grant proposals, in the governor's 2016-17 budget.

Basic Aid districts receiving funding under the District of Choice program should be aware that statutory authorization to operate the program sunsets on June 30, 2017 unless the Legislature takes action to extend it (see above for more information).

A number of Marin County school districts have been transitioning in and out of basic aid status. We will work closely with all districts to track the budgetary and cash flow implications of the transition. The guarantee of a minimum of \$200 per ADA from the Education Protection Account (EPA) is dependent on basic aid status, and districts that transition out of basic aid will lose additional EPA revenue for every state dollar they receive as a state-funded LCFF district. In addition, under current law, districts that were basic aid in 2012-13, and lost their basic aid status during transition to full implementation, will continue to have their MSA amount reduced by their 2012-13 fair share reduction amount.

As LCFF rollout continues, all districts need to have systems to implement LCAP actions, track data for the annual update and conduct ongoing stakeholder engagement to ensure successful implementation.

## **Charter Schools**

On January 18, 2017 the California Supreme Court let stand a 2016 appeals court decision restricting charter schools from operating resource centers outside of their authorizer's geographic boundaries.

*Anderson Union High School District versus Shasta Secondary Home School* sought clarification on the ability of an independent charter to operate resource centers outside the boundaries of the authorizing district.

Due to the Supreme Court's decision to let stand the appeals court decision, charters are not permitted to operate resource centers or other sites outside their authorizing district's boundaries except in very narrow exceptions prescribed in the charter school law.

An LEA with an authorized charter school(s) operating outside its boundaries but within the same county should seek legal counsel to determine the operational and practical implications of this ruling.

## **Necessary Small Schools**

EC Section 42238.03(e) was amended by AB 104 to authorize minimum state aid after full transition to LCFF. The minimum state aid guarantee calculation will continue to include the defunded 2012-13 Necessary Small School (NSS) allowances, regardless of the current year NSS

status, which may provide additional state aid to some districts until their LCFF net state aid amount surpasses the minimum state aid guarantee calculation.

EC Section 42285(4)(b)(3) establishes eligibility for NSS funding for a high school that is less than 287 students, is the only comprehensive high school in a unified district and has 50 or fewer pupils per square mile of the school district territory. It sunsets July 1, 2017. EC Section 42280 allows funding based on prior year eligibility, so schools impacted by the sunset provision can expect to receive NSS funding in 2017-18 if they met the funding requirements in 2016-17.

## Child Care and Preschool

The 2016-17 Budget Act provides \$3.7 billion for child care and preschool programs: \$1.8 billion for preschool programs, \$1.8 billion for child care programs, and \$89 million for support programs. These are the key budget changes from the 2016-17 Budget Act:

- **Reimbursement Rates:** The 2016-17 budget provides \$68 million for a 10% increase to the standard reimbursement rate starting January 1, 2017. This will be applied as a 5% increase effective July 1, 2016. The new rate for a full-day, center-based State Preschool slot is \$10,115 per year, whereas the new rate for a full-day, center-based General Child Care slot for a preschool-age child is \$10,050 per year.
- **Regional Market Rate (RMR) Increases:** The 2016-17 budget provides \$56 million to increase the RMR to the 75th percentile of the 2014 survey starting January 1, 2017. The budget package includes a two-year hold harmless provision such that providers receive the higher of the old or new rates. Trailer legislation specifies that after July 1, 2018, all rates are set at the 75th percentile of the 2014 survey.
- **License Exempt Rates:** The budget provides \$14 million to increase license-exempt rates from 65% to 70% of the family child care home rates starting January 1, 2017.
- **State Preschool Slots:** The budget provides \$34 million for the State Preschool program to annualize the cost of preschool slots added January 1, 2015. The budget also provides \$8 million for 2,959 new full-day State Preschool slots at LEAs starting April 1, 2017.
- **CalWORKs Child Care:** The budget adjusts the CalWORKs child care budget down by \$25 million compared to the 2015-16 Budget Act due to changes in caseload and underlying cost of care.
- **Additional Funding for Quality Improvement Activities:** Recent changes in federal law and additional federal funds the state is receiving require the state to spend \$9.2 million more on quality improvement activities than last year, bringing

total quality improvement spending in 2016-17 to \$78.2 million. The budget also provides \$1.4 million one-time Proposition 98 general funds for the Los Angeles Trade-Tech Community College to provide job training, mentoring, and college courses to child care workers. These funds are available for expenditure through June 30, 2019.

The governor's proposed budget for 2017-18 included financial adjustments as well as policy changes that foster administrative efficiencies and better align child care and early education programs.

Policy proposals:

- Authorize the use of electronic applications for child care subsidies, making it less burdensome for eligible families to access care and more efficient for providers to process applications.
- Allow children with exceptional needs whose families exceed income eligibility guidelines access to part-day state preschool if all other eligible children have been served. This allows part-day State Preschool providers the flexibility to fill unused slots with other students who would benefit from early intervention or education.
- Align the state's definition of homelessness with the federal McKinney-Vento Act for purposes of child care eligibility. Many providers receive both federal and state funds, and different definitions of homelessness can be confusing.
- Eliminate licensing requirements for State Preschool programs utilizing facilities that meet transitional kindergarten facility standards, specifically K-12 public school buildings.
- Allow State Preschool programs flexibility in meeting minimum adult-to-student ratios and teacher education requirements, allowing for alignment with similar transitional kindergarten requirements.
- Simplify the process by which school districts can align program minutes for State Preschool and transitional kindergarten students.

Significant financial adjustments proposed for 2017-18:

- Full-Year Implementation of 2016 Budget Act Investments — An increase of \$50.5 million non-Proposition 98 general fund and \$23.5 million Proposition 98 general fund to reflect full-year costs of new policies implemented part way through the 2016-17 fiscal year. These costs are associated with an update of the Regional Market Reimbursement Rate to the 75<sup>th</sup> percentile of the 2014 regional market rate survey (beginning January 1, 2017), and an increase of 2,959 slots for full-day State Preschool (beginning April 1, 2017).

- **Pause Child Care Funding Increases in 2017-18** — Maintain reimbursement rates for child care providers at 2016-17 levels, pausing rate increases in 2017-18. This includes maintaining the Regional Market Reimbursement Rate at the 75<sup>th</sup> percentile of the 2014 regional market rate survey, maintaining the Standard Reimbursement Rate at the full-year equivalent rate provided in 2016-17 (a 5% increase over the prior year), and forgoing 2017-18 cost-of-living adjustments for child care providers. Additionally, pause the addition of 2,959 full-day State Preschool slots planned to begin on April 1, 2018. In total, these proposals save \$121.4 million non-Proposition 98 general fund and \$105.4 million Proposition 98 general fund.
- **Stage 2** — An increase of \$35.8 million non-Proposition 98 general fund in 2017-18 to reflect increases in both the number of CalWORKs Stage 2 cases and the cost per case. Total cost for Stage 2 is \$505 million.
- **Stage 3** — An increase of \$1.6 million non-Proposition 98 general fund in 2017-18 to reflect an increase in the cost per case, despite a decline in the number of CalWORKs Stage 3 cases. Total cost for Stage 3 is \$302.5 million.
- **Federal Child Care and Development and TANF Funds** — A net increase of \$4.8 million federal Child Care and Development and \$120.1 million federal TANF funds in 2017-18. Total federal funding is \$736.6 million.

## Career Technical Education

Updated Grant Award Notifications (GAN) were distributed to LEAs in October 2016. The new award letter extends the use of year one funding to June 30, 2019. Organizations that did not receive an updated GAN should contact their assigned CDE education programs consultant.

If their final award amount has changed, LEAs are required to provide matching funds based on this new amount. It is critical to remember that the LEA's funding contribution increases over the course of the grant.

An illustration of these incremental matching fund increases is below:

CTEIG Match Requirements		
July 1, 2015 to June 30, 2019	\$400 million	1-to-1
July 1, 2017 to June 30, 2018	\$300 million	1-to-1.5
July 1, 2018 to June 30, 2019	\$200 million	1-to-2

For specific information on the requirements for the Annual Progress Report, please see the CDE/CTE website.

## Educator Effectiveness

If the district expends funds for this program, the plan shall be explained in a public meeting of the governing board before it is adopted in a subsequent public meeting prior to the end of the fiscal year in which the expenditures occurred.

On or before July 1, 2018, an LEA will submit a detailed expenditure report. The final expenditure report template can be found on CDE's website:

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

The Educator Effectiveness Final Expenditure Report online reporting application can be found at <http://www.cde.ca.gov/pd/ee/eefer.asp>

## Proposition 39

All LEA facilities, including leased facilities, are eligible. In addition to classrooms, other school building areas such as auditoriums, multipurpose rooms, gymnasiums, cafeterias, kitchens, pools, and special purpose areas (school/district office, library, media center, and computer and science labs) can be considered for energy efficiency measures and clean energy installations.

Guidelines can be accessed at the website listed below.

### *Schedule*

Program Fiscal Years	Through 2017-18
Two fiscal year combined funding award requests	September 1 (annually)
Award calculation completed by CDE	October 30 (annually)
SSPI begins allocating awards for approved multiple-year energy expenditure plans	January (annually)
LEAs' project completion reporting	Ongoing
LEAs' expenditure reports to Citizens Oversight Board and Energy Commission	October 1 (annually beginning 2015)
Final Deadline to Submit Plan for Approval	August 1, 2017
LEAs' final encumbrance date	June 30, 2018
Final date all projects must be complete	June 30, 2020
LEAs' final project reporting date	June 30, 2021

For additional information and a listing of LEA funding please visit the California Energy Commission's webpage at: <http://energy.ca.gov/efficiency/proposition39/> and the CDE's webpage at <http://www.cde.ca.gov/fg/aa/ca/prop39ccej.asp>.

## Retirement

### STRS / PERS Retirement, Budget & MYP

On December 21, the CalPERS Board took action to approve a 0.5% reduction in its investment return assumption, from 7.5% to 7.0%. CalPERS estimates that for every 0.25% reduction in its assumed rate of return on investments, a 1% increase in the school employer contribution rate would be required to maintain the funded level.

The effect of the decreased return assumption will be implemented over the next three years, with the impact on the PERS pension fund starting in 2017, and the impact to local government and school employers starting in fiscal year 2018-19. The multiyear rollout allows school districts to make the adjustment in their MYPs.

Below are the anticipated CalPERS Employer Contribution Rates reflecting the increases:

Fiscal Year	CalPERS Projected Employer Contribution Rate
2016-17	13.888%
2017-18	15.8%
2018-19	18.7%
2019-20	21.6%
2020-21	24.9%
2021-22	26.4%
2022-23	27.4%
2023-24 going forward	28.2%

On February 1 the CalSTRS Board lowered its earnings forecast from 7.5% to 7% following a similar action by the CalPERS Board mentioned above. Unlike the CalPERS action that raised employer contribution rates, the CalSTRS employer rates remain unchanged for Second Interim and are expected to remain unchanged until the 2020-21 fiscal year. Post California Public Employees' Pension Reform Act (PEPRA) certificated employees hired since 2012 will have their employee contribution increase by 0.5% for 2017-18, and another 0.5% in 2018-19 to a total of 1% over the two-year period.



Below are the CalSTRS Employer Contribution Rates:

Year	Employer
2016-17	12.58%
2017-18	14.43%
2018-19	16.28%
2019-20	18.13%
2020-21 going forward	19.10%

Although the governor acknowledged further deterioration to the condition of STRS and PERS in his Governor's Message on the proposed 2017-18 state budget, the governor proposes no additional revenue to offset the increased employer retirement contributions.

When fully enacted, the new rates will achieve what the state Legislature intended four years ago with the passage of PEPPRA, with school districts bearing 70% of the increased contributions, the state bearing 20%, and employees bearing 10%.

Districts should include the information regarding increased STRS/PERS rates when negotiating with employee associations during salary/benefit bargaining or during any bargaining that will negatively affect a district's current and out-year fund balance. Additionally, best practices provide that districts begin to develop a five-year MYP to prepare for the impact of increased STRS/PERS obligations.

CDE has provided the state's on-behalf CalSTRS contribution rate as a courtesy to LEA staff and auditors since 1999 because CalSTRS did not provide the rate at that time. Recently, it was brought to the CDE's attention that CalSTRS started publishing the on-behalf contribution rates. However, the rates published by CalSTRS were different than the rates the CDE calculated. In August, the CDE and CalSTRS staff met to discuss the issue, and both agencies agreed that CalSTRS should be the authoritative agency to calculate and publish the on-behalf contribution rate, which can be found on the CalSTRS FAQ website: <http://www.calstrs.com/general-information/gasb-67-68-frequently-asked-questions>

## Adult Education Block Grant

The final budget for 2016-17 did not appropriate any additional funding to schools. However, \$5 million was appropriated from the general fund to the Chancellor of the California Community Colleges and the Superintendent of Public Instruction to jointly select a community college district, school district, county office of education, or adult education consortium to provide statewide leadership for community college districts and LEAs participating in the Adult Education Block Grant Program. The funds allocated must be expended by the selected community college district or LEA to provide leadership activities in the 2016-17, 2017-18, and 2018-19 fiscal years.

All LEAs participating in the Adult Education Block Grant Program are required to fulfill the following criteria to receive an apportionment:

- Per EC Section 84906(a), have approved an adult education plan that addresses that fiscal year, with detailed information as specified in EC Section 84906(b).
- Per EC Section 84913, use these funds on only the seven following areas:
  1. Elementary and secondary basic skills, including classes required for a high school diploma or high school equivalency certificate;
  2. Programs for immigrants eligible for educational services in citizenship, English as a second language, and workforce preparation;
  3. Programs for adults, including older adults, for entry or re-entry into the workforce;
  4. Programs for adults, including older adults, to develop knowledge and skills to assist elementary and secondary school children to succeed academically;
  5. Programs for adults with disabilities;
  6. Short term career technical educational programs with high employment potential;
  7. Programs offering pre-apprenticeship training, in coordination with apprenticeship program(s), as specified.

An LEA will also be required to adhere to specified requirements to maintain its consortium membership.

The governor's 2017-18 proposed budget makes no new increases for the Adult Education Block Grant funding.

## **Audit Requirements**

The K-12 Audit Guide Committee convened by the State Controller's Office develops proposed audit procedures to implement legislative requirements. The Education Audit Appeals Panel (EAAP) ultimately must approve the committee's recommendations.

At its June 2016 meeting, the EAAP adopted the permanent regulations for the 2016-17 Audit Guide, which is available at [www.eaap.ca.gov](http://www.eaap.ca.gov). These changes will be effective July 1, 2016 for the annual 2016-17 fiscal year audit.

The changes to the 2016-17 Audit Guide are as follows:

- Section R, Educator Effectiveness, is amended to add specific years, 2015-16 and 2016-17, to the directive that auditors confirm whether the LEA developed a plan for Educator Effectiveness expenditures.
- Section W, Unduplicated Local Control Funding Formula Pupil Counts, is amended to authorize auditors to select another student for a representative sample to replace selected students who have transferred to another LEA, in lieu of obtaining the needed information from the new LEA.
- Section Z, Immunizations, is amended to refer to current medical exemptions and personal beliefs exemptions filed before January 1, 2016, from measles testing; and to delete the personal beliefs exemption as to the T-dap vaccination, in accordance with SB 277.

On November 18, 2016, the State Controller's Office submitted proposed changes to the EAAP.

Proposed changes for 2016-17 are as follows:

- Section S. California Clean Energy Jobs Act – Technical amendment – Reference the Multiyear Schedule and website, final project completion report, and reference California Clean Energy Program Implementation Guidelines applicable to the audit year.
- Section BB. Mode of Instruction – Technical amendment – Clarify if ADA reported to CDE as classroom-based instruction was generated in full compliance with nonclassroom-based, then LEA should report ADA appropriately and exclude ADA from classroom-based.
- Mental Health Expenditures – New addition – Procedure to verify funds expended were used to provide mental health related services in the 2016-17 fiscal year. These audit procedures shall be included in future fiscal years if the Controller recommends the addition of these procedures pursuant to subdivision (a) of Section 14502.1.

Proposed changes for 2017-18 are as follows:

- Section C. Kindergarten Continuance – Technical amendment – Clarify procedure to obtain a list of pupils who turned 6 years old by September 1 and were enrolled in kindergarten for the year audited for testing of kindergarten continuance forms.
- Section R. Educator Effectiveness – Amendment – Amend procedure 1 to include “2017-18” in determining if the LEA developed and adopted a plan. Add procedure to verify LEA submitted the detailed expenditure report to CDE.
- Section S. California Clean Energy Jobs Act – Amendment – Add procedure #7 where if an approved energy expenditure plan project is not yet completed, verify if the LEA submitted an annual progress report.

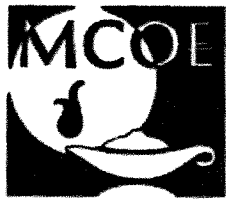
- Section Y. Independent Study – Course Based – Amendment – Require an LEA to be audited for two consecutive years when operating an independent study course based program. Thereafter, the program will be audited if the number of units of ADA reported is material as shown in the materiality table.
- Section Z. Immunization – Section deleted – If there are significant findings in 2015-16 and/or 2016-17, CDE may propose that the procedures be included in the audit guide for 2018-19.
- Schedule of Charter Schools – Amendment – identify the charter school number for each charter school listed.

On January 19, 2017, the Office of Administrative Law approved the emergency regulations for the 2016-17 supplemental audit guide. see <http://caap.ca.gov/>.

## Summary

As stated in the Introduction, this edition of the Common Message is intended to provide information and guidance to assist LEAs in developing 2016-17 Second Interim reports and their MYPs. In the foreseeable future, funding growth is expected to be limited as LCFF target funding is approached and projections indicate a leveling of state revenue; employer contributions to retirement benefits are scheduled to rise annually through 2024; and requirements to continually improve academic performance remain. More than ever, attention must be paid to out-year projections and the impact of current decisions within the control of local decision makers, as well as factors outside the control of the LEA.

As always, we appreciate all you do to help create and sustain stable budgets that support the education of Marin students. Thank you for your continued efforts.



# MARIN COUNTY

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## OFFICE OF EDUCATION

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January 13, 2017

Mr. Joshua Barrow, President  
Sausalito Marin City School District  
25 Burgess Court  
Marin City, CA 94965

Dear Mr. Barrow:

Our office has completed its review of the Sausalito Marin City School District's First Interim budget report for 2016-17 in compliance with the provisions of Education Code 42131(a)(2). The Code requires the County Superintendent to approve or disapprove Interim Report certifications after:

Examining the report to determine whether it complies with the standards and criteria established pursuant to Education Code 33127.

Determining whether the First Interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

**The Board's POSITIVE certification of the First Interim budget report has been amended to a QUALIFIED certification based on the following concerns:**

- The District is exhibiting an increasing number of the conditions most commonly encountered by school agencies needing intervention, including:
  - Turnover in key administrative positions
  - Substantial long-term debt commitments
  - Shortage of qualified staff
  - Increasing number of audit exceptions
- The First Interim Budget report reflected deficit spending equal to 55% of total reserves over the current and two subsequent years.
- The Board's recent approval of collective bargaining increases which were not included in the First Interim budget.
- The District's recently published audited financial statements include findings of material weakness in the District's system of internal controls over financial accounting and reporting.

- Absent any changes the District will be unable to meet the minimum reserve for uncertainty in the 2019-20 fiscal year

A qualified certification indicates the District may be unable to meet its financial obligations for the current or two subsequent fiscal years. A qualified certification grants certain authorities to the county office of education, pursuant to Education Code 42127.6 including a requirement that any non-voter approved debt be approved by the County Superintendent prior to issuance and that disclosure of any proposed salary schedule increases be provided to the County Superintendent for review and comment at least 10 days prior to Board action to approve.

The District will need to develop a deficit reduction and recovery plan addressing the conditions that created the Qualified certification. In order to return to a positive certification, a preliminary plan will need to accompany the District's Second Interim Budget report. Our office is committed to working closely with the District as you work to return the District to a positive certification.

The District has the right to submit an appeal of the County Superintendent's decision to change the District's certification. Education Code 42131(a)(2) provides that no later than five days after receipt of notice of a change to qualified, the governing board of the school district may submit an appeal to the State Superintendent of Public Instruction. The Superintendent of Public Instruction shall determine the certification to be assigned to the district no later than 10 days after receiving the appeal and shall notify the school board and the county superintendent of schools.

#### **STATE AND NATIONAL ECONOMIC INFLUENCES for SAUSALITO MARIN CITY SCHOOL DISTRICT**

Through our fiscal oversight role we carefully monitor the economy, its impact on State and Federal revenues, and how these might affect Marin County school districts and students. This past year marked the third year of the Local Control Funding Formula's (LCFF) accountability element through the Local Control Accountability Plan Annual Update (LCAP), and its accompanying impact on local budgeting and planning. Also on the watch list are pending implementation costs associated with the Affordable Health Care Act, rising pension costs, as well as fiscal information unique to each district. This letter highlights the areas under watch for Sausalito Marin City School District.

#### **2017-18 GOVERNOR'S BUDGET PROPOSAL**

On January 10, the Governor released his 2017-18 Budget Proposal. Proposition 98 funding for schools is proposed at \$73.5 billion, an increase of \$2.1 billion from the 2016-17 year. However, the Governor points out the revenue growth trend has declined from previous estimates. Specifically, the Governor's budget summary states that overall, revenue forecasts for the three-year period 2015-16 through 2017-18 are now \$5.8 billion lower than projected last June. Consequently, the 2016-17 budget, absent corrective action, would face a deficit of almost \$2 billion. Accordingly, Governor Brown proposes a number of one-time spending adjustments, delays, and suspensions to General Fund spending commitments in order to "rebalance the budget", including a \$1.8 billion downward adjustment of K-14 (Proposition 98) spending levels over a three-year period. To that end, the Governor proposes a one-time deferral from June, 2017 to July, 2017 of \$859 million in LCFF funding and \$310 million of 2016-17 one-time revenues. Nevertheless, included in the budget is a fifth-year investment of more than \$744 million in the Local Control Funding Formula, including a 1.48% cost of living adjustment.

The budget also includes a proposal for \$287 million in one-time Proposition 98 funding for all school districts equal to slightly less than \$50 per pupil, with these funds intended to offset any mandate reimbursement claims. These funds are to be used at local discretion to support critical investments such as content standards



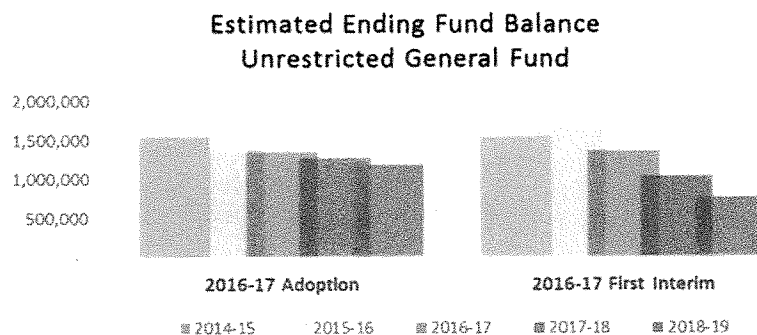
implementation, technology, professional development, induction programs for beginning teachers, and deferred maintenance.

While voters approved an extension of temporary Proposition 30 taxes in November 2016, the new funding generated by Proposition 55 will extend the state's reliance on a volatile source of revenue: capital gains and stock market swings that have amplified the impact of recessions and recoveries.

Finally, in spite of increased state revenues, school districts will continue to be challenged to keep up with the rising costs of pension obligations associated with CalSTRS and CalPERS increases set over the next five years. While districts had factored in STRS and PERS increases when preparing multi-year projections, the CalPERS board recently took action to reduce the discount rate (the average interest earnings) and phase in an additional increase to the employer and employee contribution rates over the next three years. This ongoing and increasing liability calls for budgetary prudence in spite of increased revenues.

#### **CHANGE IN BUDGETARY POSITION for SAUSALITO MARIN CITY SCHOOL DISTRICT**

The District's First Interim budget and multi-year projection reflects a decline in budgetary position when compared to the Adopted budget. The following chart displays the District's estimated ending fund balance in the unrestricted general fund for the last two years and the District's projection for the current and two subsequent years:



The last several years have seen substantial one-time revenues that have helped immensely in meeting the many competing demands; however, if expended on ongoing commitments, the District's budget has to absorb future costs. The final budget for 2016-17 includes just \$214 per ADA in one-time revenues and the 2017-18 Governor's budget proposal includes less than \$50 per ADA in one-time revenues.

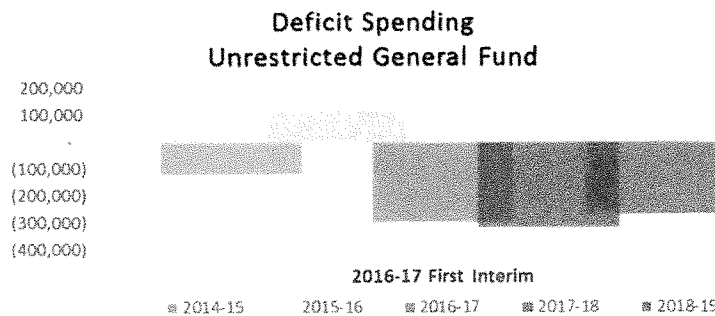
The District's financial position is under increasing pressure from retirement system increases, obligations under the LCFF supplemental and concentration grant as well as natural inflation. The retirement system cost increases alone are projected to consume almost 90% of the current year budgeted increase in local property taxes.

The District's independent auditor found the District did not comply with the Administrator/Teacher ratio requirement in the 2015-16 year which results in a financial penalty of approximately \$38,000. The District has indicated in their corrective action plan that they will remain out of compliance for the 2016-17 year. We recommend the District recognize the liability for 2015-16 as well as 2016-17 and review staffing to ensure compliance in the 2017-18 school year.



## OPERATING DEFICITS

The District is projecting operating deficits in the unrestricted general fund in the current and both subsequent years of the First Interim budget and multi-year projection as displayed in the chart below.



The cumulative impact of this projected deficit spending is a \$0.9 million (55%) decline in fund balance over the current plus two subsequent years, leaving the District with reserves of \$0.7 million or 13% of total expenditures at June 30, 2019. We note that the District settled negotiations with staff after First Interim was approved. Deficit spending will, therefore, increase by \$0.4 million over the current and two subsequent years, reducing the District's reserves to \$0.37 million or 6% of total expenditures at June 30, 2019.

**As noted above, the District will need to submit a deficit reduction and recovery plan with the Second Interim Budget Report.**

While some deficit spending may be a result of one-time costs from prior year funding sources, ongoing structural deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

## LOCAL CONTROL FUNDING FORMULA (LCFF) for SAUSALITO MARIN CITY SCHOOL DISTRICT

Although the 2016-17 state budget includes a significant increase in Proposition 98 funding for schools, the increase is largely directed towards fully implementing the LCFF. Notwithstanding the restoration to education funding, the new funding formula has markedly different results for the individual districts in Marin County.

For basic aid districts, including Sausalito Marin City School District, the LCFF does not generate any additional revenue beyond the previously restricted categorical funding received in 2012-13. Nonetheless, the District has an obligation under the new funding formula to direct the supplemental and concentration grant included in the District's LCFF entitlement towards increasing or improving services to pupils of higher need. The District's 2016-17 LCFF supplemental and concentration grant entitlement as reported in the District's approved LCAP is \$0.3 million. **While the District must develop a plan to reduce deficit spending, protecting supplemental and concentration grant expenditures will be necessary to sustain programs that are critical to the success of all students.**

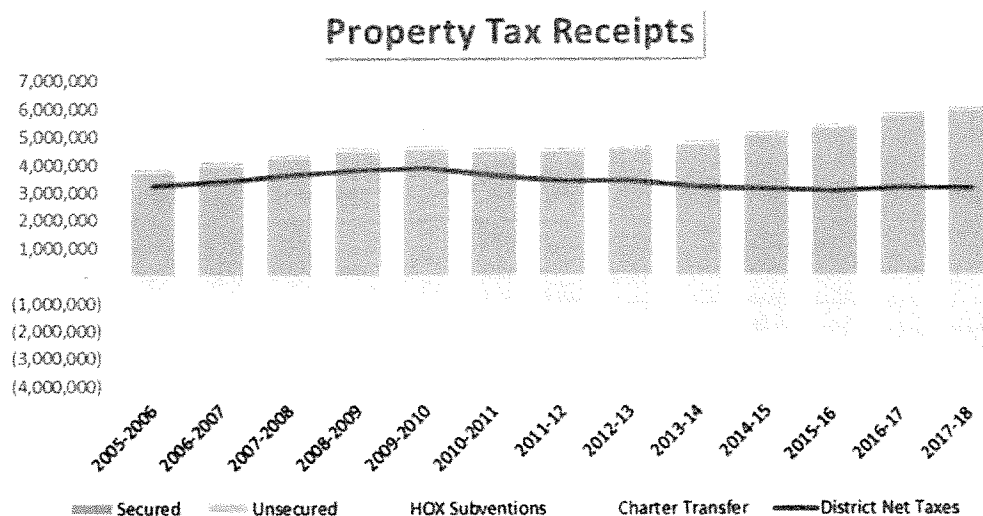
## LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP) for SAUSALITO MARIN CITY SCHOOL DISTRICT

Under the LCFF, each district is required to adopt an LCAP, aligned with the state's priorities, that identifies locally developed goals, actions and expenditures to attain outcomes for all students. The LCAP is the district's blueprint for college and career success for all students. The State Board of Education has adopted an updated template for

preparation of the LCAP for the cycle beginning in 2017-18 and has begun to adopt the evaluation rubrics that help assess the District's success in improving pupil outcomes. The Marin County Office of Education will be providing professional development again this year as part of our commitment to working with districts in support of their locally defined goals to make the LCAP process more meaningful while ensuring compliance with state statutes.

### PROPERTY TAX TRENDS

Property taxes provide 88% of the District's total unrestricted revenue sources. The following chart shows actual growth rates through 2015-16 and the County of Marin projections for 2016-17 and 2017-18. The chart also shows the deduction to the District's property taxes for the transfer to the Willow Creek Academy Charter School. While total tax receipts have grown from \$3.9 million in 2005-06 to an estimated \$5.9 million in 2016-17, the District's net taxes after the charter transfer (displayed as a solid line) have declined to \$3 million in the current year from a high of \$3.9 million in 2009-10.



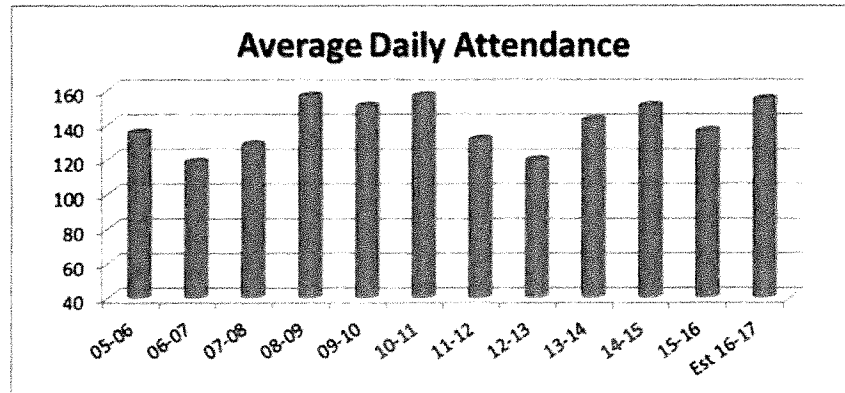
### COMMUNITY FUNDED DISTRICTS – BASIC AID

Community funded districts are commonly called "basic aid", which refers to the basic aid entitlement for all students of \$120 per Average Daily Attendance (ADA) as set forth in the California Constitution and defined in Education Code Section 41975. Ultimately, basic aid districts receive the benefit of excess taxes, which exceed their LCFF entitlement.

An additional constitutional guarantee began with the passage of Proposition 30. Drafted as a means of guaranteeing benefit to all schools, Proposition 30's Education Protection Act (EPA), which expires in 2018, provides that no school district shall receive less than \$200 per Average Daily Attendance. Proposition 55 approved by the voters in November 2016 extends this temporary tax and associated funding to school districts through 2030.

## STUDENT ATTENDANCE

The District's average daily attendance (ADA) shows a cycle of increase and decline.



## FEDERAL BUDGET

President Obama signed a continuing resolution in December 2016 funding government operations through April 2017 at the current budget cap. This means 2017-18 federal funding for schools will remain essentially flat unless changed by the new administration.

The federal government recently released regulations to implement the provisions of the newly enacted 'Every Student Succeeds Act' (ESSA). ESSA reauthorizes the Elementary and Secondary Education Act (ESEA) and replaces the No Child Left Behind (NCLB) Act. The regulations impose new accounting requirements that will require changes to the current statewide system. Most provisions of the new law will not become effective until 2017-18 or later.

Overall, the new law provides states authority on standards, assessments, and interventions while limiting the authority of the federal government. States must develop and implement a single, statewide accountability system that measures academic achievement. The State Board of Education (SBE) continues to work on aligning the state's accountability and assessment system, including the Local Control and Accountability Plans, with the ESSA.

## SALARY SETTLEMENTS

School districts are in the "people business." We note the District settled negotiations with all bargaining units for 2016-17 in January 2017. We thank the District for the timely submission of the Public Disclosure of Collective Bargaining Agreement and multi-year projection. The District's Second Interim budget will need to reflect the settlement.

We note the salary settlement exacerbates the District's deficit spending to an unsustainable level, reducing reserves to just \$0.37 million or 6% of total general fund expenditures at June 30, 2019. As noted above, the District will need to develop and submit a plan to reduce deficit spending with the Second Interim report.

## CASH FLOW

The District's historical cash flow statements indicate the District has sufficient cash throughout the year to meet operating expenditures without external cash borrowing. We note the District has taken the precautionary

measure of requesting a TAN for the 2016-17 fiscal year, which has been approved by the Board of Supervisors. The District is well advised to maintain reserve levels at far higher levels than the state required minimums to ensure sufficient cash for operating purposes.

#### **LONG TERM DEBT**

The District issued \$3.7 million in Certificates of Participation debt in February 2012 to provide funds to finance the Martin Luther King Jr. Academy classroom construction project. The debt matures in 2045 and requires annual debt service payments of approximately \$200,000. The debt service payments are an obligation of the general fund.

#### **BOND FINANCING**

The District previously issued \$15.8 million in general obligation bonds under the authority of Measure I approved by the voters in November 2004. In February 2015, the District refinanced all outstanding general obligation bond debt with a \$16.5 million issuance. The debt service schedule indicates all outstanding debt will be retired by June 30, 2043.

School district bond financing has come under increasing scrutiny in the past few years and is subject to new regulations relative to disclosure, issuance structure and debt-service ratios. Effective January 1, 2017 the sale of any municipal debt must be reported to the California Debt and Investment Advisory Commission (CDIAC) thirty days prior to the sale. The passage of Senate Bill 1029 in 2016 also requires all districts issuing debt to have adopted a debt policy. We are encouraging all Marin County school districts to become familiar with the resources available through CDIAC and the best practices guides related to financing published by the Government Finance Officers Association (GFOA) to assist in the management of risks associated with bond financing.

#### **RETIREE BENEFITS**

The District provides health benefits to retired employees (OPEB) that have met certain eligibility requirements funding these benefits with the annual budget appropriation paying as the expenditures come due. The District's projected OPEB liability is \$107,000. This measurement is based on the District's actuarial study dated July 2013.

#### **RESERVES**

The District maintains the state-required minimum reserve for economic uncertainty of 5% in the current and two subsequent years. In addition, we note the Board has taken action to increase the reserve for economic uncertainty by 5% for a total reserve of 10% which is maintained across all three years of the First Interim multi-year projection. As noted above, with the inclusion of the recent salary settlement, the District's reserve will fall to 6% in the 2018-19 fiscal year.

All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs; cash flow deferrals; and general economic uncertainties. Higher than minimum reserves allows the District to better ensure a consistent and stable program offering for students.

## **CONCLUSION**

We thank Amy Prescott for her timely submission of the First Interim budget using the statutorily required forms. If you have any questions, please do not hesitate to contact me at 415-491-6607.

We appreciate your dedication and service to the children of Marin County. We also appreciate the District's willingness to work with our office and the California Collaborative for Educational Excellence as it works to change things for the betterment of students.

Sincerely,

MARY JANE BURKE  
Marin County Superintendent of Schools



JAMES R. CERRETA  
Assistant Superintendent

cc: Will McCoy, Superintendent  
Amy Prescott, Interim Chief Business Official

Sausalito Marin City School District

Agenda Item: 13.03

Date: March 14, 2017

- |   |   |
|---|---|
| <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                         |   |
| <input type="checkbox"/> Public Hearings                            |   |

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

**Item:** Approval of Independent Auditor Selection for Fiscal Years 2017-2019

**Background:** In February 2017, the firm of Stephen Roatch Accountancy terminated its agreement for audit services with the District. The firm of Christy White Associates (CWA) has submitted a proposal to provide independent audit services for fiscal years 2017-2019. CWA is incorporated in California, with offices in San Diego, the Bay Area and Los Angeles. It is licensed with the State Board of Accountancy and is a certified woman-majority owned firm and a small business enterprise. Christy White, CPA will lead the proposed auditing services that include an audit of the annual financial statements of the District, a Single Audit under OMB Circular A-133 and Compliance with State Audit Requirements for the fiscal years ending June 30, 2016-June 30, 2018.

**Fiscal Impact:** \$27,010 in 2016-2017, \$27,815 in 2017-2018 and \$28,644 in 2018-19

**Recommendation:** Approve



PROPOSAL FOR INDEPENDENT AUDITING  
**SAUSALITO MARIN CITY SCHOOL DISTRICT**

MARIN CITY, CALIFORNIA

FOR THE FISCAL YEARS ENDING 2017-2019  
WITH THREE (3) OPTIONAL RENEWAL PERIODS

*Submitted on February 22, 2017 by:*

Christy White, President

**Corporate Office**

348 Olive Street  
San Diego, California 92103  
E-Mail: [mash@christywhite.com](mailto:mash@christywhite.com)  
[www.christywhite.com](http://www.christywhite.com)  
Telephone: 619-270-8222  
Fax: 619-260-9085

**San Diego**

**Los Angeles**

**San Francisco  
Bay Area**



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## ATTACHMENTS

- 1) QUALITY CONTROL REPORT OPINION
- 2) INSURANCE CERTIFICATES

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## LETTER OF TRANSMITTAL

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February 22, 2017

Marin County Office of Education &  
Sausalito Marin City School District  
Attention: Jim Cerreta  
25 Burgess Court  
Marin City, CA 94965

Christy White, CPA

Michael Ash, CPA

Heather Rubio

Dear Jim Cerreta:

In response to your Request for Proposal, Christy White Associates (CWA) is pleased to provide you with a proposal for auditing services to Sausalito Marin County Schools that includes annually the **District's financial and compliance audit** for the fiscal years ending June 30, 2017, June 30, 2018 and June 30, 2019 (with three annual optional renewals). In this proposal, we believe that you will find that our firm is not only highly qualified to perform the audits for the District but is prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.

CWA audits over 80 school districts annually plus over 30 charter schools, 10 JPAs, over 30 Proposition 39 bond audits and 4 community college districts. CWA has an office located in San Francisco/Bay Area and has many clients in northern and central California.

Our audit clients include for example:

**Sample of CWA's LEA Clients**

Marin County Office of Education  
Shoreline Unified School District  
Contra Costa County Office of Education  
Inglewood Unified School District  
Glenn County Office of Education  
West Contra Costa Unified School District  
Lafayette School District  
Dixie School District

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

Corporate Office:  
348 Olive Street  
San Diego, CA 92103

toll-free: 877.220.7229  
tel: 619.270.8222  
fax: 619.260.9085  
www.christywhite.com

Licensed by the California  
State Board of Accountancy

Audit Partners Christy White, CPA and Heather Rubio have combined over 40 years of LEA experience from past audit, consulting and district accounting positions. Assisting Christy and Heather will be Director Sarah Fiehler, and experienced school audit staff accountants.

In addition, CWA offers to provide SMCSO with an annual training program, to be held at MCOE, that include update to the K-12 audit guide, new federal audit regulations and new GASB implementation issues at **no additional cost**.

I have a great deal of interest and commitment to providing excellent auditing services to SMCSO. You can expect that Heather, Sarah and I will be personally be involved in your audit. You will find that the level of active partner and manager time afforded by CWA is unmatched by other audit firms.

CWA is committed to meeting all requirements and timelines for the successful completion of the engagement. Upon concluding the contract terms, CWA will hold a pre-audit meeting and set forth specific work plans and due dates for each major audit area. Regular progress meetings will be held and any issues will be resolved timely and before the release of the final reports.

CWA's proposal and other appropriate items are valid, firm and irrevocable through 90 (ninety) days. I accept the terms and conditions of your request for proposal. After reading through our proposal, if you have any questions, please feel free to contact me at (619) 270-8222. I would be happy to meet with you, the Audit and Finance Committee and/or the Governing Board.

Sincerely,



Christy White, CPA  
President

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## EXECUTIVE SUMMARY

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## EXECUTIVE SUMMARY

Christy White Associates (CWA) is a California CPA firm with offices located in San Diego, San Francisco Bay Area and Los Angeles in California. CWA is a regional firm, incorporated in California, licensed with the State Board of Accountancy as a professional accountancy firm and is a certified woman-majority owned firm and a small business enterprise.

Christy White, CPA will lead the proposed auditing services that include an audit of the annual financial statements of SMCS D, a Single Audit under OMB Circular A-133, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2016 – June 30, 2018 as well as two Districts and one JPA audits to begin with the fiscal year ending June 30, 2017.

When considering whether to hire our firm, you will find that CWA can be differentiated from our competitors in several areas, such as:

- **LOCAL, EXPERIENCED AND INVOLVED PARTNERS:** Christy White, CPA, has 30 years of school district audit and consulting experience garnered from 23 years in public accounting and 7 years with School Services of California, Inc. Heather Daud over 10 years of experience auditing governmental agencies, nonprofits and construction related companies. You can expect that Ms. White and Mrs. Rubio will be accessible to SMCS D when the audit is underway and lend their expertise freely on accounting and internal control issues.
- **ACCOUNTING ADVICE AND AUDIT SERVICES WITHOUT ADDITIONAL CHARGES:** The proposed fee is fixed for the scope described and will not be increased. CWA is happy to provide accounting advice and encourages clients to call with questions.
- **TIMELY AUDITS:** CWA is committed to meeting all audit deadlines. All of our LEA audits have been performed according to agreed upon audit schedules with the final reports to the State of California filed on time.
- **COMMITMENT TO QUALITY:** CWA has received an “unqualified” audit opinion by our peer reviewers regarding our firm’s Quality Control Standards. All audits submitted to the state have been approved. Current client references are available upon request.
- **SMOOTH AUDITOR TRANSITION:** CWA specializes in LEA audits and its partners also manage the engagement so the transition to a new audit firm will be smooth. CWA guarantees that: (1) trained and supervised staff will be on site; (2) clients will be given a detailed audit plan at an entrance conference held each spring; (3) CWA will be considerate of your staff and their workload; and, (4) all audit findings will be discussed before the report is finalized.

## EXECUTIVE SUMMARY (CONTINUED)

- **FINDING SOLUTIONS:** CWA is not content to simply identify problem areas that may exist in your organization, but seeks ways to help provide solutions.
- **SOLID FOUNDATION:** The management and staff of Christy White Associates (CWA) all have a solid foundation in governmental finance including years of experience in governmental agency audits, hands-on business management, and consulting assignments with governmental agencies across California. We have over 30 Proposition 39 bond audit clients and have audited some of the largest programs in the State including San Diego Unified School District's multi-billion dollar Measure "S".
- **GOOD STANDING:** CWA is a properly licensed certified public accountant in good standing with American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. In addition, CWA is not facing bankruptcy, pending litigation, planned office closures, or impending merger that may affect the proposers' ability to perform contractually. The firm is not debarred, suspended, or otherwise, declared ineligible to contract by any federal, state or local public agency.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references and audit approach. We hope that you select our audit firm. CWA is committed to providing you with excellent service.

***Mission:*** Christy White Associates' promise to our clients is a worthwhile business relationship with responsive, trustworthy advisors and timely delivery of quality assurance, accounting, and consulting services.

***Values:*** To carry out our Mission of providing high quality customer care with professional integrity, Christy White Associates follows these guiding principles:

- *Provide clients with timely response and cost-conscious service*
- *Preserve integrity via highly skilled, well-trained staff and a commitment to the ethical practices and standards of our profession*
- *Deliver unparalleled quality by focusing on the client need*



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## PROPOSED STAFFING AND PROJECT ORGANIZATION

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## PROPOSED STAFFING AND PROJECT ORGANIZATION

### ASSIGNED STAFF

The firm partners and staff of Christy White Associates bring an extensive background of audit and consulting experience to CWA clients. We have audited local educational agencies throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models and cash flow management. We are familiar with the various organizational structures of local educational agencies, from small and large K-12 districts, community school districts and county offices of education. We are also highly experienced in auditing computerized systems and other uses of technology.

Christy White, CPA and Heather Rubio will be the partners assigned to SMCSO. The following table lists the names of firm supervising personnel assigned to the audit:

Name	Classification	Audit Role
Christy White, CPA	Partner	Lead Partner
Michael Ash, CPA	Partner	Concurring Audit Partner
Heather Rubio	Principal	Supervising Partner
Sarah Fiehler	Director	Managing Auditor
Matt Castanon	Staff Accountant	Experienced Staff

## PROPOSED STAFFING AND PROJECT ORGANIZATION (CONTINUED)

### ABBREVIATED RESUMES OF KEY STAFF:



**President, Christy White, CPA** has served hundreds of local educational agencies, over the past 30 years, twenty-two years in public accounting auditing over 250 educational agencies and seven years with School Services of California, Inc., a leading public education financial consulting and policy group. She has provided audit and financial consulting services in areas of organizational analysis, budgeting, negotiations and multi-year planning, in addition to developing and conducting six workshop series throughout the State. Ms. White is known as a leading expert in attendance accounting, school district organization, and fiscal analysis. As the founding partner of CWA, Christy provides her clients with creative and practical solutions to problems.



**Audit Partner, Michael Ash, CPA** has over 15 years of experience auditing governmental agencies, nonprofits and publicly traded companies. This experience was garnered from five years as an auditor with Arthur Anderson, several years auditing with local firms, including now CWA, and several years as an internal auditor to an international real estate property management company. In addition to his extensive knowledge of audit, business and financial issues; Michael is the Quality Control Partner in our firm.



**Principal, Heather Daud Rubio**, is a key team member on CWA school district, office of education, Proposition 39 bonds and JPA's. As a Principal, Heather's responsibilities include leading, planning, performing, and supervising audit fieldwork. She has experience with our largest clients, including San Diego Unified School District, San Joaquin County Office of Education, Garden Grove Unified School District, and Contra Costa County Office of Education. Prior to joining CWA Heather worked as a project accountant in the construction industry. Heather holds a Bachelor of Arts degree in Economics with an emphasis in Accounting from the University California, Santa Barbara.

## PROPOSED STAFFING AND PROJECT ORGANIZATION (CONTINUED)

### ABBREVIATED RESUMES OF KEY STAFF (CONTINUED) :



**Director, Sarah Fiehler** has a bachelor's degree in Business Administration and a minor in Dance from California State University San Marcos. She has over 5 years of professional experience specializing in school district and Not-for-Profit Auditing and is currently a Supervisor for Christy White Associates. She has taken a leading role in the Federal Clearinghouse submissions to the Federal Government for clients who receive an A-133 Audit. In addition, Sarah recently moved to the San Francisco Bay Area to open the Bay Area Office for Christy White Associates. A selection of school district audits she has been assigned to include: Alameda Unified School District, Pleasanton Unified High School District, Glenn County Office of Education, Santa Monica-Malibu Unified School District, Napa Valley Community College and Pittsburg Unified School District.

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**CHRISTY WHITE, CPA**

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***Lead Audit Partner***

**Audit and Review Services**

Ms. White has twenty-three years of audit experience (in addition to 7 years consulting with LEAs) starting in 1986 with Coopers & Lybrand, an international CPA firm, progressing to Audit Manager at Matson & Isom, a regional Northern California firm and now as CWA's audit partner in San Diego. Ms. White has worked on over 250 school agency audits plus many governmental audits of cities, special districts, and the Public Employment Retirement Service (PERS). The types of audits include:

- Financial statement audits
- Compliance and A-133 audits
- Special audits, including attendance
- Internal control and data processing reviews
- Fraud audits

**Management Consulting Services**

Leading the consulting department at School Services of California, Inc. for seven years, Ms. White worked with K-12 agencies in areas of:

- Budget development and planning
- Enrollment projections
- Efficiency/ organizational studies
- Interim business support services
- Unification feasibility studies
- Multi-Year financial projections
- Fiscal support for negotiations
- Salary, benefit and FTE surveys
- Auditing and control analyses
- AB 1200 fiscal reviews

**Workshops and Conferences**

Ms. White authored and conducted 6 workshops statewide for School Services of California:

- Attendance accounting
- School district organization
- Fiscal training for site administrators
- State audits
- Budget development
- Categorical program management

Currently, Ms. White presents annually *Governmental Accounting* for CASBO, *ASB Accounting* for the Clovis County Office of Education and *Boot Camp Training (School District Conference)* for the California Society of CPAs. Ms. White was the recipient of the *2006 Award for Outstanding Conference Volunteer* presented by the California Society of CPAs Educational Foundation.

The State's Fiscal Crisis and Management Assistance Team (FCMAT) sponsored many of these workshops. Ms. White also provides in-service training to her LEA clients as an additional service.

**Continuing Education and Professional Associations**

In addition to providing continuing education to other CPAs in the area of governmental audit and accounting, Ms. White annually attends (as a member) school finance conferences, programs conducted by the California Society of CPAs and conferences of the California Association of School Business Officials (CASBO). CWA also conducts several days of school district audit in-service to our staff.

**Education**

Ms. White is a graduate of California State University, Chico. She earned her Bachelor's Degree in Business Administration with a concentration in Accounting in 1985 and became a CPA in 1988.

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**MICHAEL ASH, CPA**

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***Partner***

**Audit and Review Services**

Mr. Ash has sixteen years of audit experience starting in 1998 with Arthur Andersen, an international CPA firm. Mr. Ash also worked for Meyners + Company, a local Albuquerque, New Mexico firm, progressed to Internal Audit Manager at Hines Interests Limited Partnership, an international real estate company, and is now an audit partner at CWA in San Diego. Mr. Ash has been engaged on several types of audits including:

- Financial statement audits
- Compliance and A-133 audits
- Internal control reviews
- Fraud audits

Mr. Ash has worked on clients in a variety of industries, including school districts, non-profit organizations, financial institutions, healthcare, manufacturing, and real estate.

**Continuing Education and Associations**

Mr. Ash regularly attends governmental and not-for-profit accounting and auditing conferences, including speaking at the CalCPA School Districts' Conference. He is also a leader of CWA's in-house training sessions for audit staff members.

**Education**

Mr. Ash is a graduate of the University of New Mexico. He earned his Bachelor's Degree in Business Administration with a concentration in Accounting in 1998 and became a CPA in 2004.

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## HEATHER DAUD RUBIO

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### *Principal*

#### **Audit and Review Services**

Ms. Daud has over ten years of audit experience (in addition to consulting with LEAs) starting in 2006 with Nigro Nigro & White, PC CPA firm, and now is a Principal at Christy White and Associates in San Diego. Ms. Daud has worked on over 100 school agency audits. This experience has allowed her to achieve a well-rounded view of local education agencies in the areas of accounts payable, accounts receivable, payroll, attendance, categorical programs, fixed asset accounting, revenue limit and others. She is knowledgeable in California Education Code, California School Accounting Manual, OMB Circulars for Federal Compliance, and Generally Accepted Accounting Principles and auditing standards. The types of audits include:

- Financial statement audits
- Proposition 39 Financial and Performance Audit
- Compliance and A-133 audits
- Special audits, including attendance
- Internal control reviews
- Internal Audits and Consulting

#### **Continuing Education and Professional Associations**

In addition to providing continuing education to other CPAs in the area of governmental audit and accounting, Ms. Daud participates and attends school finance conferences, programs conducted by the California Society of CPAs and conferences of the California Association of School Business Officials (CASBO). She also serves as Treasurer for the San Diego-Imperial County Section of CASBO.

#### **Education**

Ms. Daud is a graduate of University California, Santa Barbara. She earned her Bachelor's Degree in Economics with an emphasis in Accountancy in 2002.



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**SARAH FIEHLER**

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***Director***

**Audit and Review Services**

Ms. Fiehler has over five years of audit experience starting as a staff accountant in the fall of 2009 with Nigro Nigro & White, PC CPA firm, then a senior accountant for Christy White Associates (CWA) in San Diego and is now a director for CWA in the San Francisco Bay Area. Her experience from working on a wide variety of school agency audits has provided her a strong understanding of local educational agencies in the areas of accounts payable, cash, categorical programs, attendance accounting, associated student body accounting, payroll, long term debt, federal and state compliance, capital assets and others. She is knowledgeable in California Education Code and California School Accounting Manual. Ms. Fiehler has been engaged on several types of audits including:

- Financial statement audits
- Compliance audits
- Special audits, including attendance
- Internal control reviews

Ms. Fiehler has worked on clients in a variety of industries, including County Offices of Education, multiple School Districts, Charter Schools and non-profit organizations.

Ms. Fiehler also has a leading role in the Federal Clearinghouse submissions to the Federal Government for all CWA clients who receive an A-133 audit. In addition to her experience on audit engagements, Ms. Fiehler relocated to the San Francisco Bay area to open the Bay Area Office for Christy White Associates

**Continuing Education and Associations**

Ms. Fiehler attends governmental and not-for-profit accounting and auditing conferences including the CASBO Annual Conference. She is a participant in CWA's in-house training sessions for audit staff members.

**Education**

Ms. Fiehler is a graduate of California State University San Marcos in May 2009. At California State University San Marcos, she earned a Bachelor of Science Degree in Business Administration as well as a minor in Dance.

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## OTHER FIRM INFORMATION

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## OTHER FIRM INFORMATION

### FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White Associates (CWA), a professional corporation, is a California CPA firm with offices located in San Diego, Los Angeles and the San Francisco Bay Area. CWA is licensed with the State Board of Accountancy as a professional accountancy firm and is a certified small business and woman-majority owned firm. Christy White, CPA will lead the proposed auditing services accompanied as well with well-trained auditors.

CWA is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White Associates is licensed with the California State Board of Accountancy. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs.

In addition, we are association members with the California Association of School Business Officials and the Government Financial Officers' Association.

### FIRM INDEPENDENCE

One of the benefits of an audit is having an "independent" assessment of your internal controls and compliance. Our quality control program ensures that we adhere to the strictest standards of auditor independence, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

## OTHER FIRM INFORMATION (CONTINUED)

### EQUAL OPPORTUNITY EMPLOYER

CWA is an equal opportunity employer. We do not discriminate based on race, ethnicity, age or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment.

### INDEMNITY

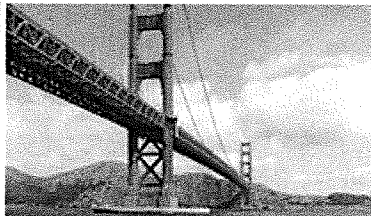
CWA has errors and omissions insurance and will indemnify and hold harmless the Charter from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation.

Christy White Associates (CWA), a professional accountancy corporation, is a California based CPA firm. Christy White, CPA, is the engagement partner and will lead the proposed auditing services for the fiscal years ending June 30, 2016 – 2018 with three optional renewal years.

### LOCATION OF OFFICES



San Diego



San Francisco Bay Area



Los Angeles

#### Corporate Office

348 Olive Street

San Diego, CA 92103

Telephone:                      Fax:

(619) 270-8222      (619) 260-9085

## OTHER FIRM INFORMATION (CONTINUED)

### SIZE AND ORGANIZATION

CWA specializes in governmental and not-for-profit industry service. We audit school districts, charter schools, educational foundations, homeowners associations, and other not-for-profit and governmental entities. We also offer consulting and other attest services, as well as tax preparation for not-for-profit entities. We are listed in the California State Controller's Office CPA Directory.

Annually, we audit over 70 school districts, plus over 25 charter schools, and a number of other local governmental and not-for-profit entities. Our audit clients range in size from very large LEAs (including Alameda Unified and West Contra Costa Unified) to mid-size and small nonprofit and governmental entities. We travel throughout California due to our specialization in auditing and consulting.

Christy White Accountancy Corporation was established in 2010 and recently changed its name to Christy White Associates (CWA). Having previously operated for 10 years as the San Diego Office of the former firm of Nigro Nigro & White, CWA has a blend of audit and consulting experience. With our abundance of knowledge from past audit experience, CWA is hard to match. CWA has over 20 auditors, including 5 CPAs, and experienced administrative support staff. We anticipate adding more auditors as our practice continues to grow. We are proud to offer our services to public agencies, not-for-profit entities, and their affiliates.

The management and staff of Christy White Associates all have a solid foundation in governmental finance including years of experience in governmental agency audits, hands-on business management, and consulting assignments with governmental agencies across California. In particular, it is the technical strength of our managers and their direct personal involvement in all aspects of the engagement that sets CWA apart from other CPA firms.

## OTHER FIRM INFORMATION (CONTINUED)

### STAFF TRAINING PROGRAMS

CWA's staff developed program includes over **80 hours** of annual in-house educational programs, all focused on our industry specializations: local governmental and not-for-profit entities, with significant emphasis on charter school-related topics, such as; attendance testing, state compliance requirements, and compliance auditing under OMB Circular A-133.

### STANDING RECORD OF QUALITY AUDITS

Christy White Associates, has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal or professional agency. We have not been subjected to an audit by the state and all of our reports have been approved through the desk review process.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CWA or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CWA have had any individual complaints or sanctions.



**CAMICO MUTUAL INSURANCE COMPANY  
DECLARATIONS  
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-06

Effective Date: 08/01/2016 at 12:01 A.M. Standard time at the address shown below  
Expiration Date: 08/01/2017 at 12:01 A.M. Standard time at the address shown below  
Retroactive Date: 08/01/2010

Item 1 - Named Insured: Christy White Associates

Item 2 - Business Address: 348 Olive St

San Diego, CA 92103

Item 3 - Limits of Liability: \$1,000,000 Per Claim  
\$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$10,000 Per Claim Deductible

Item 5 - Total Premium: \$21,452

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	07/14	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insureds Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1045-A	07/14	Cyber CPA Endorsement
PL-1049-A	07/14	Privacy and Client Network Damage Endorsement

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**CAMICO Mutual Insurance Company**

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Authorized Representative



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## REFERENCES AND EXPERTISE

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## REFERENCES AND EXPERTISE

### *San Joaquin County Office of Education*

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Name of Entity: **San Joaquin County Office of Education**  
Contact Person: Aaron Heinz  
Address: 2901 Arch-Airport Road  
Stockton, CA 95206  
Phone No.: 209-468-4828  
Email: aheinz@sjcoe.net  
Number of Years Using CWA's Services: 4

### *Tulare County Office of Education*

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Name of Entity: **Tulare County Office of Education**  
Contact Person: Patty Blaswich, Director  
Address: P.O Box 5091  
2637 Burrel Ave.  
Phone No.: 559-733-6300  
Email: pattyb@tcoe.org  
Number of Years Using CWA's Services: 2

### *Contra Costa County Office of Education*

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Name of Entity: **Contra Costa County Office of Education**  
Contact Person: Bill Clark, Assistant Superintendent of Business  
Address: 77 Santa Barbara Road  
Pleasant Hill, CA 94523  
Phone No.: 952-942-3418  
Email: bclark@cccoe.k12.ca.us  
Number of Years Using CWA's Services: 6

## CWA'S LEA AUDIT EXPERIENCE

CWA specializes in governmental auditing devoting over 90% of our practice to school district auditing and consulting, which equates to over \$3 million in annual revenues from school district audits. Firm President and founder of CWA, Christy White has over 30 years of school district audit experience garnered from public accounting practice and as a Senior Director at School Services of California for 7 years. Partners Michael Ash and Heather Rubio each have over 10 years of governmental audit experience, both as auditors and working in school districts. Our staff receives a minimum of 80 hours of continuing education annually specifically geared towards school district auditing.

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## SCO COMPLIANCE AND QUALITY CONTROL

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## SCO COMPLIANCE AND QUALITY CONTROL

### ASSIGNMENT OF LICENSED CPAs

CWA has assigned Partner Christy White, CPA, Principal Heather Rubio, and Director Sarah Fiehler to manage and serve as in-charge on the audits. All of the professional staff are either CPAs or CPA candidates, working towards their license.

### QUALITY CONTROL

As members of the AICPA Private Practices Group we participate in the peer review process. The peer review process is conducted every three years. CWA received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the state have been approved. Attached is a copy of our current quality control report opinion issued April 2014.

### STATE CONTROLLER OFFICE APPROVAL

All of CWA's audit reports have been final approved by the State Controller's Office (SCO). Should a question arise from the SCO office, CWA is quick to discuss and correct where warranted the item. Typically these inquiries include further information of compliance findings in the Schedule of Findings and Questioned Costs. CWA has never been involved in any litigation or investigation with a client or oversight agency.

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## UNDERSTANDING OF WORK TO BE PERFORMED

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## UNDERSTANDING OF WORK TO BE PERFORMED

### SCOPE OF THE AUDIT

The scope of auditing services provided includes the annual financial statements of Sausalito Marin City School District, a Single Audit under Uniform Grant Guidance and Compliance with State Audit Requirements for the June 30, 2017, June 30, 2018 and June 30, 2019. The financial audit includes all funds of the district. . **In addition, we will provide assistance with GASB 34 and GASB 68 conversion entries without extra charge.**

### PURPOSE OF THE EXAMINATION – DISTRICT AUDIT

The purpose of the examination is to render the following opinions and reports:

- Auditors' Opinion on the Comprehensive Financial Statements
- Auditors' Report on Internal Controls
- Auditors' Report on Accounting and Administrative Internal Controls within Federally Funded Programs
- Auditors' Report on State Compliance Requirements
- Auditors' Report on Federal Compliance Requirements
- Supplemental Information
- Auditors' Report on Supplemental Information
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

### MANAGEMENT LETTER

CWA also believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, comment on observed good fiscal practices and recommend items to enhance the overall effectiveness and efficiency of the organization as a whole. CWA works closely with our client's management at the beginning, during and the end of the audit to ensure all areas are appropriately addressed and findings are communicated early on. We will issue our final management letter after thoroughly discussing each *finding* with management and incorporating the district's response in the letter. The findings will be compiled in accordance with Government Auditing Standards and standards established by the State Controller's Office.



## UNDERSTANDING OF WORK TO BE PERFORMED (CONTINUED)

### AUDIT APPROACH

CWA believes the key to a good audit is efficiency. This ensures that the audit is thorough without performing unnecessary procedures. By following the professional standards prescribed by *Generally Accepted Auditing Standards (GAAS)* and *Government Auditing Standards*, we are certain that we are meeting our own professional standards for the industry.

In addition, we will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, including *Performance Audit Standards* for the bond audit
- Single Audit and the Compliance Supplements
- Other guides as required by the federal and state agencies

The partners/managers of CWA have experienced the audit from both sides of the desk. . It is this unique perspective that provides our partners with the experience to recognize important audit issues. The partner's viewpoint is also tempered with appropriate sensitivity to our clients' particular situations.

Our partners are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business, and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together. The team includes two partners, a manager and supervisor, as well as senior and junior staff. Your audit team will have a thorough understanding of your school district's individual needs.

## UNDERSTANDING OF WORK TO BE PERFORMED (CONTINUED)

### AUDIT WORK PLAN AND STAFF ASSIGNMENTS

Below is a detailed work plan that includes all of the audit activities. The proposed work plan shows the anticipated amount of work by major audit activity. CWA believes in the motto "those who fail to plan, plan to fail", therefore we will assign only trained staff to each audit area after assessing audit risk, past audit results and current activity.

Audit Work Segment	Personnel Classification	Audit Work Segment	Personnel Classification
<b>Planning</b>		<b>Substantive Testing</b>	
Planning	Partners, Manager, Supervisor	Accounts Payable	Seniors and Staff
Audit Programs	Manager	Accounts Receivable	Seniors and Staff
Supervision and Quality Control Review	Partners, Manager, Supervisor	Analytical Review Procedures	Manager and Supervisor
Contingencies/Subsequent Events & Related Parties	Manager	Cafeteria Fund	Supervisor through Staff
Risk Assessment	All team classifications	Capital Assets	Seniors
Board Minutes	Partner and Manager	Cash and Investments	Seniors and Staff
Correspondence (including Confirmations)	Senior	Categorical Revenues	Seniors
<b>Meetings</b>		Component Units	Supervisor and Manager
Entrance Conference	Partners, Manager, Supervisor	Expenses	Seniors and Staff
Other Meetings	Partners, Manager, Supervisor	Interfund Activity	Seniors and Staff
Fraud Interviews	All team classifications	Inventory	Seniors and Staff
Meetings with Board and Audit Committee	Partner and Manager	Long-Term Debt	Manager and Supervisor
<b>Internal Controls and Compliance</b>		Net Assets	Manager and Supervisor
Internal Control Interviews and Documentation	Managers through Staff	Other Revenues	Seniors and Staff
<b>Compliance Testing</b>		LCFF	Supervisor
Attendance and ASES- Schoolsites	Seniors and Staff	Insurance Activities	Manager and Supervisor
Other State Compliance Areas	Seniors and Staff	Other Funds	Seniors and Staff
Federal Single Audit Testing	Managers through Staff	<b>Audit Wrap-up</b>	
<b>Data Processing Review</b>		Audit Reports	Partner through Supervisor
Data Processing Interviews and Documentation	Manager and Senior	Management Letter	Partner through Supervisor
<b>Associated Student Body Accounts</b>		Federal Data Collection Report	Supervisor
Testing at Schoolsites	Seniors and Staff	Secretarial	Clerical
<b>Transaction Control Testing</b>			
Cash Disbursements	Seniors and Staff		
Payroll	Seniors and Staff		
Cash Receipts	Seniors and Staff		

### STAFF CAPACITY

CWA has three offices, 20 professional employees and sufficient audit capacity to provide excellent audit services to SMCSD. We are highly experienced in LEA audits, bond audits, and GASB 34, 45, 54 and 68 implementation.

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**CUSTOMER SERVICE TO SMCSD  
AND DISTRICTS COMMITMENT**

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## CUSTOMER SERVICE TO SMCSO AND DISTRICTS COMMITMENT

### CUSTOMER SERVICE COMMITMENT TO SMCSO

CWA is committed to providing the highest quality customer service to SMCSO. We specialize in the audit of K-12 school districts. Our staff receives a minimum of **40 hours** annually of in-house training on school auditing, in addition to supervision and training in the field by our partners and supervising auditors. We guarantee you will have trained and supervised staff assigned to your audit. *We do not charge extra* for consultation related to the audit and, in fact, will provide you with in-service training at your request.

### GASB STATEMENT #34, #45, #54 AND #68 EXPERIENCE

The partners at CWA are thoroughly knowledgeable about GASB 34. CWA has assisted all of our school district audit clients, *without extra charges*, by:

- Providing training on GASB 34 state software
- Providing training on conversion entries and GASB 34 reports
- Consulting on the management of fixed assets and depreciation schedules
- Providing sample Management Discussion and Analysis reports on diskette

We hold the philosophy that there are efficient ways to implement and manage the financial reporting standard and meet the intent of GASB.

To help prepare our clients for GASB 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, we have participated in statewide training, conferred with actuaries and developed a concise guide to implementation, the *GASB 45 Decision Guide*, to help our clients make decisions related to:

- Implementation timelines
- Assessing the GASB's impact on the financial status of the district
- Liability funding considerations
- Use of an irrevocable trust or informal set-asides of funds
- Use of self-insurance fund
- How to allocate costs to all programs (resources)
- Conversion entries and other financial reporting requirements

## CUSTOMER SERVICE TO SMCSD AND DISTRICTS COMMITMENT (CONTINUED)

CWA is well versed in GASB #54, *Fund Balance Definitions*, having presented throughout the state to LEA groups on practical implementation considerations. We consult with all of our clients one-on-one and *without extra charge* to ensure a smooth implementation

### COMPUTER AUDITS

All of CWA's partners and staff have experience in computerized financial systems. As part of every audit, CWA evaluates the internal controls over key financial cycles and included computer control procedures. We work with clients on conversion issues and have worked on a variety of systems.

CWA has also consistently recommended "paperless" or near paperless systems with appropriate operating controls (e.g. password protection, edit checks and supervision). As an example, for Stanislaus County Office of Education we helped the county select online purchase order processing software that is linked to the budget, finance and accounts payable systems. In Inglewood Unified School District, we have automated the attendance accounting for 11 of the district's K-6 school sites and for the hourly remedial programs that were manually kept. We also use Active Data, an audit software application, to assist in random sample selections and forensic data analysis.

### AUDITORS' RESPONSIBILITY FOR THE DETECTION OF FRAUD

CWA plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures are designed in accordance with SAS 22 (Planning and Supervision), SAS 47 (Audit Risk and Materiality) and SAS 99 (Consideration of Fraud in a Financial Statement Audit).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CWA is experienced to bring the matter to the attention of the appropriate level in the organization to ensure it is addressed expediently and that further instances are prevented from occurring as quickly as possible. Each of the firm's partners who will be conducting a majority of the work proposed for SMCSD have dealt with issues related to fraud as discovered by the audit and by clients through other means.

## **CUSTOMER SERVICE TO SMCSO AND DISTRICTS COMMITMENT (CONTINUED)**

### **DOCUMENTATION OF INTERNAL CONTROL STRUCTURES**

CWA believes that an effective and efficient system of internal controls is critical to safeguard district assets, ensure transactions are properly approved and recorded, and maintain compliance with federal and state laws and regulations. Our audit approach starts with a thorough examination on the internal control structure over cycles such as:

- Purchasing and accounts payable
- Cash receipting and cash management
- Personnel and payroll
- Inventory and fixed assets
- Attendance and other compliance areas
- Financial reporting

Our examination of internal controls help us to plan our audit procedures but, more importantly to you, we will communicate both positive control points and points where areas of improvement are needed.

### **REQUIRED INVOLVEMENT OF DISTRICT PERSONNEL**

CWA requests sufficient space in close proximity to the accounting department and access to office equipment (e.g. copiers, phones and fax) be provided. We would also ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the course of the audit. We will provide the district, in advance of our audit, with a list of documents we need to have available upon our arrival. The nature of these items includes standard district and state-required reports – we **do not** ask our clients to prepare time-consuming schedules.

CWA uses paperless audit software and we encourage our clients to submit to us in advance electronic versions of documents to reduce paper waste. We have the CWA Client Portal in which we can share securely posted audit materials through our website.

## CUSTOMER SERVICE TO SMCSO AND DISTRICTS COMMITMENT (CONTINUED)

### PERCENTAGE OF AUDIT WORK EXPECTED TO BE ACCOMPLISHED EACH MONTH

The following is an estimate of the audit work to be conducted each month for each of the audit, as applicable. *The final schedule would be arranged based on the planning meeting that CWA holds with the Business Manager of each agency.*

Timeframe	Proposed Audit Work	Percentage of Work Done
Late Spring/Early Summer	Attendance, ASBs and Tests of Controls, Inventory Observation	25%
July or August	Complete federal and state compliance tests, consult on GASB 34 reporting and fixed assets	10%
September –October	Year-end fieldwork, depending on when the books are closed	35%
October – November	Report drafted, reviewed and finalized	27%
December	Distribute reports (no later than December 15)	1%
December or January	Board presentation (no later than January 30)	1%
January	Preparation and submission of Federal Clearinghouse Data Collection Forms	1%
<b>Total</b>		<b>100%</b>

### PREPARATION OF REPORT DRAFT, EXIT CONFERENCES AND PRESENTATIONS

CWA will provide each agency with a fully drafted audit reports, including an easy to complete template for the MD&A, at least 2-3 weeks before the due date of each report. We will also meet with the agency for an exit conference at each stage of the audit process (e.g., interim and year-end) including a review of the drafted financial statements. If the agency convenes an audit committee we would attend a meeting to communicate the scope and results of the audit. We will also present the audit report to the Governing Board at the conclusion of the audit.



## CUSTOMER SERVICE TO SMCS AND DISTRICTS COMMITMENT (CONTINUED)

### ADDITIONAL SERVICES

In addition to superior auditing services, the firm of Christy White Associates is also poised to provide expert advice and assistance in a number of areas in public school business. Listed below is some of the services we can provide; however, our experience is not limited to these areas alone. If you have a need or a concern, please contact us.

- Budget Development and Projections
- Budget Assumption Validation
- Enrollment Projections
- Multi-Year Financial Projections
- Business Office Organization and Procedural Studies
- Business Office Efficiency Studies
- Business Office Procedural Analysis and Redesign
- Internal Control Evaluation and Redesign
- Organizational Studies
- Salary, Benefit and FTE Surveys
- Interim Business Manager Services
- Auditing Services
- Negotiations and Fact-Finding Fiscal Support
- Budget Validation and Analysis of Fiscal Status
- Salary Schedule and Cost Analysis
- Fact-finding Preparation
- Workshops and In-Service Trainings
  - School District Reorganization
  - Attendance Accounting
  - Student Body Fund Accounting
  - Audit Readiness

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## ASSURANCES

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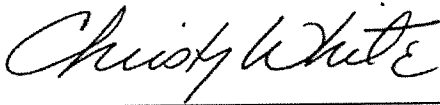
## ASSURANCES

Christy White Associates certifies that we are properly licensed, Certified Public Accountants before entering contract and for the duration of the contract.

Christy White Associates certifies that we meet the independence standard of the most recent edition of the GAO Government Auditing Standards.

Christy White Associates understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, Christy White Associates will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

Christy White Associates certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.



Christy White, CPA  
President

2/22/2017

Date

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## PROFESSIONAL AUDIT SERVICE FEES

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## PROFESSIONAL AUDIT SERVICES FEES

### FEE STRUCTURE FOR MARIN COUNTY OFFICE OF EDUCATION, JPAs, AND PARTICIPATING DISTRICTS

Pursuant to and in compliance with your Request for Proposal for Audit Services and all other documents relating thereto, the undersigned Auditor, hereby proposes and agrees to perform, with the time stipulated, the work to be done and to provide all labor and materials necessary to perform the work in connection with the independent audits. *Please see Schedules B and C attached for fees and hours proposed.*

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. Following is a list of personnel by classification who will be assigned to the audits, indicating the estimated number of hours and rate per hour for the audits. The rates below include charges for delivery, travel, lodging, mileage and printing. The hourly billing rates indicated in the schedule below also apply to additional services not included in the original scope of work.

If 5 or more Districts sign with CWA we will give all participating districts 15%.

## PROFESSIONAL AUDIT SERVICES FEES (CONTINUED)

<u>Annual Independent Audit - Proposed Fees</u>							
Classification	2016-17		2016-17 Fee	2017-18 Fee	2018-19 Fee	2019-20 Fee	2020-21 Fee
	Billing Rates	Estimated Hours					
Partner	\$ 135	16	\$ 2,160	\$ 2,224	\$ 2,290	\$ 2,358	\$ 2,428
Manager	120	85	10,200	10,505	10,819	11,143	11,476
Senior	105	75	7,875	8,110	8,352	8,602	8,859
Staff	85	75	6,375	6,565	6,761	6,963	7,171
Clerical Assistant	40	10	400	411	422	434	446
Totals		261	27,010	27,815	28,644	29,500	30,380
Total Professional Fees - Multi-year			\$ 27,010	\$ 27,815	\$ 28,644	\$ 29,500	\$ 30,380

*At Christy White Associates, we do not bill for extra services related to the scope of the audit or added costs (such as printing). Our fees are all-inclusive and will not change unless there are significant changes in the scope of the audits proposed, as imposed by state or federal agencies.*


## PROFESSIONAL AUDIT SERVICES FEES (CONTINUED)

**Consulting Services:** In addition to the auditing services, we have provided in our proposed fee 4 free hours of consulting services annually to each agency listed in this proposal which may be utilized for any service that does not impair our auditor independence. For example, we would be happy to provide free of additional charge in-service training on ASB, internal controls or attendance accounting. In addition, we are always *available without extra charge* to field technical questions. Should the Agency seek more services beyond those directly related to the audit scope plus the 4 free hours provided, we would negotiate a contract for the added services based on anticipated hours at our standard billing rates shown above.

*CWA does not derive any income as a direct result in our involvement in your audit other than the fees earned directly from the District for audit services.*

It is understood that the Agencies reserves the right to reject this proposal and that this proposal will remain open and not be withdrawn for a period of ninety days.

The undersigned agrees to perform the audit services specified at a total cost not to exceed the amounts shown above and including twenty (20) copies of the Audit Report for each agency, and including copies of the Audit Report to be filed with the County Office, State Departments and one (1) unbound report for duplication purposes. In addition, CWA prepares *without added charge* the Federal Clearinghouse Data Request Form at the conclusion of each audit and as required by Uniform Grant Guidance.



Christy White, CPA, President  
Christy White Associates

02/22/2017

Date



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## ATTACHMENTS

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## QUALITY CONTROL REPORT OPINION

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**POWELL & SPAFFORD, INC.**  
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA (Ret.)  
Patrick D. Spafford, CPA

Licensed by the California Board of Accountancy  
Member: American Institute of Certified Public Accountants

## System Review Report

April 23, 2014

To the Shareholder of Christy White Associates, Inc.  
and the Peer Review Committee of the California Society of CPAs Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures.

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

We noted the following deficiencies during our review:

1. Deficiency—the firm's quality control policies and procedures for its non-school district engagements do not require that financial statement disclosure checklists, appropriate to the industry of the engagement being performed, be completed, including engagements subject to *Government Auditing Standards*, and an audit of an escrow company, and for these engagements checklists or other means were not required or used. As a result, the financial statements and related disclosures for certain audit engagements of nonprofit entities and the escrow company were not in accordance generally accepted accounting principles specific to the industry. The subject reports are to be corrected in the subsequent year, which is imminent.

Recommendation—the firm should revise its quality control policies and procedures to require disclosure checklists or other means on all non-school district engagements and conduct a training session for all personnel to review the utilization of financial statement disclosure checklists that are appropriate to the industry of an engagement. The engagement shareholder should carefully review these checklists at the completion of an engagement to ensure that the appropriate checklists are utilized and to ensure their proper completion as required by the firm's revised policies. This can be accomplished by adding a procedure to the firm's engagement review checklist requiring the engagement shareholder to document his or her review of these checklists.

2. Deficiency—the firm’s quality control policies and procedures do not provide its shareholders or staff with a means of ensuring that all necessary audit steps are performed and documented on non-school district audit engagements, including engagements subject to *Government Auditing Standards*. As a result, the firm’s audit working papers did not include documentation of all procedures required by professional standards: specifically analytical review; testing of allocation of expenses; testing of endowment fund receipts; subsequent events and related party testing; properly tailored audit programs including programs for revenues, receivables and other liabilities; and appropriate and timely engagement letters, representation letters and letters to those charged with governance. The firm believes that adequate procedures were performed but not properly documented as required, and therefore will include all the required documentation on affected engagements prospectively.

Recommendation—the firm’s quality control policies and procedures should be revised to ensure documentation of all audit steps are performed as required by professional standards including those engagements outside of the firm’s school district audit practice. Although not required by professional standards, the firm should consider using the practice aids in the reference manuals available in the firm’s library and specify which practice aids are required for each non-school district engagement in order to accomplish this step.

3. Deficiency—although the firm has adopted a quality control document, including monitoring procedures as required by standards, the firm did not have any policies in place to ensure that monitoring was timely and comprehensive and include inspection or post-issuance review of an adequate number of the firm’s engagements including non-school district engagements. Had comprehensive monitoring been performed many of the deficiencies noted above, including deficiencies in engagements subject to *Government Auditing Standards* may have been discovered and corrected.

Recommendation—the firm should develop monitoring procedures to cover all current elements of quality control including the review of all functional areas. In addition, the shareholders of the firm should ensure that the inspection of engagements includes an adequate cross-section of engagements by engagement executives and that the inspection be performed in a timely manner.

In our opinion, except for the deficiencies described above, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc., in effect for the year ended December 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Christy White Associates, Inc. has received a peer review rating of pass with deficiencies.

*Lowell & Spafford*

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## INSURANCE CERTIFICATE

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Sausalito Marin City School District

Agenda Item: 13.04

Date: March 14, 2017

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|---|---|
| <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                         |   |
| <input type="checkbox"/> Public Hearings                            |   |

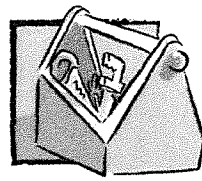
Item Requires Board Action: ☒ Item is for Information Only: ☐

**Item:** Review and Consider Approval of Purchase of Toolbox Program

**Background:** Toolbox is a program to help teach children self-management, relationship skills and responsible decision-making. Teachers will be trained to implement the program in their classrooms and parents will be provided with tools to incorporate the practices at home.

**Fiscal Impact:** \$6038.63

**Recommendation:** Approve



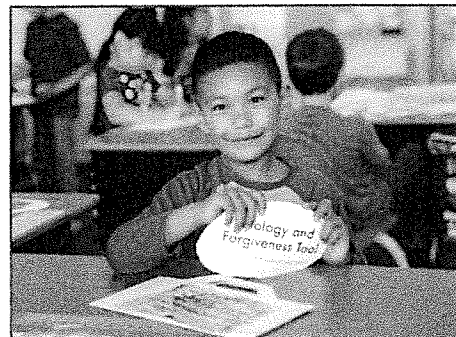
# TOOLBOX

BY DOVETAIL LEARNING

*Building Resilience, Self-Mastery, & Empathy for Others*

## What Is TOOLBOX™?

TOOLBOX™ is a Kindergarten through 6th grade program that supports children in understanding and managing their own emotional, social, and academic success. The foundation of TOOLBOX is 12 human capacities that reside within all of us. Through its simple and profound metaphor of Tools inside us, TOOLBOX brings forward a set of skills and practices that help students access their own inner resilience at any time, in any context.



Children learn 12 simple yet powerful Tools. With practice, these Tools become valuable personal skills: self-awareness, self-management, and relationship-building which, in turn, foster responsible decision-making. Because the techniques are simple and the language is shared, children adopt the Tools and master them quickly.

TOOLBOX begins with a teacher providing instruction on how to use the Tools. Through modeling and daily classroom practices, the teacher subsequently supports his/her students to use the Tools to build self-knowledge and self-trust. Schools note rapid improvements in communication, civility, and conflict resolution in the classroom, on the playground, and across the entire school community. Providing parents and caregivers with the Tools and information on how to incorporate the practices into the home setting allows for continuity and reinforcement of skills for students.

### The 12 Tools

Breathing Tool  
Quiet/Safe Place Tool  
Listening Tool  
Empathy Tool  
Personal Space Tool  
Using Our Words Tool  
Garbage Can Tool  
Taking Time Tool  
Please & Thank You Tool  
Apology & Forgiveness Tool  
Patience Tool  
Courage Tool

The Collaborative for Academic, Social, and Emotional Learning (CASEL) defines social and emotional learning (SEL) as “the processes through which children and adults acquire and effectively apply the knowledge, attitudes and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions.” CASEL has identified five interrelated social and emotional competencies: self-management, self-awareness, social-awareness, relationship skills and responsible decision-making. The skills and practices of TOOLBOX directly build the five competencies defined by CASEL.

*Welcome to TOOLBOX™!*



## How TOOLBOX™ Works

While TOOLBOX is taught formally through lessons, the essence of TOOLBOX is its common language and practices used multiple times each day in every school context. Daily use of TOOLBOX is both an inquiry and an invitation. Teachers are encouraged to engage students in the 12 Tools using an inquiry-based approach. Inquiry opens a child's mind to their own inherent possibilities, allowing a child to think for him/herself and to discover personal competence as a problem-solver, which builds confidence. An inquiry-based approach also invites children to make their own choices. A frequent conversation in the classroom or during playground conflicts at TOOLBOX schools involves a teacher asking, "What three Tools did you try?" and students responding by citing the various Tools they employed to resolve their conflict. This moves the conversation to higher-order thinking.



Every Tool has a corollary icon and hand gesture so teachers and students can call on Tools visually and non-verbally throughout the day. TOOLBOX can be enhanced by supplementary children's literature through which each Tool can be introduced and reinforced. Additional support materials available to schools include TOOLBOX manila toolboxes that students decorate and personalize; Fan Decks on lanyards which summarize the 12 Tools and are worn by teachers and staff; and age-appropriate posters which reinforce the Tools. All of these visual representations work together to concretize the Tools in the minds of young learners. After students initially gain familiarity with the Tools through introductory lessons, teachers can employ further lessons that include: puppets, role-plays, journaling, pair-share, group discussion, and instructional prompts. TOOLBOX is integrated into academic learning in a classroom and embedded in all school contexts (e.g., classroom, playground, discipline, and parent communication). TOOLBOX is implemented in schools through training provided to administrators, teachers, and support staff.

### TOOLBOX™ Teaches Children:

by Mark A. Collin

- How to realize their innate goodness and intrinsic wholeness
- How to belong and contribute their uniqueness
- How to achieve emotional balance and emotional intelligence in 3-5 seconds
- How to be proactive rather than reactive
- How to organize and understand their internal experiences (self-knowing)
- How to care for themselves and experience empathy for others
- How to understand and make sense of what is going on around them
- How to find their voice and speak up
- How to listen to their inner voice non-judgmentally and make fair self-assessments
- How to let the little things go
- How to use time wisely
- How to be grateful and give thanks from a place of authenticity
- How to be forgiving when it is time
- How to apologize when aware of harming others
- How to understand the value and intelligence of patience
- How to be courageous when others are not using their Tools

## TOOLBOX™ Implementation

### **TOOLBOX™ Training (6 hours)**

**Target Audience:** Schools and Districts—this in-person training is for teachers, administrators, and all school staff.

The *TOOLBOX™ Training* prepares you to implement TOOLBOX across all school contexts (e.g., embedded in classroom practices, outside class time, positive behavior supports, and home connections). The training focuses on using the 12 Tools as strategies for children and adults to build resilience, self-mastery (self-management), and empathy. Topics include: introduction to the 12 Tools, TOOLBOX pedagogy, common language, school-wide implementation, and use of the *TOOLBOX Primer* and *TOOLBOX Lesson Plans*.



### **Curricula**

*TOOLBOX™ Primer:* Empower your students with Tools to build resilience, self-mastery, and empathy for self and others. Written for teachers and all school staff, this guide is the foundation for using TOOLBOX™ across all school contexts to create a safe and caring environment for optimal learning. Instruction is provided on how to introduce each of the 12 Tools and apply them on a daily basis, with classroom practices and supporting pedagogy. Purchase of the *Primer* includes access to the TOOLBOX Web Portal for videos, electronic documents, and more.

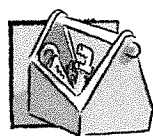
*TOOLBOX Lesson Plans K-3 or 4-6* (supplement to *TOOLBOX Primer*): *Lesson Plans* provide a full range of instructional activities for teaching TOOLBOX. Teaching practices are outlined for a robust first-year in tandem with the *Primer*, or following the *Primer* in subsequent years of implementation. *Lesson Plans* include instruction on: using children's literature to introduce each Tool, pair-share and circle activities, expressive arts activities, imagination proficiency, academic integration, role-plays and journaling prompts for older students, puppet plays for younger students, and parent/caregiver connections for bringing TOOLBOX home. Purchase of *Lesson Plans* includes access to the TOOLBOX Web Portal for videos on each Tool and downloadable support documents for all units.

### **Teaching Materials available with purchase of *TOOLBOX Lesson Plans*:**

- TOOLBOX Student Journal 4-6
- Toolboxes K-3 (manila cardstock; sets of 30)
- Large Tool Cards K-3 (12 cards, sets of 30) — English or Eng./Spanish
- Small Tool Cards 4-6 (12 cards, sets of 32) — English or Eng./Spanish
- Fan Deck (12 Tool cards on a lanyard) — English or Eng./Spanish
- Feelings Poster K-3 or Feelings Poster 4-6 (each 24" x 36")
- 12-Tools Poster K-3 or Tools for the Journey Poster 4-6 (each 24" x 36") — English or Spanish
- Puppet Set K-3 (4 characters)
- Book Sets: K-1, 2-3, 4-6, and K-6 (literature that aligns with each of the 12 Tools)—38 books

### ***TOOLBOX™ Administrator's Guide:***

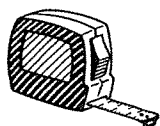
Be informed on all facets of implementing TOOLBOX™. For administrators or SEL leaders, this guide is an introduction to TOOLBOX pedagogy and school-wide approaches, including its common language, inquiry-based approach, academic integration, positive behavior strategies, connection to Common Core State Standards and research, as well as appendices of best practice implementation strategies. Purchase of *Administrator's Guide* includes access to the TOOLBOX Web Portal for videos on each Tool and downloadable support documents for administrators.



**TOOLBOX**  
BY DOVETAIL LEARNING

## The 12 Tools

*Tools for Learning • Tools for Life*



### Breathing Tool

*I calm myself and check-in.*

### Quiet/Safe Place Tool

*I remember my quiet/safe place.*

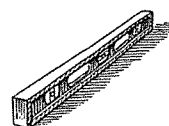


### Listening Tool

*I listen with my ears, eyes, and heart.*

### Empathy Tool

*I care for others. I care for myself.*



### Personal Space Tool

*I have a right to my space and so do you.*

### Using Our Words Tool

*I use the "right" words in the "right" way.*

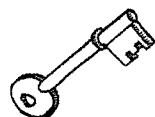


### Garbage Can Tool

*I let the little things go.*

### Taking Time Tool

*I take time-in and time-away.*



### Please & Thank You Tool

*I treat others with kindness and appreciation.*

### Apology & Forgiveness Tool

*I admit my mistakes and work to forgive yours.*



### Patience Tool

*I am strong enough to wait.*

### Courage Tool

*I have the courage to do the "right" thing.*





## TOOLBOX Cost Estimate 2016-17 (Primer)

### Bayside Martin Luther King

SERVICES	Duration	Qty	Amount
<b>Training &amp; Support</b>			
TOOLBOX™ Training - Whole school implementation	6 hrs	1	6,000.00
Additional Staff (in groups of 25 over 50)		-	-
Regional Training		-	-
TOOLBOX Introductory Training (facilitation package)		-	-
TOOLBOX Next Steps for Staff Training (facilitation package)		-	-
TOOLBOX Professional Development		-	-
Parent Workshop (facilitation package)		-	-

(2,000.00)

#### Training Discount

**Total Training & Support: 4,000.00**

<b>Travel Expenses</b>			
Mileage		-	-
Travel Time		-	-
Transportation, Hotel, Per Diem		-	-
<b>Total Training Travel Expenses:</b>			-
<b>Training Services Subtotal:</b>			<b>4,000.00</b>

MATERIALS	Qty	Amount
<b>Curricula &amp; Guides</b>		
TOOLBOX Primer (K-6)	15	975.00
Lesson Plans K-3 (supplement to TOOLBOX Primer)	-	-
Lesson Plans 4-6 (supplement to TOOLBOX Primer)	-	-
Administrator's Guide	1	45.00
Circle of Friends	-	-

#### Student Materials

Manila Toolboxes K-3 (cardstock; sets of 30)	4	84.00
Large Tool Cards K-3 (sets of 30) - English	4	92.00
Large Tool Cards K-3 (sets of 30) - English/Spanish	-	-
Small Tool Cards 4-6 (sets of 32) - English	-	-
Small Tool Cards 4-6 (sets of 32) - English/Spanish	-	-
TOOLBOX Student Journal	-	-

#### Teaching Materials

TOOLBOX Fan Deck for adults (12 Tool Cards on lanyard) - English	27	378.00
TOOLBOX Fan Deck for adults (12 Tool Cards on lanyard) - English/Spanish	-	-
Feelings Poster K-3 (color, 24" x 36")	-	-
12-Tools Poster K-3 (b&w, 24" x 36") - English	6	60.00
12-Tools Poster K-3 (b&w, 24" x 36") - Spanish	-	-
Feelings Poster 4-6 (color, 24" x 36")	-	-
Tools for the Journey Poster 4-6 (b&w, 24" x 36") - English	9	90.00
Tools for the Journey Poster 4-6 (b&w, 24" x 36") - Spanish	-	-
Puppet Set (4 characters)	-	-
Book Set K-1 (16 books)	-	-
Book Set 2-3 (15 books)	-	-
Book Set 4-6 (15 books)	-	-
Complete Book Set K-6 (38 books)	-	-
Circle of Friends Book Set (12 books)	-	-

**Materials Subtotal: 1,724.00**

Sales Tax on Materials: 8.250% 142.23

Shipping and Handling: 10% 172.40

**Materials, Tax, and Shipping/Handling Subtotal: 2,038.63**

(2,000.00)

**Total Services & Materials This Contract Proposal: \$ 6,038.63**

**Deposit Required to Schedule Your Project: \$ 3,019.32**



**TOOLBOX Cost Estimate 2016-17 (Primer)****Total Services & Materials This Contract Proposal: \$ 6,038.63****Deposit Required to Schedule Your Project: \$ 3,019.32**

Your signature below for these materials/services includes agreement to Dovetail Learning Branding Policy and School/District Implementation Obligations accompanying this document. Availability and binding of children's trade books sold by Dovetail Learning are subject to change without notice. Pricing valid for 90 days from date of estimate. After 90 days all prices are subject to change without notice. Payment by the customer is due and payable within 90 days of date of invoice. If payment is not received within said 90-day period, Customer will be assessed a late charge equal to 1½ % of the unpaid amount per month.

School Representative Signature

*Jane Barrett*

Date

Date of Estimate: 2/14/2017

Dovetail Learning Sales Representative

Form Code: 170214BAMA

Please FAX, email, or mail your signed copy of this agreement to:  
(For security, please call if you are using a credit card)

Dovetail Learning, Inc.  
FAX: (707) 861-3382  
or email: [program@dovetaillearning.org](mailto:program@dovetaillearning.org)  
825 Gravenstein Hwy. N., Ste 2  
Sebastopol, CA 95472

**Bill To: (please print or type)***Dr. Chappelle Griffin**Bayside Martin Luther King**200 Phillips Dr.**Sausalito, CA 94965**cgriffin@smcsd.org**(415) 332-1024*

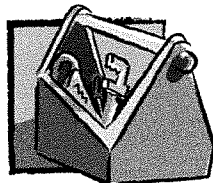
Name on Credit Card (if applicable):

Credit Card Number:

Expiration #: \_\_\_\_/\_\_\_\_ CRV:

**School P.O. # (if applicable):****Ship To (if different from billing):**

ATTN:

**TOOLBOX**  
BY DOVETAIL LEARNING

Sausalito Marin City School District

Agenda Item: 13.05

Date: March 14, 2017

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

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

**Item:** Approval of Special Education Services - Seneca and IABA

**Background:** Seneca's comprehensive packages are based on a model in which youth at risk of placement shift (either educational or residential) receive intensive community based services that "wraparound" the entire family to promote keeping the youth in lower levels of care. This combination of mental health services is organized and piloted by regular Family Team Meetings. In the initial meeting, consensus is reached about the team's goals and how to begin to address them. This team process drives the behavioral interventions, skill development, care coordination, parent coaching and counseling services. A central focus is sustainability, to ensure that the progress achieved will endure over time.

The service is being provided to two students at Willow Creek Academy.

Cost: \$20,000

IABA is a Non Public Agency which provides behavior intervention consultation and direct behavior services.

The service is being provided to a Willow Creek Academy student.

Cost: \$11,475

**Fiscal Impact:** \$31,475

**Recommendation:** Approve

## **Comprehensive “Wraparound” Services**

There are 3 (suggested) levels for the Comprehensive “Wraparound” Services but each package can be modified to meet the needs of the family/district. The family would receive services from a two person team including one Clinician and one Behavioral Coach (If BIS services are purchased). The Comprehensive “Wraparound” Service is typically 6-12 months but can be extended or reduced depending upon the needs of the case.

The comprehensive packages are based on a model in which youth at risk of placement shift (either educational or residential) receive intensive community based services that “wraparound” the entire family to promote keeping the youth in lower levels of care. This combination of mental health services is organized and piloted by regular Family Team Meetings. In the initial meeting, consensus is reached about the team’s goals and how to begin to address them. Approximately once a month, the team comes together again to review the action steps they’ve completed (small steps toward the big picture goals) and to discuss what worked, what didn’t, and what to do next. This team process drives the behavioral interventions, skill development, care coordination, parent coaching and counseling services. A central focus is sustainability, to ensure that the progress achieved will endure over time.

Youth that benefit from this community based service often struggle with *school avoidance, aggression, avoidance, social skill deficits, depression, anxiety, trauma based impairments, conflict in the home, relational difficulties etc.*

The comprehensive package (*may*) include (*varying degrees of*) the following services:

### **1. (510) Individual Counseling**

- Direct therapeutic services with the client in the home setting provided by Clinician

### **2. (520) Parent Counseling**

- Providing parents with the skills necessary to support their child with the identified goals
- Couple’s relationship work as it relates to client’s reason for referral

### **3. (525) Social Work Services**

- Phone calls/in person collaboration/coordination with other service providers, school team, etc.
- Completion of a Comprehensive Assessment, Treatment Plan and Safety Plan
- Community linkages (referrals)

### **4. (535) Behavioral Intervention (2<sup>nd</sup> Seneca Staff)**

- Creating Functional Behavioral Assessments (FBA’s)
- Implementing behavioral interventions with client, including working on skills and coping strategies in the home/community setting based on identified client goals

### **5. (515) Counseling and Guidance**

- Family Team Meetings that focus on care coordination and organizing/prioritizing the flow of treatment
- Other meetings with client and team members present (i.e. IEP meetings, case plan meetings with DSS, probation meetings, etc)

### **6. Mobile Crisis Hotline: Unlimited calls/month**

*The above service types can be added or subtracted (as well as the overall number of minutes specified on the IEP). Ex: BIS – 120 minutes per week, Social work services – 180 minutes a month, etc*



### **Therapeutic Behavioral Coaching**

Therapeutic Behavioral Coaching (TBC) is an intensive, short term services that provides behavioral interventions to the youth in the community, school and/or home settings. The behavior coach works with the youth, caregiver, and school team to help develop skills to effectively manage behaviors preventing them from accessing their education.

This service is often short term, focusing on lower need risk behaviors including low school attendance, family outreach, aggressive behaviors (at home or at school), mental health drivers to substance abuse, etc. This service is not meant to replace therapy but rather is a complimentary service that focuses on targeted skill development. Therapeutic Behavioral Coaching Service (TBC) is typically 3-6 months but can be extended or reduced depending upon the needs of the case.

Behavioral assessment and intervention is based on the principles of learning theory, which include the following ideas:

- Observable behavior is the focus
- Behavior is assumed to stem from gaining rewards or avoiding consequences
- Antecedents, settings, consequences, and contingencies associated with the behaviors are examined
- Clients are encouraged to collaborate in developing their own behavioral goals
- Treatment settings should be as rewarding as possible
- There is a focus on helping parents and caregivers to see their ability to impact their children's behavior through their own behavioral shifts

Treatment is guided by a Functional Behavioral Assessment (FBA) that is completed by the Behavior Coach. A central focus of the Functional Behavioral Assessment is to identify replacement behaviors. These are behaviors that are designed to meet the needs that the target behavior is fulfilling in a more adaptive, healthy, and pro-social manner.

This work is rooted in sustainability to ensure that the progress achieved will endure over time. Working with the family/youth/school team to develop interventions that promote behavior change that can be maintained by the youth/family (without the need for ongoing external services).

## North Bay School Partnerships Service Descriptions

### 1. COMPREHENSIVE COMMUNITY BASED SERVICE CLUSTERS

(\*Note: These are recommended service packages, and can be altered to meet the individual needs of a particular client)

Level	IEP Service/minutes
Level 1	(520) Parent Counseling: 120min/month (535) Behavioral Intervention: 60min/week (515) Counseling and Guidance: 90min/month (525) Social Work Services (case management): 120min/month
Level 2	(520) Parent Counseling: 60min/week (525) Social Work Services (case management): 180min/month (535) Behavioral Intervention: 120min/week (515) Counseling and Guidance: 180min/month Mobile Crisis Hotline: Unlimited calls/month
Level 3	(510) Individual Counseling: 120min/month (520) Parent Counseling: 60min/week (525) Social Work Services (case management): 180min/month (535) Behavioral Intervention: 180min/week (515) Counseling and Guidance: 240min/month Mobile Crisis Hotline: Unlimited calls/month

### 2. THERAPUTIC BEHAVIORAL COACHING

IEP Service Code	Service Provider	Service Description
(535) Behavioral Intervention Services	Behavior Coach	<b>Therapeutic Behavioral Coaching:</b> Therapeutic Behavioral Coaching (TBC) is an intensive, short term services that provides behavioral interventions in the community and home setting to youth. The behavior coach works with the youth, caregiver, and school team to help develop skills to effectively manage behaviors preventing them from accessing their education.

Special education and/or related services offered by CONTRACTOR shall be provided by qualified personnel as per State and Federal law, and the codes and charges for such educational and/or related services during the term of this contract, shall be as stated in Exhibit A.

#### 4.1 RATE SCHEDULE FOR CONTRACT YEAR

The CONTRACTOR: Institute for Applied Behavior Analysis

The CONTRACTOR CDS NUMBER: \_\_\_\_\_

PER ED CODE 56366 – TEACHER-TO-PUPIL RATIO: \_\_\_\_\_

Education service(s) offered by the CONTRACTOR and the charges for such service(s) during the term of this contract, as negotiated by the Bay Area Collaborative on behalf of the LEAs, shall be as follows:

##### Exhibit A. General Program Tuition Rate

- 1) Inclusive Education Program  
(Includes Educational Counseling (not ed related mental health) services, Speech & Language services, Behavior Intervention Planning, and Occupational Therapy as specified on the student's IEP.) DAILY RATE:  
\_\_\_\_\_

- 2) Related Services

SERVICE (CASEMIS CODE)	RATE	PERIOD
Adaptive Physical Education (425)		
Assistive Technology Services (445)		
Audiological Services (720)		
Behavior Intervention Services (535)		
• BCBA		
• BCDA-D		
• BID	\$75	Hour
• BII	\$50	Hour
• MA		
College Awareness (820)		
Counseling Guidance (515)		
Health and Nursing: Specialized Physical Health Care (435)		
Health and Nursing: Other Services (436)		
Individual Counseling (510)		
Intensive Individual Services (340)		
Interpreter Services (715)		
Job Coaching (855)		
Language & Speech/Consult – Individual (415)		
Language & Speech/Consult – Group (415)		
Medical		
• AIDE		
• DIST RN		
• LVN		
• RN		
Mentoring (860)		
Occupational Therapy/Consult – Individual (450)		

Physical Therapy – Individual (460)		
Physical Therapy – Group (460)		
Psychological Services (530)		
Reader Services (745)		
Recreation Services – Including Therapeutic (760)		
Specialized Deaf & Hard of Hearing (710)		
Specialized Orthopedic Services (740)		
Specialized Services for Low Incidence Disabilities (610)		
Specialized Vision Services (725)		
Transcription Services (755)		
Transportation		
Travel Training (870)		

This agreement is effective on 07/01/2016 or the date student begins attending a nonpublic school or receiving services from a nonpublic agency, if after the date identified, and terminates at 5:00 P.M. on June 30, 2017 unless sooner terminated as provided in the Master Contract and by applicable law.

-CONTRACTOR-	-DISTRICT-
Institute for Applied Behavior Analysis	Sausalito Marin City School District
(Name of Nonpublic School/Agency)	(Name of School District)
(Signature)  (Date)	(Signature) (Date)
Lori Moorehead	Will McCoy
(Name and Title)	(Name of Superintendent or Authorized Designee)
14148 Magnolia Blvd. Suite #103	200 Phillips Drive
Address	Address
Sherman Oaks	Sausalito
City	City
State CA Zip 91423	State CA Zip 94965
lmoorehead@iaba.com	vmoattar@smcsd.org
Email	Email
Phone Number 949-285-2554	Phone Number (415) 332-1024 x 307

**BEFORE THE GOVERNING BOARD OF THE  
SAUSALITO MARIN CITY SCHOOL DISTRICT**

---

**RESOLUTION NO. 743**

**ESTABLISHMENT OF LCAP PARENT ADVISORY COMMITTEE**

WHEREAS, Section 52063 of the Education Code provides that the governing board of a school district shall establish a parent advisory committee to advise the governing board and the superintendent regarding the requirements of LCAP;

WHEREAS, the parent advisory committee shall include parents or legal guardians of pupils to whom one or more of the definitions in Section 42238.01 apply;

WHEREAS, the roles and purpose of the LCAP Parent Advisory Committee are to complete a cycle of inquiry process and use achievement data and community input to make recommendations for the annual LCAP update on the 8 State priorities;

WHEREAS, The LCAP Parent Advisory Committee will meet at minimum quarterly to complete their inquiry process and recommendations on the development and content of SMCS D's annual LCAP update;

WHEREAS, the LCAP Parent Advisory Committee shall be open to all parents, however, only elected members (5 parents/ guardians) may vote on action items;

NOW THEREFORE, BE IT RESOLVED THAT, the governing board of the Sausalito Marin City School District does hereby establish the LCAP Parent Advisory Committee.

THIS RESOLUTION was passed and adopted by the Board at a duly noticed meeting held on the 14th day of March, 2017, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed and approved by me after its passage.

\_\_\_\_\_  
President of the Board

ATTEST:

\_\_\_\_\_  
Clerk of the Board



# California LEGISLATIVE INFORMATION

CODE TEXT

**EDUCATION CODE - EDC**

**TITLE 2. ELEMENTARY AND SECONDARY EDUCATION [33000 - 64100]**

*( Title 2 enacted by Stats. 1976, Ch. 1010. )*

**DIVISION 4. INSTRUCTION AND SERVICES [46000 - 64100]**

*( Division 4 enacted by Stats. 1976, Ch. 1010. )*

**PART 28. GENERAL INSTRUCTIONAL PROGRAMS [51000 - 53315]**

*( Part 28 enacted by Stats. 1976, Ch. 1010. )*

**CHAPTER 6.1. Public Schools Accountability Act of 1999 [52050 - 52077]**

*( Chapter 6.1 added by Stats. 1999, 1st Ex. Sess., Ch. 3, Sec. 1. )*

**ARTICLE 4.5. Local Control and Accountability Plans [52060 - 52077]**

*( Article 4.5 added by Stats. 2013, Ch. 47, Sec. 103. )*

**52063.**

(a) (1) The governing board of a school district shall establish a parent advisory committee to provide advice to the governing board of the school district and the superintendent of the school district regarding the requirements of this article.

(2) A parent advisory committee shall include parents or legal guardians of pupils to whom one or more of the definitions in Section 42238.01 apply.

(3) This subdivision shall not require the governing board of the school district to establish a new parent advisory committee if the governing board of the school district already has established a parent advisory committee that meets the requirements of this subdivision, including any committee established to meet the requirements of the federal No Child Left Behind Act of 2001 (Public Law 107-110) pursuant to Section 1112 of Subpart 1 of Part A of Title I of that act.

(b) (1) The governing board of a school district shall establish an English learner parent advisory committee if the enrollment of the school district includes at least 15 percent English learners and the school district enrolls at least 50 pupils who are English learners.

(2) This subdivision shall not require the governing board of the school district to establish a new English learner parent advisory committee if the governing board of the school district already has established a committee that meets the requirements of this subdivision.

*(Added by Stats. 2013, Ch. 47, Sec. 103. Effective July 1, 2013.)*





# California LEGISLATIVE INFORMATION

CODE TEXT

**EDUCATION CODE - EDC**

**TITLE 2. ELEMENTARY AND SECONDARY EDUCATION [33000 - 64100]**

*( Title 2 enacted by Stats. 1976, Ch. 1010. )*

**DIVISION 3. LOCAL ADMINISTRATION [35000 - 45460]**

*( Division 3 enacted by Stats. 1976, Ch. 1010. )*

**PART 24. SCHOOL FINANCE [41000 - 43052]**

*( Part 24 enacted by Stats. 1976, Ch. 1010. )*

**CHAPTER 7. Local Taxation by School Districts [42238 - 42301.1]**

*( Chapter 7 enacted by Stats. 1976, Ch. 1010. )*

**ARTICLE 2. Apportionments and Revenue Control [42238 - 42251]**

*( Article 2 repealed and added by Stats. 1979, Ch. 282. )*

**42238.01.**

For purposes of Section 42238.02, the following definitions shall apply:

(a) "Eligible for free or reduced-price meals" means determined to meet federal income eligibility criteria, either through completing an application for the federal National School Lunch Program or through an alternative household income data collection form, or deemed to be categorically eligible for free or reduced-price meals under the federal National School Lunch Program, as described in Part 245 of Title 7 of the Code of Federal Regulations.

(1) A school participating in a special assistance alternative authorized by Section 11(a)(1) of the Richard B. Russell National School Lunch Act (Public Law 113-79), including Provision 2, Provision 3, or the Community Eligibility Provision, may establish a base year for purposes of the local control funding formula by determining the pupils at the school who are eligible for free or reduced-price meals and using each pupil's eligibility status in that base year to report eligibility for up to each of the following three school years. The school may include between base year eligibility determinations, any newly enrolled pupils who are determined to be eligible for free or reduced-price meals or any current pupils found to be newly eligible for free or reduced-price meals as identified through a local or state direct certification match or another categorical designation.

(2) A school that uses the special assistance alternative shall maintain information on each pupil's eligibility status and annually submit information on that status in the California Longitudinal Pupil Achievement Data System pursuant to paragraph (2) of subdivision (b) of Section 42238.02 or subparagraph (A) of paragraph (3) of subdivision (b) of Section 2574, as applicable.

(3) For a pupil who transfers to a school using a special assistance alternative and who is transferring between schools within the same school district, documentation supporting eligibility for that pupil for purposes of the local control funding formula may be transferred from the pupil's old school to the pupil's new school, as long as the documentation supporting eligibility for that pupil is less than four years old and is updated at least once every four years.

(4) To the extent permitted by federal law, a school may choose to establish a new base year for purposes of the federal National School Lunch Program at the same time the school establishes a new base year for purposes of the local control funding formula. A school may use federal National School Lunch Program application forms to collect household



income data as permitted under the federal National School Lunch Program. If the use of federal National School Lunch Program application forms is not permitted, a school shall use alternative household income data collection forms.

(5) An alternative household income data collection form shall be confidential and shall not be shared by the school other than as necessary for purposes of determining funding allocations under the local control funding formula and for assessing the accountability of that funding. An alternative household income data collection form shall contain, at a minimum, all of the following information:

(A) Information sufficient to identify the pupil or pupils.

(B) Information sufficient to determine that the pupil or household meets federal income eligibility criteria sufficient to qualify for either a free or reduced-priced meal under the Richard B. Russell National School Lunch Act (Public Law 113-79).

(C) Certification that the information is true and correct by the pupil's adult household member.

(6) Paragraphs (1) and (3) are effective commencing with the 2014–15 fiscal year.

(b) "Foster youth" means any of the following:

(1) A child who is the subject of a petition filed pursuant to Section 300 of the Welfare and Institutions Code, whether or not the child has been removed from his or her home by the juvenile court pursuant to Section 319 or 361 of the Welfare and Institutions Code.

(2) A child who is the subject of a petition filed pursuant to Section 602 of the Welfare and Institutions Code, has been removed from his or her home by the juvenile court pursuant to Section 727 of the Welfare and Institutions Code, and is in foster care as defined by subdivision (d) of Section 727.4 of the Welfare and Institutions Code.

(3) A nonminor under the transition jurisdiction of the juvenile court, as described in Section 450 of the Welfare and Institutions Code, who satisfies all of the following criteria:

(A) He or she has attained 18 years of age while under an order of foster care placement by the juvenile court, and is more than 19 years of age on or after January 1, 2012, not more than 20 years of age on or after January 1, 2013, and not more than 21 years of age, on or after January 1, 2014, and as described in Section 10103.5 of the Welfare and Institutions Code.

(B) He or she is in foster care under the placement and care responsibility of the county welfare department, county probation department, Indian tribe, consortium of tribes, or tribal organization that entered into an agreement pursuant to Section 10553.1 of the Welfare and Institutions Code.

(C) He or she is participating in a transitional independent living case plan pursuant to Section 475(8) of the federal Social Security Act (42 U.S.C. Sec. 675), as contained in the federal Fostering Connections to Success and Increasing Adoptions Act of 2008 (Public Law 110-351), as described in Section 11403 of the Welfare and Institutions Code.

(c) "Pupils of limited English proficiency" means pupils who do not have the clearly developed English language skills of comprehension, speaking, reading, and writing necessary to receive instruction only in English at a level substantially equivalent to pupils of the same age or grade whose primary language is English. "English learner" shall have the same meaning as provided for in subdivision (a) of Section 306 and as "pupils of limited English proficiency."

*(Amended by Stats. 2015, Ch. 19, Sec. 49. Effective June 24, 2015.)*



## Sausalito Marin City SD

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--February 2017

<sup>1</sup> Prices subject to change. Contact Policy Service for current pricing.

March 3, 2017

Dear Mr. McCoy and Board of Trustees,

I am writing to inform you that I will not be returning to Bayside MLK Academy for the 2017-2018 school year. I will be resigning as Assistant Principal and Middle School Teacher as of June 12, 2017.

I would like to thank you for giving me the opportunity to work for the Sausalito Marin City School District. I appreciate the time and patience the district and the county has shown me in my first year as an administrator. I have learned many things this school year like the operations of a school, ways to manage it, and how to start to make change in a school. I have also had the chance to work in a middle school and understand its dynamics. Thank you for giving me the privilege to work with the amazing students at Bayside MLK Academy. These are important skills that I will serve me well in my career.

I will do my best to ensure that all my duties are completed at the end of the school year. I have been fortunate to have been a part of the Sausalito Marin City School District this year, and I wish everyone the best.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth Minor", with a stylized, flowing script.

Beth Minor  
Assistant Principal and Teacher  
Bayside MLK Academy

03/03/2017

Sausalito Marin City School District  
200 Philips Drive  
Sausalito, CA, 94965

Dear Mr. McCoy,

It is with deep regret that I must resign as an employee of Bayside MLK Academy. I will not be returning next fall. I would like to thank the students, teachers, and administrators for having given me the opportunity to pursue my academic career. Please accept this letter as notice of my resignation.

Best regards,

A handwritten signature in cursive script that reads "Dionne Estes". The signature is written in black ink and is positioned below the "Best regards," text.

Dionne Estes

Will McCoy  
Superintendent  
Sausalito Marin City School District  
200 Philips Dr.  
Marin City, 94965

March 8, 2017

Dear Mr. McCoy,

I am writing to inform you that I will be not be returning to the Sausalito Marin City School District for the 2017-2018 school year as the Special Day Classroom teacher.

Thank you!

A handwritten signature in black ink, appearing to read 'Alejandro Reyes', with a stylized flourish at the end.

Alejandro Reyes