

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
**600 SIXTH STREET, FOURTH FLOOR,**  
**LINCOLN, CALIFORNIA 95648**  
**Phone: 916.645.6350 Fax: 916.645.06356**

**MEMBERS OF THE GOVERNING BOARD**

Paul Carras - President  
Brian Haley - Vice President  
Ana Stevenson - Clerk,  
Terry Gage - Member  
Paul Long - Member

**DISTRICT ADMINISTRATION**

Scott Leaman, Superintendent  
Bob Noyes, Assistant Superintendent of Personnel Services  
Mary Boyle, Assistant Superintendent of Educational Services  
Terri Ryland, Interim Chief Business Official  
Cathy Allen, Assistant Superintendent of Facilities and Maintenance Services

**STUDENT ENROLLMENT**

<u>School</u>	<u>02/05/09</u>	<u>03/02/09</u>
Sheridan School (K-5)	73	72
First Street School (K-5)	424	423
Carlin C. Coppin Elementary (K-5)	427	428
Creekside Oaks Elementary (K-5)	620	622
Twelve Bridges Elementary (K-5)	721	841
Foskett Ranch Elementary (K-5)	514	510
Glen Edwards Middle (6-8)	647	644
Twelve Bridges Middle School (6-8)	836	841
Lincoln High School (9-12)	1,428	1421
Phoenix High School (10-12)	81	79
Lincoln Crossing Elementary	579	578
PCOE Home School	0	0
<b>TOTAL:</b>	<b>6,350</b>	<b>6,338</b>

**Preschool/Head Start**

*First & J Street* 24  
*Carlin Coppin* 24 -A.M. /20 -P.M.  
*Sheridan* 23

**Pre-K Special Ed**

*Foskett* 59  
*FSS PPIP* 39

**Adult Education** 328

**First-5 Program**

*Sheridan* 17  
*First Street* 30

**GLOBAL DISTRICT GOALS**

- Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.*
- Foster a safe, caring environment where individual differences are valued and respected.*
- Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.*
- Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.*
- Promote student health and nutrition in order to enhance readiness for learning.*

Western Placer Unified School District  
**Regular Meeting of the Board of Trustees**  
March 18, 2009, 7:00 P.M.  
**TWELVE BRIDGES ELEMENTARY SCHOOL - MULTI**  
2450 Eastridge Drive, Lincoln, CA

**AGENDA**

**2008-2009 Goals & Objectives (G & O) for the Management Team:** Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

**5:40 P.M. START**

1. **CALL TO ORDER** – Twelve Bridges Elementary School – Multi Purpose Room

**5:45 P.M.**

2. **CLOSED SESSION** – Twelve Bridges Elementary School – Office Conference Room

2.1 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

- a. Student Discipline/Expulsion Pursuant To E.C. 48918  
Student Expulsion #08/09 AA.

- b. Student Discipline/Expulsion Pursuant To E.C. 48918  
Student Expulsion #08/09 BB.

2.2 **INTER-DISTRICT TRANSFER APPEALS**

- a. Inter-district Request Appeal 09/10 1  
b. Inter-district Request Appeal 09/10 2  
c. Inter-district Request Appeal 09/10 3  
d. Inter-district Request Appeal 09/10 4

2.3 **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

Superintendent, Assistant Superintendents, Directors

2.4 **LIABILITY**

Rejection of Claim, (Rigo Avelar) pursuant to Government Codes 910 & 910.2.

2.5 **LIABILITY**

Rejection of Claim, (Carman Avelar) pursuant to Government Codes 910 & 910.2.

2.6 **LIABILITY**

Rejection of Claim, (Student) pursuant to Government Codes 910 & 910.2.

**7:00 P.M.**

3. **DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY**  
**ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE** – Twelve Bridges Elementary School Multi-Purpose Room

March 18, 2009

**Agenda**

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**3.1 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

- a. Student Discipline/Expulsion Pursuant To E.C. 48918  
Student Expulsion #08/09 AA.

*Roll Call Vote:*

- b. Student Discipline/Expulsion Pursuant To E.C. 48918  
Student Expulsion #08/09 BB.

*Roll Call Vote:*

**3.2 INTER-DISTRICT TRANSFER APPEALS**

- a. Inter-district Request Appeal 09/10 1
- b. Inter-district Request Appeal 09/10 2
- c. Inter-district Request Appeal 09/10 3
- d. Inter-district Request Appeal 09/10 4

**3.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

Superintendent, Assistant Superintendent, Director

**3.4 LIABILITY**

Rejection of Claim, (Rigo Avelar) pursuant to Government Codes 910 & 910.2.

**3.5 LIABILITY**

Rejection of Claim, (Carman Avelar) pursuant to Government Codes 910 & 910.2.

**3.6 LIABILITY**

Rejection of Claim, (Student) pursuant to Government Codes 910 & 910.2.

**4. SPECIAL ORDER OF BUSINESS**

- 4.2 Featured School – Twelve Bridges Elementary School

**5. CONSENT AGENDA**

**NOTICE TO THE PUBLIC**

All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

- 5.1 Approve Classified Personnel Report.
- 5.2 Approve Certificated Personnel Report.
- 5.3 Approve Temporary Athletic Team Coaches.
- 5.4 Approve Ratification of New Classified Job Description/Position.
- 5.5 Approve the Williams Uniform Complaint Quarterly Report.
- 5.6 Approve Request to Meet and Negotiate with the Western Placer Classified School Employee Association.
- 5.7 Approve Student Discipline/Re-Entry Expulsion Student #07-08 Q.
- 5.8 Approve Discipline/Stipulated Expulsion Student #08-09 DD.
- 5.9 Approve Community-Based English Tutoring Program Application.

March 18, 2009

Agenda**6. COMMUNICATION FROM THE PUBLIC**

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

**7. REPORTS & COMMUNICATION**

- 7.1 Lincoln High School, Student Advisory – Jerusha Loya
- 7.2 Western Placer Teacher's Association – Mike Agrippino
- 7.3 Western Placer Classified Employee Association – Chris Hawley
- 7.4 Superintendent, Scott Leaman

**8. ♦ACTION ♦DISCUSSION ♦INFORMATION**

**CODE: (A) = Action (D) = Discussion (I) = Information**

**Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.**

**8.1 (I/D) C.A.R.E. & PANTHER PRIDE AFTER SCHOOL PROGRAM - Boyle/Quinn (08-09 G & O Component I, IV, V)**

•C.A.R.E. (Combining Academics Recreation and Enrichment) and panther Pride are after school programs that are funded through a grant called ASES (After School Education and Safety). Western Placer Unified School District started these programs in 1998. C.A.R.E. operates at Creekside Oaks Elementary, First Street Elementary School, and Sheridan Elementary School. Panther Pride operates at Glen Edwards Middle School. Last year we served 510 students. There are three components to these programs, academics, recreation, and enrichment.

**8.2 (D/A) ADOPTION OF REVISED ADMINISTRATIVE REGULATION 5116.1 (INTERDISTRICT POLICY) – Boyle (08-09 G & O Component IV-V)**

•Administrative Regulation 5116.1 (Intradistrict Policy) last came before the Board for revision on May 1, 2007. At that time, wording was added regarding students residing in community facilities district areas and regarding priorities for enrollment. Since that time, we have had situations arise necessitating students to be "overflowed" to other schools, not because of parent request but because of lack of space at their home schools. The current revisions address those "overflow" situations, as well as adding timelines into the policy to assist family and school district planning for the next year's enrollment.

**8.3 (A) SUBJECT MATTER VERIFICATION ED. CODE 44258.3 – Noyes (08-09 G & O Component IV-II)**

•With the involvement of appropriate subject matter specialists, the Superintendent or designee shall develop and employ procedures for verifying the subject matter knowledge of teachers assigned to teach in departmentalized classes outside their credential authorization pursuant to mentor teachers, curriculum specialist, resource teachers, classroom teachers certified to teach a



**Agenda**

subject, staff to regional subject matter projects or curriculum institutes, or college facility.

**8.4 (A) SECOND INTERIM REPORT – Carlson (08-09 G & O Component IV-V)**

•The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. §33127.)

In certifying the 2008/09 Second Interim Report as Positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized that the statutory COLA for 2008/09 and 2009/10 is unlikely to be funded and there are projected to be deficits above the zero COLA level. Since the First Interim Report was presented, the District has secured the Basic Aid Supplement Charter School Adjustment monies as discussed separately with the Board. The prior year portion of the funds is presented as a Prior Period Adjustment to Fund Balance, and these monies are anticipated to be received before the end of this fiscal year.

**8.5 (D/A) RESOLUTION 08/09.16 IN SUPPORT OF APPLICATION/S TO OPSC FOR UPCOMING CONSTRUCTION PROJECT/S – Allen**

(08-09 G & O Component IV-V)

•The OPSC requires local School Board approval for applications submitted to the state for funding. The accompanying Resolution fulfills that requirement for projects projected in the near future.

**9. BOARD OF TRUSTEES**

**9.1 FUTURE AGENDA ITEMS**

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Twelve Bridges High School
- Gladding Parkway Carlin C. Coppin

**9.2 BOARD MEMBER REPORTS/COMMENTS**

**10. ESTABLISHMENT OF NEXT MEETING(S)**

The President will establish the following meeting(s):

- April 14, 2009, 6:00 P.M., Board of Trustee Budget Workshop, District Office Zebra Rm.
- April 18, 2009, 7:00 P.M., Board of Trustee Meeting, Lincoln High School Theater

**11. ADJOURNMENT**

**BOARD BYLAW 9320:** Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

Posted: 031309

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**DISCLOSURE  
OF ACTION  
TAKEN IN  
CLOSED SESSION,  
IF ANY**

# **Western Placer Unified School District**

## **CLOSED SESSION AGENDA**

**Place: Twelve Bridges Elementary School – Office Conference Room**

**Date: Wednesday, March 18, 2009**

**Time: 5:45 P.M.**

1. LICENSE/PERMIT DETERMINATION
  2. SECURITY MATTERS
  3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
  4. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
  5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
  6. **LIABILITY CLAIMS**
  7. THREAT TO PUBLIC SERVICES OR FACILITIES
  8. **PERSONNEL**
    - PUBLIC EMPLOYEE APPOINTMENT
    - PUBLIC EMPLOYEE EMPLOYMENT
    - PUBLIC EMPLOYEE PERFORMANCE EVALUATION
    - PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
    - COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE
  9. CONFERENCE WITH LABOR NEGOTIATOR
  10. **STUDENTS**
    - STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918
    - STUDENT PRIVATE PLACEMENT
    - INTERDISTRICT ATTENDANCE APPEAL
    - STUDENT ASSESSMENT INSTRUMENTS
    - STUDENT RETENTION APPEAL, Pursuant to BP 5123
1. **LICENSE/PERMIT DETERMINATION**
    - a. Specify the number of license or permit applications.
  2. **SECURITY MATTERS**
    - a. Specify law enforcement agency
    - b. Title of Officer,
  3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
    - a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
    - b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

- c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.
- 4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
  - a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
  - b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.
- 5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
  - a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
  - b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.
- 6. **LIABILITY CLAIMS**
  - a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
  - b. Agency claims against.
- 7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
  - a. Consultation with: specify name of law enforcement agency and title of officer.
- 8. **PERSONNEL:**
  - A. **PUBLIC EMPLOYEE APPOINTMENT**
    - a. Identify title or position to be filled.
  - B. **PUBLIC EMPLOYEE EMPLOYMENT**
    - a. Identify title or position to be filled.
  - C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
    - a. Identify position of any employee under review.
  - D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
    - a. It is not necessary to give any additional information on the agenda.
  - E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
    - a. No information needed
- 9. **CONFERENCE WITH LABOR NEGOTIATOR**
  - a. Name any employee organization with whom negotiations to be discussed are being conducted.
  - b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
  - c. Identify by name the agency's negotiator
- 10. **STUDENTS:**
  - A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
  - B. **STUDENT PRIVATE PLACEMENT**
    - Pursuant to Board Policy 6159.2
  - C. **INTERDISTRICT ATTENDANCE APPEAL**
    - a. Education Code 35146 and 48918
  - D. **STUDENT ASSESSMENT INSTRUMENTS**
    - a. Reviewing instrument approved or adopted for statewide testing program.
  - E. **STUDENT RETENTION/ APPEAL**
    - a. Pursuant to Board Policy 5123

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Student Discipline/  
Expulsion  
Student #08-09 AA

**AGENDA ITEM AREA:**

Closed Session

**REQUESTED BY:**

**ENCLOSURES:**

No

**DEPARTMENT:**

John Wyatt  
District Hearing Officer

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

Yes

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**BACKGROUND:**

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08-09 AA

**RECOMMENDATION:**

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

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5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Student Discipline/  
Expulsion  
Student #08-09 BB

**AGENDA ITEM AREA:**

Closed Session

**REQUESTED BY:**

**ENCLOSURES:**

No

**DEPARTMENT:**

John Wyatt  
District Hearing Officer

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

Yes

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**BACKGROUND:**

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08-09 BB

**RECOMMENDATION:**

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

<b>MISSION STATEMENT:</b> Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.	
<b>DISTRICT GLOBAL GOALS</b>	
1.	Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2.	Foster a safe, caring environment where individual differences are valued and respected.
3.	Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4.	Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5.	Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Interdistrict Appeal

**AGENDA ITEM AREA:**

Disclosure of Action Taken in  
Closed Session

**REQUESTED BY:**

Scott Leaman, Superintendent

**ENCLOSURES:**

No

**DEPARTMENT:**

District Office

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

The Board of Trustees will disclose any action taken in closed session regarding the following transfer appeals:

Inter-district Request Appeal 09/10 1  
Inter-district Request Appeal 09/10 2  
Inter-district Request Appeal 09/10 3  
Inter-district Request Appeal 09/10 4

**ADMINISTRATION RECOMMENDATION:**

Disclose any action taken.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

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**SUBJECT:**

Public Employee Performance Evaluation

**AGENDA ITEM AREA:**

Closed Session

**REQUESTED BY:**

Scott Leaman,  
Superintendent

**ENCLOSURES:**

No

**DEPARTMENT:**

Administration

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

The Board of Trustees will disclose any action taken in closed session in regard to the Public Employee Performance Evaluation of Superintendent, Assistant Superintendents, and Directors.

**RECOMMENDATION:**

Disclose any action taken.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

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5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Rejection of Claim (Rigo Avelar)  
Pursuant to Government Codes 910 & 910.2

**AGENDA ITEM AREA:**

Closed Session

**REQUESTED BY:**

Scott Leaman,  
Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Administration

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

The Board of Trustees will disclose any action taken in closed session in regard to the rejection of the claim.

**RECOMMENDATION:**

Administration recommends the Board of Trustees reject the claim.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

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5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Rejection of Claim (Carman Avelar)  
Pursuant to Government Codes 910 & 910.2

**AGENDA ITEM AREA:**

Closed Session

**REQUESTED BY:**

Scott Leaman,  
Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Administration

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

The Board of Trustees will disclose any action taken in closed session in regard to the rejection of the claim.

**RECOMMENDATION:**

Administration recommends the Board of Trustees reject the claim.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

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5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Rejection of Claim (Student)  
Pursuant to Government Codes 910 & 910.2

**AGENDA ITEM AREA:**

Closed Session

**REQUESTED BY:**

Scott Leaman,  
Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Administration

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

The Board of Trustees will disclose any action taken in closed session in regard to the rejection of the claim.

**RECOMMENDATION:**

Administration recommends the Board of Trustees reject the claim.

**SPECIAL  
ORDER  
OF  
BUSINESS**

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

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**SUBJECT:**

Featured School:  
Twelve Bridges Elementary School

**AGENDA ITEM AREA:**

Special Order of Business

**REQUESTED BY:**

Scott Leaman, Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Administration

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL VOTE:**

No

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**BACKGROUND:**

Twelve Bridges Elementary School will share a short presentation to the Board of Trustees. They will focus on the following:

- Pupils
- Parents
- Programs

**RECOMMENDATION:**

Administration recommends the Board of Trustees enjoy the presentation.



# Twelve Bridges Elementary

Western Placer Unified School District  
"Pursuit of Excellence"

## **Board Meeting Presentation**

Wednesday, March 18, 2009

- Pupil Recognition -
  - Students will be honored by the School Board for having perfect attendance since the opening of Twelve Bridges Elementary in August of 2004. These students have been present at school for all of their years here at TBE.
- Programs
  - Mrs. Mandel, one of our fabulous teachers, will give an overview of Odyssey of the Mind program.
- Parents
  - One of our amazing parents, Tiffani Sienkiewicz, will briefly share why the Odyssey of the Mind program is so important to our parents here at TBE.
- Students
  - Students will perform a skit that they performed at the Odyssey of the Mind competition.
  - Board members will work with students on a spontaneous challenge.

4.2.1

**CONSENT**

**AGENDA**

**ITEMS**

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

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4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Classified Personnel Report

**AGENDA ITEM AREA:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes  
Assist. Superintendent, Personnel Services

**ENCLOSURES:**

**DEPARTMENT:**

Personnel

**FINANCIAL INPUT/SOURCE:**

General Fund/Categorical

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

---

**BACKGROUND:**

The Board of Trustees will take action to approve the classified personnel report.

**RECOMMENDATION:**

Administration recommends ratification of the classified personnel report.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

**PERSONNEL REPORT**

**March 18, 2009**

**CLASSIFIED/MANAGEMENT**

**RESIGNATION**

1.   **Name:**    Elena Yepez  
     **Position:** Instructional Aide – Special Ed  
     **Site:**     Lincoln High School  
     **Hours:**    5.6 hours  
     **Effective:** 3/6/09

5.1.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

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5. Promote student health and nutrition in order to enhance readiness for learning.


**SUBJECT:**

Certificated Personnel Report

**AGENDA ITEM AREA:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes   
Assist. Superintendent, Personnel Services

**ENCLOSURES:**

**DEPARTMENT:**

Personnel

**FINANCIAL INPUT/SOURCE:**

General Fund

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

---

**BACKGROUND:**

The Board of Trustees will take action to approve the certificated personnel report.

**RECOMMENDATION:**

Administration recommends ratification of the certificated personnel report.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

**PERSONNEL REPORT**

**February 18, 2009**

**CERTIFICATED/MANAGEMENT**

**RETIREMENTS**

1. Joanne Dietz, English/Comp. Literacy Teacher, Lincoln High School
2. Barbara Hunten, 1<sup>st</sup> Grade Teacher, Carlin C. Coppin Elementary

**RESIGNATIONS**

3. Eli Gallup, Director, Special Education, District Office
4. Maureen Truxaw, SDC Preschool Teacher, Foskett Ranch Elementary

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**SUBJECT:**

Temporary Athletic Team  
Coaches

**AGENDA ITEM AREA:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes   
Assist. Superintendent, Personnel Services

**ENCLOSURES:**

Yes (3)

**DEPARTMENT:**

Personnel

**FINANCIAL INPUT/SOURCE:**

General Fund

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

---

**BACKGROUND:**

Title V, California Code of Regulations, Section 5594, requires by April 1<sup>st</sup> of each year, local governing school boards shall certify to the State Board of Education that the provisions of Section 5593 and 5594 (certification of temporary coaches) have been met.

**RECOMMENDATION:**

Administration recommends the Board of Trustees certify that the provisions of Sections 5593 and 5594 regarding temporary coaches for the 2008-2009 school year have been met.

# **Western Placer Unified School District**

## **CERTIFICATION 2008-2009 TEMPORARY ATHLETIC TEAM COACHES**

### **TO STATE BOARD OF EDUCATION:**

**Title 5, California Code of Regulations, Section 5594, requires:**

**by April 1 of each year, each local governing school board**

**shall certify to the State Board of Education that the provisions of**

**Section 5593 have been met.**

### **LOCAL SCHOOL BOARD CERTIFICATION:**

**I hereby certify the school district has met the conditions set forth in**

**Title 5, Sections 5593 and 5594.**

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**President**  
**Western Placer Unified School District**

---

**Date**

**Return to: State Board of Education  
Department of Education  
1430 N Street  
Sacramento, CA 95814**

5.3.1

**§ 5593. Temporary Athletic Team Coach Qualifications and Competencies**

This section applies to any person serving at any grade level as a temporary athletic team coach.

(a) The district shall determine whether a temporary athletic team coach is knowledgeable and competent in the areas of:

(1) Care and prevention of athletic injuries, basic first aid and emergency procedures;

(2) Coaching techniques;

(3) Rules and regulations in the athletic activity being coached; and

(4) Child or adolescent psychology, whichever is appropriate to the grade level of the involved sports activity.

(b) The district shall establish a temporary athletic team coach's qualifications in each of the below specified four competency areas.

(1) Care and prevention of athletic injuries, basic sports injury first aid, and emergency procedures as evidenced by one or more of the following:

(A) Completion of a college-level course in the care and prevention of athletic injuries and possession of a valid cardiopulmonary resuscitation (CPR) card; or

(B) A valid sports injury certificate or first aid card, and a valid cardiopulmonary resuscitation CPR card; or

(C) A valid Emergency Medical Technician (EMT) I or II card; or

(D) A valid trainer's certification issued by the National or California Athletic Trainer's Association (NATA/CATA); or

(E) The person has had practical experience under the supervision of an athletic coach or trainer, or has assisted in team athletic training and conditioning, and has both valid CPR and first aid cards.

(2) Coaching theory and techniques in the sport or game being coached, as evidenced by one or more of the following:

(A) Completion of a college course in coaching theory and techniques; or

(B) Completion of in-service programs arranged by a

school district or a county office of education; or

(C) Prior service as a student coach or assistant athletic coach in the sport or game being coached; or

(D) Prior coaching in community youth athletic programs in the sport to be coached; or

(E) Prior participation in organized competitive athletics at high school level or above in the sport to be coached.

(3) Knowledge of the rules and regulations pertaining to the sport or game being coached, the league rules and, at the high school level, regulations of the CIF.

(4) Knowledge of child or adolescent psychology as it relates to sports participation as evidenced by one or more of the following:

(A) Completion of a college-level course in child psychology for elementary school positions and adolescent or sports psychology for secondary school positions; or

(B) Completion of a seminar or workshop on human growth and development of youth; or

(C) Prior active involvement with youth in a school or community sports program.

(c) The school district superintendent may waive compliance with any one or more of the competencies described in subsection (a) provided that the person is enrolled in a program leading to acquisition of a competency. Until the competencies are met, the prospective coach shall serve under the immediate supervision of a fully qualified temporary athletic team coach.

#### § 5594. Local Board Certification of Athletic Coach

At the first regular board meeting or within 30 days after selection of a temporary athletic team coach, whichever is sooner, the district superintendent shall certify to the local board of trustees that the provisions in Section 5593 have been met. The board shall, by April 1 of each year, certify to the State Board of Education that the provisions of Section 5593 have been met. Said certification form shall be prescribed by the State Department of Education.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

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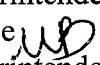
**SUBJECT:**

Ratification of New Classified  
Job Description/Position

**AGENDA ITEM AREA:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes   
Asst. Superintendent, Personnel Services  
Mary Boyle   
Asst. Superintendent, Educational Services

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Personnel

**FINANCIAL INPUT/SOURCE:**

Categorical – CalPADS One-time  
Grant

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

The Board of Trustees will take action to ratify new Classified job descriptions/positions as follows:

The California State Department of Education is converting to a CALPADS – California Longitudinal Pupil Achievement Data System. IBM has been contracted to work with CDE, CSIS (California School Information Services) and school districts to create a new system of data sharing, allowing districts immediate access to information on students transferring from other California public schools, allowing for easy uploading of testing data, etc. CALPADS will replace California Basic Educational Data System (CBEDS), portions of the Consolidated Application (Con App), Pre-ID processes for STAR testing, Carl Perkins grant reporting, Professional Assignment Information Form (PAIF) reporting, Language Census (LCEN) reporting, Student Nation of Origin Report (SNOR) and many other current data reporting processes.

In the long run, CALPADS should facilitate the exchange of data benefiting our departments of Personnel, Business, and Educational Services. In the short run, there is a great deal of work to be done to prepare for the CALPADS conversion.

WPUSD applied for and received a grant to offset some of the conversion costs. The attached job description allows for a classified technology position to provide research, direction and training to prepare for the district conversion to the CALPADS system next fall.

**RECOMMENDATION:**

Administration recommends ratification of the new Classified job descriptions/positions listed above.

5.4



## Western Placer Unified School District

### POSITION DESCRIPTION

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Position Title:	<b>TECHNOLOGY SUPPORT ASSISTANT – SPECIAL PROJECTS</b>
Department:	Educational Services / Business Services
Reports to:	Assistant Superintendent Educational Services/Business Services, Director of Technology Services

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#### **SUMMARY:**

Responsible for assisting in the overall development, implementation, support, maintenance and monitoring of the District's preparation for CalPADS technology system.

#### **ESSENTIAL DUTIES AND RESPONSIBILITIES:**

- Researches, investigates CDE requirements for CalPADS (California Longitudinal Pupil Achievement Data System) project, including attending trainings, webinars, consulting with other districts and researching CDE websites.
- Researches district readiness for implementing CalPADS system.
- Communicates regularly with the Director of Technology, IT and Technology, Business Department, Personnel Department and Education Services Department regarding CalPADS system.
- Makes recommendations for data reporting requirements, sharing of information, updating/upgrading systems, and other items that will be required to successfully implement of the CalPADS system.
- Advises the district on all matters of CalPADS requirements in a timely manner to ensure district readiness for timely implementation.
- Assists in completing requirements for deliverables as required by CDE.
- Other related duties as assigned.

#### **QUALIFICATION REQUIREMENTS:**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

#### **EDUCATION and/or EXPERIENCE:**

One to three years in PC setup and repair and/or networking experience and/or data management experience.

#### **OTHER SKILLS and ABILITIES:**

The ability to operate a computer and related software. The ability to communicate clearly and concisely, both orally and in writing and the ability to interact positively with schools and community. The ability to handle a multitude of responsibilities with minimal supervision. Ability to research CDE requirements for new data reporting systems and make recommendations for same.

5.4.1

**LANGUAGE SKILLS:**

Ability to read and interpret documents such as operating and maintenance instructions, and procedure manuals.

**MATHEMATICAL SKILLS:**

Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret graphs.

**REASONING ABILITY:**

Ability to apply common sense understanding to carry out detailed written, oral, and technical instructions. Ability to define problems, collect data, establish facts, and draw valid conclusions.

**PHYSICAL DEMANDS:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions.

While performing the duties of this job, the employee is regularly required to stand, walk, use hands and fingers to handle, or feel objects, tools, or controls; and to talk and hear. The employee frequently is required to reach with hands and arms. The employee is occasionally required to sit. The employee frequently must squat, stoop or kneel, reach above the head and reach forward. The employee continuously uses hand strength to grasp tools. The employee will frequently bend or twist at the neck and trunk more than the average person while performing duties of this job.

The employee must frequently lift and/or move up to 50 pounds such as technology equipment and networking cable. The employee will sometime push/pull items such as furniture and equipment. Specific vision abilities required by this job include close vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

**WORK ENVIRONMENT:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee regularly works indoors and will occasionally work outdoors. The employee must be able to meet deadlines with severe time constraints. The noise level in the work environment is usually moderate.

***The information contained in this job description is for compliance with the American with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed for this position. The individuals currently holding this position perform additional duties and additional duties may be assigned.***

5.4.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

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**SUBJECT:**

Williams Uniform Quarterly  
Complaint Report

**AGENDA ITEM AREA:**

Consent Agenda

**REQUESTED BY:**

Scott Leaman,  
Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Administration

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

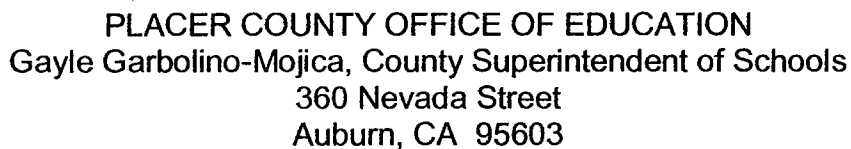
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**BACKGROUND:**

One component of the Williams Settlement Legislation requires each district to submit a quarterly report to the County Superintendent and the Governing Board on the nature and resolution of complaints addressing insufficient instructional material, teacher vacancies and misassignments, and emergency or urgent facilities issues.

**RECOMMENDATION:**

Administration recommends the Board of Trustees approve the results of the Williams Uniform Complaint report.



District: Western Placer Unified School

Person completing this form: Rosemary Knutson

**Title:** Secretary to the Superintendent

Date for information to be reported publicly at governing board meeting: March 18, 2009

☐ No complaints were filed with any school in the district during the quarter indicated above.

Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials			
Teacher Vacancy or Misassignment			
Facilities Conditions	1	1	
<b>TOTALS</b>	<b>1</b>	<b>1</b>	

**Scott Leaman**  
Print Name of District Superintendent

Signature of District Superintendent

February 20, 2009  
Date

55.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

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**SUBJECT:**

Request to Meet and Negotiate

**AGENDA ITEM AREA:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes  
Assist. Superintendent, Personnel Services

**ENCLOSURES:**

No

**DEPARTMENT:**

Personnel

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

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**BACKGROUND:**

The Western Placer Unified School District wishes to exercise its right to meet and negotiate with the California School Employee's Association Chapter #741. It is the intent of the District to discuss and negotiate two articles.

**RECOMMENDATION:**

Administration recommends the Board of Trustees officially accept the request to meet and negotiate two articles of the Western Placer California School Employees' Association contract.

5.6

**CONTRACT NEOGOTIATIONS PROPOSAL FOR 2008-2009  
BETWEEN  
WESTERN PLACER UNIFIED SCHOOL DISTRICT  
AND  
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION  
CHAPTER 741**

**SALARY**

Propose that all classified employees receive a fair and equitable increase to their Salary Schedule.

Propose the addition of two steps on the Classified Salary Schedule.

Propose additional longevity steps to the Classified Salary Schedule.

**HEALTH BENEFITS**

Propose that the District increase the current cap on classified employees' family health and welfare benefits.

**ARTICLE VIII PROFESSIONAL GROWTH**

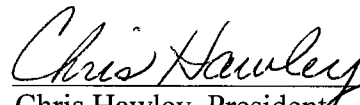
Propose that those members currently on the last Step of the Salary Schedule receive a 2.5% stipend for every nine (9) units of Professional Growth.

Propose a stipend for members who have earned academic degrees.

**RECLASSIFICATION**

Propose that the procedure the District currently uses for reclassification be incorporated into the Collective Bargaining Agreement as a new Article.

Date: 3/11/09

  
Chris Hawley, President  
CSEA Chapter 741

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**SUBJECT:**

Student Discipline/  
Re-Entry Expulsion  
Student #07-08 Q

**AGENDA ITEM AREA:**

Consent

**REQUESTED BY:**

**ENCLOSURES:**

**DEPARTMENT:**

John Wyatt  
District Hearing Officer

**FINANCIAL INPUT/SOURCE:**

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

---

**BACKGROUND:**

The Board of Trustees will disclose any action taken during closed session in regards to the re-entry expulsion of Student #07-08 Q

**RECOMMENDATION:**

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**SUBJECT:**

Student Discipline/  
Stipulated Expulsion  
Student #08-09 DD

**AGENDA ITEM AREA:**

Consent

**REQUESTED BY:**

**ENCLOSURES:**

**DEPARTMENT:**

John Wyatt  
District Hearing Officer

**FINANCIAL INPUT/SOURCE:**

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

---

**BACKGROUND:**

The Board of Trustees will disclose any action taken during closed session in regards to the stipulated expulsion of Student #08-09 DD

**RECOMMENDATION:**

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.



**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**SUBJECT:**

Community-Based English Tutoring Program  
(CBET)

**AGENDA ITEM AREA:**

Consent

**REQUESTED BY:**

Mary Boyle

**ENCLOSURES:**

CBET Application

**DEPARTMENT:**

Educational Services

**FINANCIAL INPUT/SOURCE:**

Categorical Funds – Approximately  
\$24,000 For Current Year

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

---

**BACKGROUND:**

Community-Based English Tutoring (CBET) is a categorical state-funded program available to school districts through an application process. Funding is allocated on a formula basis utilizing the results of the annual district Language Census (R-30). The appropriated funds are prorated according to the number of EL students enrolled in the participating LEAs. The average annual per-pupil allocation has been approximately \$30 per EL, and a slightly lower level of funding is expected for FY 2009-10.

CBET funds are utilized through our Adult Education program to provide English Tutoring for parents of students enrolled in our schools. The intent of the program is to help parents develop their English language skills so that they can better support their children's education. The funds have also supported the PIQE (Parent Institute for Quality Education) program which provides parents with a six-week course to support parent educational involvement and language development toward the goal of increased student achievement.

**RECOMMENDATION:**

Approve CBET Application.

**COMMUNITY-BASED ENGLISH TUTORING PROGRAM  
APPLICATION FORM, FISCAL YEAR 2009-10**

**Submission Postmark Deadline: May 15, 2009**

**Local Educational Agency (LEA) Information**

Name of LEA Western Placer Unified School District

County/District Code 3 1 / 6 6 9 5 1

School Code (Leave blank unless applicant is a direct-funded charter school) \_\_\_\_\_

Program Director Name John Wyatt

Title Principal

Telephone Number 9 1 6 - 6 4 5 - 6 3 9 5 x \_\_\_\_\_

Fax Number 9 1 6 - 6 4 5 - 6 3 4 7

E-mail Address JWyatt@wpusd.k12.ca.us

Chief Fiscal Officer Terri Ryland

Title Interim Asst Supt Business

E-mail Address terri@rylandcpa.com

**Assurances**

The signature of the superintendent or designee on this form acknowledges that the following general assurances will be observed.

1. The conditions established pursuant to California *Education Code (EC)* sections 315-317, and *California Code of Regulations (CCR)*, Title 5, sections 11315, 11315.5, and 11315.6, will be met by the LEA in the administration of this program.
2. The LEA will use fiscal control and accounting procedures that will ensure proper disbursements and accounting of state funds paid to that agency under the program. The LEA will make all records available for audit when requested.
3. Funds may be used for direct program services, community notification processes, transportation services, and background checks related to the adults participating in the tutoring program.
4. The LEA will be responsible for expending these funds to provide free or subsidized adult English-language instruction for parents or community members who have pledged to provide personal English-language tutoring to English learners in kindergarten through grade twelve.

59.1

5. Pledge records will consist of the following information: name of school district, name of school, and the name and signature of parent or community member committed to tutor English learners. These records will be maintained for audit.
6. A Community-Based English Tutoring (CBET) plan will be adopted by the local governing board and include elements of instruction and achievement information as described by *EC* Section 317. The data collected shall be used, by the governing board, to review and revise the plan as necessary, not less than once every three years, and be made available to the state as requested.

---

### Certification and Signature

I certify that: (1) the planned allocation and expenditures of funds for the CBET program are for educational services for eligible participants; (2) the expenditures of funds and the programmatic activities will be conducted in accordance with federal and state statutes and regulations, including the assurances contained in this application; (3) full records of program activities and expenditures will be maintained and made available for review and/or audit by the California Department of Education and/or the representatives or designees of the Department; and (4) a CBET plan has been written in accordance with *EC* sections 315-317, and *CCR*, Title 5, sections 11315 and 11315.5.

I hereby certify that I have read the conditions contained in this document and agree to comply with all requirements as a condition of funding and that to the best of my knowledge the information contained in this CBET application form is complete and correct.

Name of LEA	<u>Western Placer Unified School District</u>
Signature of Superintendent or Designee	_____
Printed Name	<u>Scott Leaman</u>
Title	<u>Superintendent</u>

---

### Board Approval

Board Approval Date	_____
Signature of Presiding Officer of Governing Board	_____
Printed Name	_____

---

Mail this application form, postmarked on or before May 15, 2009, to:

**CBET Application**  
**Language Policy and Leadership Office**  
**California Department of Education**  
**1430 N Street, Suite 4309**  
**Sacramento, CA 95814-5901**

5.9.2

**REPORTS**

**AND**

**COMMUNICATION**

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

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**SUBJECT:**

2009/10 Interdistrict Report

**AGENDA ITEM AREA:**

Report

**REQUESTED BY:**

Scott Leaman  
Superintendent

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Administration

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

Update the Board of Trustees on 2009/10 Interdistricts.

**RECOMMENDATION:**

Administration recommends update.

09/10 Interdistrict Report			As of 3/10/2009	
Granted Total:	185		Granted Employment	72
			Granted Other	112
Denied Total:	35		Appeals	1
Total :	220		Total Percentage Approved:	84.00%
Whitney	85			

← Previous Appeal

7.4.1

**INFORMATION**

**DISCUSSION**

**ACTION**

**ITEMS**

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

**C.A.R.E. & Panther Pride After School Programs**

**AGENDA ITEM AREA:**

Information/Discussion

**REQUESTED BY:**

Mary Boyle, Assistant Superintendent of  
Educational Services  
Lauren Quinn, After School Coordinator

**ENCLOSURES:**

After School Evaluation  
California Report Card '09  
After School Program Summary

**DEPARTMENT:**

Educational Services

**FINANCIAL INPUT/SOURCE:**

None

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

C.A.R.E. (Combining Academics Recreation and Enrichment) and Panther Pride are after school programs that are funded through a grant called ASES (After School Education and Safety). Western Placer Unified School District started these programs in 1998. C.A.R.E. operates at Creekside Oaks Elementary, First Street School, and Sheridan Elementary School. Panther Pride operates at Glen Edwards Middle School. Last year we served 510 students. There are three components to these programs, academics, recreation, and enrichment.

**RECOMMENDATION:**

Information only.



## After School Program Summary

- **2007-2008 School Year Evaluation**

- Served 510 students
  - 27% EL learners
  - 66% K -5<sup>th</sup>
  - 34% 6<sup>th</sup> – 8<sup>th</sup>
- Sheridan students had the highest number of days students attended. 132 days.
- Goals of the program:
  - Increase student achievement
  - Align the after school program with the day school curriculum
  - Involve children in positive, alternative activities
- Between 89% - 98% of teachers surveyed depending on the school site reported that students always or almost always complete their homework. (highest scores ever)
- Between 85% - 90% of teachers surveyed depending on the school site reported that students always or almost always had satisfactory behavior in class.
- Between 89% - 96% of the parents surveyed depending on the school site reported the program led to improvements in school work.
- In total 74 students increased one or more levels on Reading CST (California Standards Test) and 94 increased one or more levels on Math CST.
- Between 89% - 100% of the students surveyed depending on the school site reported that the program helped them a lot or a little to get their work done.
- Table 3 shows the number of students at proficient or advanced skill level on the CST.

- **California Report Card:**

- California after school programs received the highest grade on the California Report Card '09 Setting the Agenda for Children; B+.
- After school programs generate between \$5 and \$7 in public savings for every dollar invested.
- Children who participate in after school programs regularly are 30-50% less likely to be arrested than their peers.

8.1.1

**Western Placer Unified School District:  
After School Programs**

Identification number: 07-23939-6695-EZ

School Year: 2007-2008

Schools involved in evaluation:

Sheridan Elementary School	6031363
Glen Edwards Middle School	6108351
Creekside Oaks Elementary	6098610
First Street Elementary	6117493

**Demographic Data**

A total of 510 students were enrolled in the After School Program during the 2007-2008 school year. Twenty-seven percent of these students were English Language Learners. The program serves three elementary schools and one middle school. Sixty six percent of the students were in grades K through five and thirty four percent were in grades six through eight. The total number of student attendance throughout the 2007/2008 school year at each of the school sites:

- 1 Sheridan: 70
- 2 Glen Edwards Middle School: 173
- 3 Creekside Oaks: 153
- 4 First Street: 114

The average number of days students attended the after school program for the 2007/2008 school year were:

- 5 Sheridan: 132
- 6 Glen Edwards Middle School: 71
- 7 Creekside Oaks: 105
- 8 First Street: 114

Specific results were targeted in the design of the ASP. Direct measures were identified that link to expected outcomes. Table 2 presents the progress on those outcomes.

**After School Program Vision and Desired Results:**

The mission of the C.A.R.E. after school program is to arm the children we serve with the tools to succeed in life while providing a safe and caring environment for them. This mission statement was arrived at through much conversation with partners and particularly with C.A.R.E. staff. Working with C.A.R.E. staff to

8.1.2  
1

develop a mission has created a sense of shared purpose within the program. It is felt that this sense of shared purpose has improved program functioning.

The desired results for this proposal are to:

- 1 Increase student achievement
- 2 Align the after school program with the day school curriculum
- 3 Involve children in positive, alternative activities

Within each of these broad goal areas we have objectives that will tell us whether or not we are reaching these goals. Specific objectives and the strategies that will get us to our targets are described below.

#### GOAL: INCREASE STUDENT ACHIEVEMENT

Objective 1: Increase the literacy skills of student performing in the lowest quartile on the annual STAR testing.

##### *Strategies*

1. Identify students with low literacy skills.
2. Work with day school teachers to provide intensive "targeted tutorial" instruction that extends and reinforces classroom instruction.
3. Upon request make available to teachers a systematic "check off" of completion of assignments for those students who need additional support.
4. Provide transitional activities associated with word games and language development skills.

Objective 2: Increase the number of students reaching or making progress toward proficiency on the California Standards test.

##### *Strategies*

1. Identify students who are reaching or making progress toward proficiency.
2. Upon request make available to teachers a systematic "check off" of completion of assignments for those students who need additional support.
3. Provide supplemental literacy material to support day school curriculum that can be used on an independent level.
4. Provide transitional activities associated with word games and language development skills.
5. Targeting first through fifth grade students based on test scores and teacher referrals.

Objective 3: Increase work completion and classroom participation.

1. Instructional Aides to check daily for homework completion.
2. Ongoing communication with teachers regarding student work completion and classroom participation.

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## GOAL: ALIGN AFTER SCHOOL PROGRAM WITH DAY SCHOOL CURRICULUM AND INSTRUCTIONAL STRATEGIES

Objective 1: Use instructional materials in the after school program that is compatible with those used in day school.

### Strategies

1. Provide opportunities for students to use supplemental literacy materials such as Houghton-Mifflin Leveled Readers Program, KidzLit, and Read Naturally materials.
2. Provide additional mathematical manipulatives to support Saxon curriculum such as fraction tiles, clocks, cubes, counters, protractors, flashcards, and other math tools.

Objective 2: Communicating with day school staff on a regular basis regarding the instructional needs and progress of individual students.

### Strategy

1. Program Facilitator to communicate with teachers on an ongoing basis to ensure instructional needs and progress of students.

Objective 3: Use day school referral sources to locate and serve at-risk students.

1. After school program staff to have teachers refer students who are at-risk into the program for additional academic services.

### ASP Staff:

After School Program Coordinator: The program is overseen by a program coordinator who is district level full-time equivalent position. This person is responsible for all program coordination, linking with other agencies, abiding by grant guidelines, fiscal management and seeking additional funds, volunteers and partnerships. The Coordinator also provides direct services to students on a weekly basis.

Grant Funded After School Program Lead Project Facilitator (LPF): The Lead Program Facilitator (LPF) assists with overall program operational components. This person assists all sites in every capacity from training new hires, filling in when needed, assessing program procedures and functioning, attendance monitor, and assisting with trainings.

Grant Funded After School Program Project Facilitator (PF). At each site there is a Program Facilitator (PF) who is responsible for site specific daily operations and oversees instructional aides.

Grant Funded After School Instructional Aides (IA): Each site had three to seven

8.1.4

(depending on size of the site) instructional aides who provided program support. The aides were students from Sierra College, California State University, Sacramento, and/or meet the no child left behind minimum qualifications for an instructional aide position.

Teachers: The after school program use to support a teacher to assist during the homework hour. These positions were eliminated based on the lack of funding in the 2005/2006 school year. The individual school sites funded and hosted an academic hour for students not meeting proficiency levels.

#### Staff Development Activities:

Monthly Leadership Meetings: These meetings involve the Coordinator, Lead Program Facilitator, and Site Program Facilitators. The information covered in the meetings include: site program information, monthly leadership lessons, special events, and program planning time.

All Staff Meetings: These meetings are mandatory for all after school staff to attend and occur on a regular basis. Topics addressed centered primarily on improving the program, management skills, and the knowledge of effective tutoring strategies of those working in the program. Specific trainings included:

- 1 Overall Program Operation
- 2 Youth Development
- 3 Classroom Management
- 4 Behavior Management
- 5 SPARK
- 6 Love and Logic

We also had staff appreciation days to allow all sites to enjoy being part of a larger team.

#### Additional Trainings:

After School Stepping Up to the Plate  
CDE Trainings  
How to Train Trainers

#### **Describe the collaborative:**

**Community Services Advisory Council:** The After School Program is part of a larger collaborative that has been evolving in Western Placer since 1996. The *Community Services Advisory Council* was formed in the beginning of the 1997-98 school year to assist in Healthy Start planning. This council has since taken

8.1.5

on a broader role and is designed to address a variety of community service needs targeting Western Placer County children and their families. This is a strong collaborative with representatives from all segments of the community including parents, business and civic leaders, school personnel and students. Critical community groups such as *Site Based Leadership Teams*, *Bilingual Advisory Council*, and *Lincoln Police* have representatives on the council. The council has addressed issues of recreational needs, health needs, substance abuse and reduction of family violence. The council exists to inform and approve policy decisions regarding school-community service issues, to provide a conduit for diverse community segments to communicate with each other, facilitate cooperation and coordination among agencies and to identify gaps in services and unmet needs. The council has been involved in previous after school planning and will be involved in the current initiative as well. They provide us with both a sense of the needs within the community as well as a conduit for tapping potential partners.

#### **Additional Collaborative Partners:**

**Lincoln Police Department:** The police department provides a youth officer who serves to assist schools in working with at-risk children and youth. This person works with C.A.R.E. staff in targeting the needs of "at-risk" students attending the after school program. The police department also works with the after school program to provide safety presentations to the students. The police department also assists students by providing bike helmets for students who can not afford them.

**Lincoln Fire Department:** The fire department works with the after school program to provide safety presentations to the students.

**S.C.H.O.O.L.S. (Sun City Helping Our Outstanding Local Lincoln Schools) Group:** The Schools Group is a wonderful resource of support for WPUSD schools: both the day school and after school programs. This group consists of approximately 100 volunteers from the Sun City development situated in Lincoln. Many of the volunteers are former educators and thus bring a wealth of knowledge and experience to serving WPUSD students. The volunteers work actively with day school and after school activities.

**Lighthouse Community Counseling Center (LCCC):** The Lighthouse Community Counseling Center was formed in 1997 to address the increasing need for counseling services for children and their families within Lincoln. The center has continued to grow and at present there are multiple agencies providing services within the center. The Lighthouse was once a part of the school district and is currently a nonprofit organization who seeks to help families in need. Currently, the Lighthouse assists our students with mental health

8.1.6

services, providing both individual and group counseling.

**City of Lincoln:** The City of Lincoln Parks and Recreation department has provided and will continue to provide support for the recreational component of the after school program and collaborated on special projects that provide enrichment to students in the after school program.

Youth Task Force: A group of community representatives to establish how our community is providing and caring for its youth. The group was concerned with how to best serve students after school. Currently, they are working to provide additional resources for youth and are considering the idea of a teen center.

**Sierra College:** The After School Coordinator and the Student Service Department work closely to provide students with the opportunity to work within the program. Students from Sierra College have served as the primary instructional aides for the after school program. Students who have the goals to become a teacher are encouraged to apply to gain hands on learning experience and classroom management skills.

**California State University, Sacramento (CSUS):** The students attending CSUS going into the field of teaching are also encouraged to gain valuable work experience within the after school program. Faculty members of the CSUS team have provided consultation and training to the after school program.

**Kaiser Permanente Walking Program:** The after school program has participated in a Walking program funded by Kaiser to help fight childhood obesity. Students in our after school program participated in walking or disguised learning to get them moving. The grant has been made available to the program from the 2006/2007 school year and will continue to be funded for the 2007/2008 school year.

**Community Businesses and Organizations:** The C.A.R.E. program has accessed local businesses and organizations to support the C.A.R.E. program. For example, Kiwanis who provided funding literacy and helped to build after school libraries. SPCA has worked with the CARE program to present information on animal safety. Lowe's has provided funding to expand the enrichment portion of our program. Other community organizations donated student achievement awards for students who have gone above and beyond, those organizations include our local: Mrs. Fields, Mimi's Café, Burger King, Stix, Coconuts Café, A&W, and Glad McBean.

**Snack reimbursement:**

This was the first year the after school program participated in the Snack Reimbursement Program through the National School Lunch Program.

8.1.7

TABLE 1

## PROGRESS ON TARGETED OUTCOMES

Individual school data are reported in the following order in parentheses for each measure (Creekside Oaks, First Street School, Sheridan Elementary, and Glen Edwards Middle)

EVALUATION QUESTIONS	OUTCOME MEASURE	RESULTS 2007/2008
<b>RESULT: Increase student achievement</b>		
Are students increasing rate of work completion?	<ul style="list-style-type: none"> <li>Teacher report</li> <li>Parent report: results are average on a 1-4 scale with 4 being strongly agreed</li> </ul>	<ul style="list-style-type: none"> <li>On the teacher survey, 80%, 76%, 65%, 78% of teachers reported that students always or almost always participated in class <ul style="list-style-type: none"> <li>On the teacher survey, 89%, 93%, 98%, and 82% of teachers reported that students always or almost completed their work.</li> <li>On the teacher survey, 92%, 86%, 90%, 85% of teachers reported that students always or almost always had satisfactory behavior in class</li> <li>On the parent survey, the parent average was 3.58, 3.75, 3.84, and 3.75 in response to a question as to whether the program led to improvements in school work</li> <li>Average ratings were 3.74, 3.78, 3.90, and 3.75 in response to a question as to whether the program had a positive effect on their child's behavior.</li> </ul> </li> </ul>
Are increased rates of completion leading to increased academic achievement?	<ul style="list-style-type: none"> <li>CST Results</li> <li>Teacher surveys</li> <li>Parent Surveys: results are average on a 1-4 scale with 4 being strongly agreed</li> </ul>	<ul style="list-style-type: none"> <li>See Table 2 and 3 for complete CST results. In total 74 students increased one or more levels on Reading CST and 94 increased one or more levels on math CST. In contrast, 48 students decreased one or more levels on reading and 46 decreased one or more levels in math (table 2).</li> <li>On the parent survey, the</li> </ul>

8.1.8



		<p>parent average was 3.58, 3.75, 3.84, and 3.75 in response to a question as to whether the program led to improvements in school work</p> <ul style="list-style-type: none"> <li>On the student survey, 89%, 99%, 96%, and 100% reported that the program helped them a lot or a little to get work done</li> </ul>
<b>RESULT: INVOLVE CHILDREN IN POSITIVE ALTERNATIVE AFTER SCHOOL ACTIVITIES</b>		
Are a variety of different enrichment and recreational activities being offered?	<ul style="list-style-type: none"> <li>Schedule of activities offered</li> </ul>	<ul style="list-style-type: none"> <li>A variety of activities were offered with support from aides, volunteers and teachers.</li> </ul>
Are activities offered responsive to needs of students and parents?	<ul style="list-style-type: none"> <li>Parent survey: results are average on a 1-4 scale with 4 being strongly agreed</li> <li>Student/parent survey at end of each cycle</li> </ul>	<ul style="list-style-type: none"> <li>Average rating on parent survey was 3.68, 3.82, 3.95 and 3.95, in response to the question as to whether their student enjoyed the after school recreation. <ul style="list-style-type: none"> <li>Average ratings in response to the question as to whether the student enjoyed the enrichment activities were 3.71, 3.84, 3.95 and 3.90.</li> <li>Average rating in response to the question as to whether the student enjoyed the tutoring sessions were 3.65, 3.81, 3.95 and 3.80.</li> </ul> </li> </ul>

8.19

**TABLE 2**

CST changes by school

Table 2

Number of students who changed ratings on STAR testing from 2007 to 2008

School	Reading		Reading		Math		Math	
	Incr. 1 level	Incr. 2 levels	Decr. 1 level	Decr. 2 levels	Incr. 1 level	Incr. 2 levels	Decr. 1 level	Decr. 2 levels
Creekside Oaks	10	0	11	1	13	2	8	2
First Street	18	0	4	1	17	1	7	1
Sheridan	5	1	5	2	2	4	6	0
Glenn Edwards	33	7	21	3	45	10	21	1
<b>TOTAL</b>	<b>66</b>	<b>8</b>	<b>41</b>	<b>7</b>	<b>77</b>	<b>17</b>	<b>42</b>	<b>4</b>

Table 3

Number of students at proficient or advanced skill levels on CST

School	Reading	Math
Creekside Oaks	20	30
First Street	23	36
Sheridan	8	18
Glenn Edwards	35	40
<b>TOTAL</b>	<b>86</b>	<b>124</b>

**SURVEY DATA:**Teachers

A teacher survey was administered to evaluate individual student progress for After School participants. Questions were targeted to behaviors considered important to school success. Teachers rated students on a 5 point Likert scale from never to always on the following questions:

## 1 STUDENT TURNS IN HIS OR HER HOMEWORK COMPLETED

- ☐ % of teachers responding always or almost always across sites.

Creekside Oaks	89%
----------------	-----

8.1.10

First Street School	93%
Sheridan Elementary	98%
Glenn Edwards Middle	82%

2 STUDENT PARTICIPATES IN CLASS:

- % of teachers responding always or almost always across sites.

CREEKSIDE OAKS	80%
First Street School	76%
Sheridan Elementary	65%
Glenn Edwards Middle	78%

3 STUDENT ATTENDS CLASS ON A REGULAR BASIS:

- % of teachers responding always or almost always across sites.

Creekside Oaks	98%
First Street	99%
100	97%
Glenn Edwards Middle	90%

4 STUDENT HAS SATISFACTORY BEHAVIOR IN CLASS:

- % of teachers responding always or almost always across sites.

Creekside Oaks	92%
First Street	86%
Sheridan	90%
GEMS	85%

5 STUDENT INTERACTS WELL WITH OTHERS IN CLASS:

- % of teachers responding always or almost always across sites.

Creekside Oaks	94%
First Street	94%
Sheridan	96%
Glenn Edwards Middle	89%

**Students**

Student surveys were also administered. These surveys helped determine if the Program was beneficial to the students as well as what activities in the Program were the most enjoyable and to them.

8.1.11

The Student Feedback survey was given upon the completion of the After School Program. This survey posed three questions that focused on student improvement in school. Students could respond "a lot", "a little" or "not much" to the questions. Data will be reported by school and responses of "a lot" and "a little" will be combined to report positive responses. A total of 222 surveys were completed.

- ❑ DOES THE HOMEWORK TIME HELP YOU TO GET YOUR WORK DONE:
  - % of students who reported "a lot" or "a little"

Creekside Oaks	89%
First Street	99%
Sheridan	96%
Glenn Edwards Middle	100%

- ❑ DO YOU THINK THE AFTER SCHOOL PROGRAM HELPED YOU TO DO BETTER IN SCHOOL:
  - % of students who reported "a lot" or "a little"

Creekside Oaks	78%
First Street	91%
Sheridan	86%
Glenn Edwards Middle	100%

### Parents

A parent survey was administered to parents regarding the After School Program and their families. Parents were asked to respond as to whether the "strongly disagree", "disagree", "agree" or "strongly agree" with each of the following statements. A total of 154 surveys were completed. Responses are disaggregated by school. Results are reported as average ranking with 1-4 scale with 1 being strongly disagree and 4 being strongly agree.

- ❑ THE AFTER SCHOOL PROGRAM HOURS WORK WELL FOR OUR FAMILY:

Creekside Oaks	3.94
First Street	3.84
Sheridan	3.92
Glenn Edwards Middle	3.70

- ❑ MY CHILD ENJOYS THE AFTER SCHOOL RECREATION:

Creekside Oaks	3.68
First Street	3.75

8.1.12

Sheridan	3.95
Glenn Edwards Middle	3.95

- MY CHILD ENJOYS THE AFTER SCHOOL TUTORING:

Creekside Oaks	3.65
First Street	3.81
Sheridan	3.95
Glenn Edwards Middle	3.95

- MY CHILD ENJOYS THE AFTER SCHOOL ENRICHMENT:

Creekside Oaks	3.71
First Street	3.84
Sheridan	3.95
Glenn Edwards Middle	3.90

- THE AFTER SCHOOL STAFF IS HELPFUL AND FRIENDLY:

Creekside Oaks	3.90
First Street	3.92
Sheridan	3.98
Glenn Edwards Middle	3.80

- THE AFTER SCHOOL PROGRAM HAS HELPED TO IMPROVE MY CHILD'S SCHOOL PERFORMANCE:

○

Creekside Oaks	3.58
First Street	3.75
Sheridan	3.84
Glenn Edwards Middle	3.75

- THE AFTER SCHOOL PROGRAM HAS HAD A POSITIVE EFFECT ON MY CHILD'S BEHAVIOR:

○

Creekside Oaks	3.74
First Street	3.78
Sheridan	3.90
Glenn Edwards Middle	3.75

The results of the Parent Survey indicate that parents feel very positive about the program. They feel that participation has made important differences in the lives of their children and that the program works well for their families.

8.1.13

## **Summary**

Parent and teacher evaluation of the program and their observations demonstrate positive support. Their responses indicate that many children who were not completing their work prior to entry into the after school program were completing work routinely once participating in CARE. Along with work completion they noted such things as more positive attitude and greater participation in class. Both parents and teachers feel that the program is leading to better academic outcomes and more appropriate classroom behaviors. Student reports are also positive. A large majority of children report that the After School Program helps them get their homework done and to do better in school.

There has been increased participation of partners this year as a result of active outreach efforts. These efforts have served to greatly enhance the program

Continued efforts to allow site based decision making have also fostered improved program development.

8.1.14

California

# Report Card '09

*Setting the Agenda for Children*

## HEALTH

Health Coverage	<b>D+</b>
Oral Health	<b>C-</b>
Asthma	<b>D+</b>
Mental Health	<b>C</b>
Infant Health	<b>B-</b>
Adolescent Health	<b>B-</b>

## EDUCATION

Early Care and Education	<b>C</b>
K-12	<b>C-</b>
*After School	<b>B+</b>

## CROSS SYSTEM ISSUES

Integrated Services	<b>D+</b>
Obesity	<b>C-</b>
Child Safety	<b>D+</b>

8.1.15



## After School Programs

GRADE

**B+**

**More California children than ever have access to after school programs, although ensuring program quality remains a challenge.**

After school programs benefit children, parents and communities by providing safe, enriching places for young people to spend their out-of-school time. In California, 3.8 million children, ages 6-17, live with working parents, and those children are likely to be unsupervised at least some of the time.<sup>111</sup> High-quality after school programs provide individualized academic support and offer opportunities for students to explore new interests and build social and cognitive skills, all of which are essential to healthy development and school success. California expanded its investment in public after school programs in 2006, extending them to thousands more schools. The remaining challenge is to ensure that those funds support high-quality, well-attended programs across the state.



8.1.16



### Benefits

- After school programs generate between \$5 and \$7 in public savings for every dollar invested.<sup>112</sup>
- Students who participate in after school programs attend school more often; improvements are most pronounced for children who have had many prior absences.<sup>113</sup>
- Children who participate in after school programs regularly are 30-50% less likely to be arrested than their peers.<sup>114</sup>

### Enrollment

- About 2.5 million children statewide participate in some kind of after school program. About 40% attend a public after school program.<sup>115</sup>
- Between the 2005-06 and 2007-08 school years, California nearly doubled the number of public after school programs in elementary and middle schools to just over 4,000, and quadrupled the number of high school after school programs to 190.<sup>116</sup>

### Workforce

- The expansion of public after school programs is expected to add 12,000 jobs in California.<sup>117</sup>
- As of 2007, after school programs employ 137,000 Californians, roughly the same number of people employed as child care workers statewide.<sup>118</sup>

**After school programs  
generate between  
\$5 and \$7 in public  
savings for every  
dollar invested.**

8.1.17

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Adoption of Revised Administrative Regulation  
5116.1 (Intradistrict Policy)

**AGENDA ITEM AREA:**

Discuss/Action

**REQUESTED BY:**

Mary Boyle

**ENCLOSURES:**

Yes

**DEPARTMENT:**

Educational Services

**FINANCIAL INPUT/SOURCE:**

None

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

Administrative Regulation 5116.1 (Intradistrict Policy) last came before the Board for revision on May 1, 2007. At that time, wording was added regarding students residing in community facilities district areas and regarding priorities for enrollment. Since that time, we have had situations arise necessitating students to be "overflowed" to other schools, not because of parent request but because of lack of space at their home schools. The current revisions address those "overflow" situations, as well as adding timelines into the policy to assist family and school district planning for the next year's enrollment.

**RECOMMENDATION:**

Approve revised policy.

**INTRADISTRICT OPEN ENROLLMENT****Enrollment under the No Child Left Behind Act**

Within a reasonable amount of time, not to exceed 10 school days, after a student becomes the victim of a violent criminal offense while on school grounds, the student's parents/guardians shall be offered an option to transfer their child to an eligible school identified by the Superintendent or designee. The Superintendent or designee shall consider the student's needs and parent/guardian preferences in making the school assignment. If the parents/guardians choose to transfer their child, the transfer shall be completed as soon as practicable.

Within 10 school days after learning that a school has been designated as "persistently dangerous," the Superintendent or designee shall notify parents/guardians of the school's designation. Within 20 school days after learning of the school's designation, the Superintendent or designee shall notify parents/guardians of their option to transfer.

*(cf. 0450 - Comprehensive Safety Plan)*

Parents/guardians who desire to transfer their child out of a "persistently dangerous" school shall provide written notification to the Superintendent or designee and shall rank-order their preferences from among all schools identified by the Superintendent or designee as eligible to receive transfer students. The Superintendent or designee may establish a reasonable timeline, not to exceed 10 school days, for the submission of parent/guardian requests.

The Superintendent or designee shall notify parents/guardians of their school assignment within 10 school days of the date that submissions are due. The Superintendent or designee shall consider the needs and preferences of students and parents/guardians before making an assignment, but is not obligated to accept the parent/guardian's preference if the assignment is not feasible due to space constraints or other considerations. Upon assignment, the transfer shall be completed as soon as practicable. If parents/guardians decline the assigned school, the student may remain in his/her current school.

The transfer shall remain in effect as long as the student's school of origin is identified as "persistently dangerous." The Superintendent or designee may choose to make the transfer permanent based on the educational needs of the student, parent/guardian preferences, and other factors affecting the student's ability to succeed if returned to the school of origin.

The Superintendent or designee shall cooperate with neighboring districts to develop an interdistrict transfer program in the event that space is not available in a district school.

*(cf. 5117 - Interdistrict Agreements)*

*(cf. 5117.2 - Alternative Interdistrict Attendance Program)*

8.2.1

**INTRADISTRICT OPEN ENROLLMENT (continued)****Other Intradistrict Enrollment**

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area. (Ed. Code 35160.5)

To implement intradistrict open enrollment pursuant to Education Code 35160.5:

1. By the end of the prior school year, the Superintendent or designee shall identify those schools which may have space available for non-programmatic transfer students. A list of these schools shall be available at the district office. ~~A final list shall be available no later than two weeks after the school year begins.~~ Applications will be available no later than ~~June~~ **March 1<sup>st</sup>** for the next school year. Parents will be notified of the status of their request no later than ~~ten days prior to the~~ **June 15 for the following** school year.
  2. Students of parents/guardians who submit applications to the district **by the last day of the school year** shall be considered for admission to their school of choice the following school year under the district's open enrollment policy.
  3. Enrollment in a school of choice shall be determined by lot if there is more than one applicant for school placement using the priorities stated in this regulation.
  4. The Superintendent or designee shall inform applicants by mail or telephone by **June 15** ~~July 15~~ as to whether their applications have been approved, denied or placed on a waiting list. If the application is denied, the reasons for denial shall be stated.
  5. Applicants who receive approval must confirm their enrollment within one week.
  6. Admission to a particular school shall not be influenced by a student's academic or athletic performance except insofar as academic standards are required for admission to specialized schools or programs such as programs for gifted and talented students. Such standards shall be uniformly applied to all students. (Education Code 35160.5) ***Student behavior, discipline history and attendance may be considered prior to admission.***
- (cf. 6172 – Gifted and Talented Student Program)
7. It is the responsibility of the parent/guardian to supply adequate information to the district to make a decision on the Intradistrict request. False information used as a basis for securing an Intradistrict Attendance Change Request, will resolve in immediate disenrollment (all categories will invalidate the approval and require the return of the student to his/her regular attendance area.)

8.2.2

**INTRADISTRICT OPEN ENROLLMENT (continued)**

8. Students residing in a community facilities district shall have priority, to the extent provided by law, for attendance at a school financed in whole or in part by the community facilities district.
9. Approved intradistrict transfers shall be effective for one school year. Students wishing to continue attending their preferred school on an intradistrict transfer shall be required to submit a new application for the following school year. Approval for ~~one year~~ does not guarantee *approval* for subsequent years. *Student will maintain good attendance and proper behavior as determined by the principal of the school of attendance in order to maintain his/her intradistrict transfer status.*

***Overflow Enrollment***

1. *District initiated transfer students (overflowed students) will not need to complete an intradistrict transfer request annually.*
2. *District initiated transfer students (overflowed students) at a school for two or more years will have the same rights as residents of that school's attendance boundaries.*
3. *District initiated transfer students (overflowed students) who decline enrollment at their home school of residence will change their status to "intradistrict" for the following year, and will be subject to all intradistrict rules and requirements.*

***Priorities for Enrollment*****Approval of intradistrict transfer requests will be based on the following priorities:**

1. First priority for intradistrict enrollment will be given to students whose parent or guardian is employed at that school. If the number of students in this category exceeds the number of positions available, enrollment will be determined by lot.
2. Second priority for intradistrict enrollment will be given to students who attend the preferred school the prior school year on an approved intradistrict transfer. If the number of student sin this category exceeds the number of positions available, enrollment will be determined by lot.
3. Third priority for intradistrict enrollment will be given to siblings of children already attending a school on an approved intradistrict transfer. If the number of student sin this category exceeds the number of positions available, enrollment will be determined by lot.
4. A student may be given any order of priority for intradistrict enrollment, t the sole discretion of the Superintendent or designee, because of unusual, unique and compelling circumstances. A determination may be based upon at least one of the following: (1) A written statement from a representative of any appropriate state or

8.2.3

## **INTRADISTRICT OPEN ENROLLMENT (continued)**

local agency, including, but not limited to, a law enforcement official, social worker, or properly licensed or registered professional psychiatrist, psychologist, marriage, family and child counselor, or other professional; or (2) a court order, including a temporary restraining order and injunction. Upon making such a finding, the superintendent or designee may approve the student's transfer to a district school that is at capacity and otherwise closed to transfers.

### **Notifications**

Notifications shall be sent to parents/guardians at the beginning of each school year describing all current statutory attendance options and local attendance options available in the district, including:

1. All options for meeting residency requirements for school attendance

*(cf. 5111.1 - District Residency)*

*(cf. 5111.11 - Residency of Students with Caregiver)*

*(cf. 5111.12 - Residency Based on Parent/Guardian Employment)*

*(cf. 5111.13 - Residency for Homeless Children)*

2. Program options offered within local attendance areas
3. A description of any special program options available on both an interdistrict and intradistrict basis
4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied
5. A district application form for requesting a change of attendance
6. The explanation of attendance options under California law as provided by the California Department of Education

Regulation  
Approved:

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
Lincoln, California

8.24

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.


**SUBJECT:**

Subject Matter Verification  
Ed. Code 44258.3

**AGENDA ITEM AREA:**

Action

**REQUESTED BY:**

Bob Noyes   
Assist. Superintendent, Personnel Services

**ENCLOSURES:**

Yes (1)

**DEPARTMENT:**

Personnel

**FINANCIAL INPUT/SOURCE:**

N/A

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

No

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**BACKGROUND:**

With the involvement of appropriate subject matter specialists, the Superintendent or designee shall develop and employ procedures for verifying the subject matter knowledge of teachers assigned to teach in departmentalized classes outside their credential authorization pursuant to mentor teachers, curriculum specialists, resource teachers, classroom teachers certified to teach a subject, staff to regional subject matter projects or curriculum institutes, or college faculty. (Education Code 44258.3)

One instructor's assignment for the 2009/2010 school year was reviewed and verified as outlined in Education Code 44258.3

**RECOMMENDATION:**

Administration recommends the Board of Trustees approve the assignment as recommended by subject matter specialists.

8.3

To: Western Placer Unified School District  
Board of Trustees

From: Bob Noyes, Assist. Superintendent, Personnel Services

Date: March 18, 2009

Subject: Education Code 44258.3

On March 3, 2009 two Lincoln High School science instructors reviewed, and approved, the qualifications and competence of the following instructor to teach in a specific departmentalized setting as defined by Education Code 44258.3 for the 2009/2010 school year:

Dan Williams – Earth Science – Lincoln High School

The following subject matter specialists participated in the qualifications review:

Lee Beckman – Science  
Marilou Edwards – Science

8.3.1



**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**

Second Interim Report

**AGENDA ITEM AREA:**

Action

**REQUESTED BY:**

Terri Ryland  
Assistant Superintendent Business Services

**ENCLOSURES:**

yes

**DEPARTMENT:**

Business Services

**FINANCIAL INPUT/SOURCE:**

see attached

**MEETING DATE:**

March 18, 2009

**ROLL CALL VOTE:**

No

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**BACKGROUND:**

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127.)

In certifying the 2008/09 Second Interim Report as Positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized that the statutory COLA for 2008/09 and 2009/10 is unlikely to be funded and there are projected to be deficits above the zero COLA level. Since the First Interim Report was presented, the District has secured the Basic Aid Supplement Charter School Adjustment monies as discussed separately with the Board. The prior year portion of the funds is presented as a Prior Period Adjustment to Fund Balance, and these monies are anticipated to be received before the end of this fiscal year.

See presentation, attached, for details of current year changes and the multi-year projection.

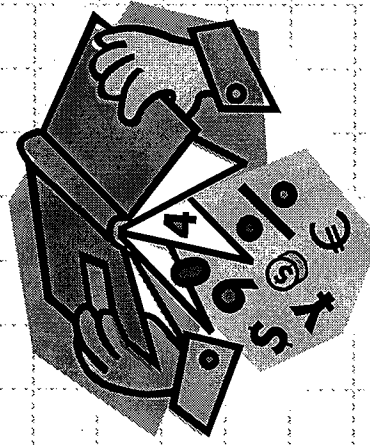
**RECOMMENDATION:**

Staff recommends the Board certify the Second Interim Report as Positive.

8.4

# Western Placer Unified School District 2008-09 Second Interim

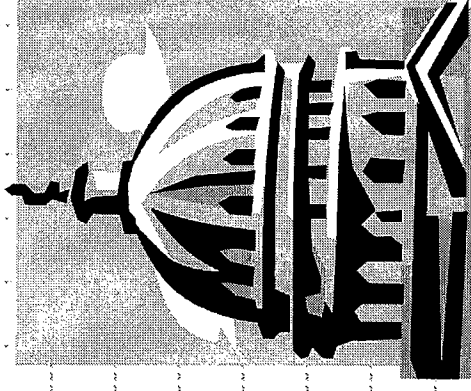
March 18, 2009



8.4.1

# State Budget Process

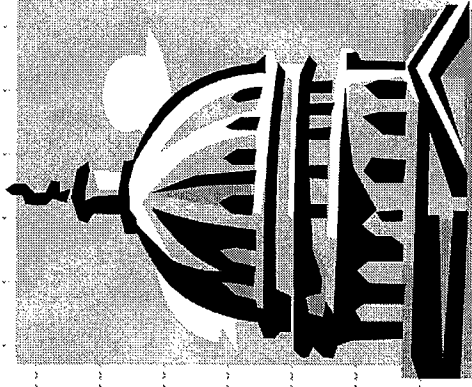
- ◆ January
  - Governor's proposed budget for 2009-10
- ◆ February
  - Legislative Analyst review with comments
- ◆ April
  - Statutory COLA recalculated
- ◆ May
  - "May Revise" will reflect tax adjustments
- ◆ June 15 (or July or September)
  - Final adopted State budget
    - ◆ XXX% COLA
    - ◆ Potential additional programs, or deficit
- ◆ November
  - Legislative Analyst Report (LAO Report)
    - ◆ Projections for next year based on tax collections and economic predictors
- ◆ January
  - Governor's proposed budget for 2010-11...



8.4.2

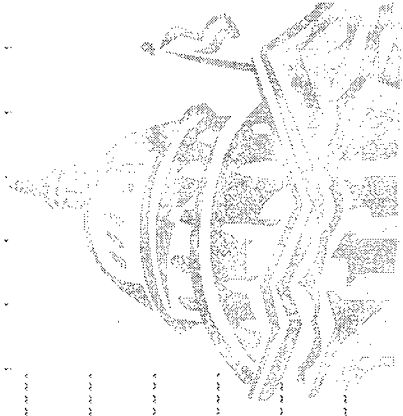
# State Budget Process

- ◆ January
  - Governor's Budget for 2009-10
- ◆ February
  - Legislative Analyst review and comments
- ◆ April
  - COLA recalculated
- ◆ May
  - May Review reflect tax adjustments
- ◆ July 15 (or July 1st if September)
- ◆ Final adopted budget
  - ◆ XXX% COLA
  - ◆ Potential additional programs
  - ◆ Potential additional deficit
- ◆ September
  - Legislative Analyst Report (part)
  - Projections for next year
  - Economic predictor
  - on tax collections and
- ◆ January
  - Governor's Budget for 2010-11...



8.4.3

# State's Fiscal Crisis



- ◆ After calling an emergency legislative session back in November, a revised State budget was signed by the Governor on February 20
- ◆ The magnitude of the cuts to education remained comparable to those proposed by the Governor in the fall, however, more cuts came from categorical programs and less from Revenue Limit

8.4.4

# School Services of California

## Summary of 17-Month Budget

- ◆ No funded Revenue Limit COLA for current or budget year
- ◆ Additional Revenue Limit cuts of 2.63% and 0.75% - beyond zero COLA

School District Revenue Limits	<u>2008-09</u>	<u>2009-10</u>
COLA Deficit Factor	0.94643	0.90117
Further Revenue Limit Cut	0.97372	0.96437
Total Deficit	7.84%	13.09%

8.4.5

# Categoricals in Tiers

- ◆ Categorical Programs were divided into three tiers as far as cuts, funding, and flexibility

## Tier I Programs

No reduction in funding for 2008-09 and 2009-10 (remains at 2007-08 level adjusted for growth/decline).

After School Education and Safety	Home to School Transportation
Child Development	K-3 Class Size Reduction
Child Nutrition	Quality Education Investment Act
Economic Impact Aid (EIA)	Special Education

## Tier II Programs

Reduction of approximately 15.4% in 2008-09, plus additional reduction of 4.5% in 2009-10 (plus adjustment for growth/decline).

Adults in Correctional Facilities	Foster Youth Educational Services
Apprenticeship Programs	K-12 High Speed Network
Agricultural Vocational Education	Partnership Academies
Charter School Facility Grants	Pupil Testing
County Office Oversight (ECMAT)	Year-Round Education
English Language Acquisition Program	

8.4.6

# Tier 3 Programs Hit the Hardest

Reduction of approximately 15.4% in 2008-09, plus additional reduction of 4.5% in 2009-10 (plus adjustment for growth/decline) with flexibility to transfer funds from any of these programs to any "educational purpose" (includes unrestricted General Fund or other categorical programs) for the period from 2008-09 to 2012-13.

AB 825 Targeted Instructional Improvement Block Grant	Class-Size Reduction-9th Grade
AB 825 Teacher Credentialing Block Grant	Deferred Maintenance
AB 825 Professional Development Block Grant	Educational Technology
AB 825 Pupil Retention Block Grant	Gifted and Talented Education (GATE)
AB 825 School Safety Consolidated	High Priority Schools and II/USP*
AB 825 School and Library Improvement Administrator Training Program (AB 430)	Indian Education Centers
Adult Education	Instructional Materials Fund
Alternative Credentialing	International Baccalaureate
Arts and Music Block Grant	National Board Certification
Bilingual Teacher Training	Peer Assistance and Review
California High School Exit Exam (CAHSEE) Intervention	Physical Education Teacher
California School Age Families Educational Program (CalSAFE)	Recruitment Grants
Student Leadership	Readers for the Blind
Center for Civic Education	Regional Occupational Centers/Programs
Certificated Staff Mentoring Program	SB 472 Professional Development
Charter Schools Categorical Block Grant	School Safety Competitive Grant
Child Oral Health Assessments	Specialized Secondary Programs
Community Based English Tutoring (CBET)	Supplemental Hourly Programs
Community Day Schools	Teacher Dismissal Apportionments
Counselors, Grades 7-12	Williams Audits

8.4.7



# CSR "Flexibility"

- ◆ Class sizes can now inch upward of 20.44
- ◆ The penalties were relaxed per Lookup Chart
- ◆ However, zero funding for students above 20

Penalty Lookup Chart	
0	0%
20.45	5%
21.45	10%
22.45	15%
22.95	20%
24.95	30%

K-3 Students 2009-10	1,697 all grades 1-3
Funding Per Pupil	\$1,071
Cost Per Teacher*	\$61,000

\*Teachers subject to RIF

## Penalty and Net Savings Calculation

Class Size	Penalty for 1st 20 pupils	Total Penalty	Penalty Amount	Teachers	Teacher Cost	Savings	Net Savings
20	0%	0%	\$0	85	\$5,185,000	\$0	\$0
21	5%	10%	\$173,094	81	\$4,941,000	\$244,000	\$70,906
22	10%	18%	\$330,452	77	\$4,697,000	\$488,000	\$157,548
22.5	15%	24%	\$444,275	75	\$4,575,000	\$610,000	\$165,725
24.5	20%	35%	\$630,557	69	\$4,209,000	\$976,000	\$345,443
25	30%	44%	\$799,694	68	\$4,148,000	\$1,037,000	\$237,306
30	30%	53%	\$869,326	57	\$3,477,000	\$1,708,000	\$738,674
32	30%	56%	\$1,022,336	53	\$3,233,000	\$1,952,000	\$929,664

One class of 25-70% funding for 20 students and 0% funding for 5 students

8.48

# 2008-09 Current Year Assumptions

- ◆ Revenue Limit was revised up to reflect apportionment of new Charter School Adjustment money
  - However, Revenue Limit COLA was deflated mid-year by 2.63%
  - Depending on P-2 ADA, there will be additional RL funds or Charter School Adjustment money
- ◆ Other revenue increased due to MAA claims and CSR funding
- ◆ Salary expenditures have increased due to
  - Additional long-term subs, class size overage payments and classified coaches
- ◆ Other expenditures increased due to costs incurred to gain new Charter School Adjustment money, MAA contract expenditures, field trips, and 6<sup>th</sup> grade science trip
- ◆ Unrestricted contributions to restricted programs increased \$930,000 since first interim due to
  - Increased Non-public school costs
  - Decrease in Transportation revenue
  - Increase in legal expenditures
  - Cost of new speech therapist and 0.5 RSP teacher
- ◆ In addition, Special Ed Billback to the SELPA is estimated at \$900,000 ABOVE budget!

8.4.9

✓ The Second Interim projections reflect the District's projected ability to meet all financial obligations for this fiscal year and two subsequent years. This is a Positive certification.

# Revenue Changes Since First Interim

Budgeted Deficit Spending at First Interim (\$496,927)

## Revenues

### Increase:

Revenue Limit (Basic Aid Charter Adjustment)<sup>1</sup>

\$3,115,000

Projected change in ADA

\$510,000

Misc. Minor RL Adjustments (BTS, COE pass-thru, etc)

\$100,000

Local Revenue<sup>2</sup>

\$105,000

CSR Revenues

\$50,000

### Decrease:

Revenue Limit<sup>3</sup>

(\$1,080,000)

Total Change in Revenues

\$2,800,000

8,410

# Expenditure Changes Since First Interim

## Expenditures

### Increase:

Certificated Salaries<sup>4</sup>

\$75,000

Classified Salaries<sup>5</sup>

\$25,000

Books & Supplies<sup>6</sup>

\$35,000

Services & Other Operating Exp.<sup>7</sup>

\$230,000

Special Education Billback to SELPA<sup>9</sup>

\$930,000

Contributions<sup>8</sup>

\$935,000

Other

\$2,670

### Decrease:

Employee Benefits

(\$20,000)

Other Outgo (Cafeteria contribution)

(\$40,000)

*Total Change in Expenditures*

\$2,172,670

*Total Change in Budgeted FB*

\$627,330

Budgeted Excess of Revenues over Expenditures at

Second Interim

\$130,403

8411

# Footnotes for Changes to Budget

- <sup>1</sup> Estimated basic aid backfill funds the district will receive in 2008-09 based on P-1 ADA and property tax information.
- <sup>2</sup> Due mostly to an increase in budgeted MAA revenues.
- <sup>3</sup> Due to 2.63% revenue limit deficit factor adopted in the Legislature's revised 2008-09 budget.
- <sup>4</sup> Additional substitute costs for long-term leaves, and increase in class size overage budget.
- <sup>5</sup> Classified coaches and other small modifications.
- <sup>6</sup> Custodial supplies, lottery adjustments based on actual FTE
- <sup>7</sup> Revenue limit (Basic Aid) project, MAA contract expenditures, field trips (paid to Transportation), 6th grade science trip expenditures
- <sup>8</sup> Increase in Nonpublic Schools, Decrease in Transportation Revenues, Increase in Legal Expenditures, Cost of new speech therapist
- <sup>9</sup> Recently received first Billback from SELPA under new funding model; both pupil counts and intensive "fee for service" Billback increased by \$650,000 over prior year, and \$900,000 over budget.

8.4.12

# Contributions to Restricted Increase Since First Interim

<u>Program</u>	<u>Resource</u>	<u>First Interim Contribution</u>	<u>Second Interim Contribution</u>	<u>Increase</u>
PL94-142	3310 *	\$657,724	\$582,757	(\$74,967)
PPPIP	3315 *	\$30,901	\$47,515	\$16,614
PPPIP	3320 *	\$30,509	\$50,969	\$20,460
Special Education	6500 *	\$1,619,026	\$2,005,786	\$386,760
Workability	6520 *	\$25,279	\$25,725	\$446
Transportation	7230	\$616,835	\$807,227	\$190,392
Special Ed Transp.	7240 *	\$126,466	\$122,735	(\$3,731)
Maintenance	8100/8150	\$1,354,768	\$1,754,768	\$400,000
Total Contribution to Restr Programs		<u>\$4,461,508</u>	<u>\$5,397,482</u>	<u>\$935,974</u>
<u>Special Ed Billback</u>				
Program	0000 *	\$880,000	\$1,814,000	\$934,000
Transportation	7240 *	<u>\$420,000</u>	<u>\$420,000</u>	<u>\$0</u>
		\$1,300,000	\$2,234,000	<u>\$934,000</u>
* Total Special Ed contribution + billback ("encroachment")				
		\$3,789,905	\$5,069,487	<u>\$1,279,582</u>

8.4.13

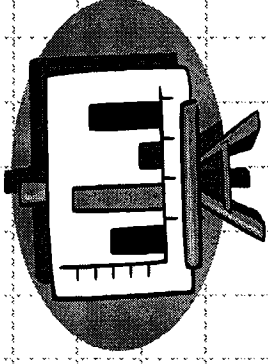
# CBEDS Enrollment

Growth of 255 students, or 4.2%

CBEDS October 1st 2008

GRADE	TBMS	SHER	FSS	CCC	COES	GEMS	PHS	LHS	FRE	TBE	LCE	NPS	TOTAL
K		11	70	75	115				109	116	101		597
1		14	63	80	121				91	121	101		591
2		15	63	66	101				77	125	100		547
3		16	70	73	92				83	127	98		559
4		12	82	82	99				84	112	93		564
5		12	70	52	89				64	113	89		489
6	306					189							495
7	278					230							508
8	254					219							473
9							0	433					433
10							15	389				1	405
11							38	336				1	375
12							34	315				3	352
SUBTOT.	838	80	418	428	617	638	87	1473	508	714	582	5	6388
													0
													0
													0
TOTAL	838	80	418	428	617	638	87	1473	508	714	582	5	6388

8.4.14



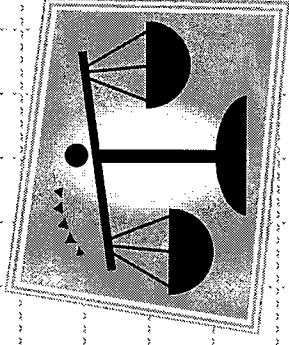
# Multi-Year Projections (MYP)

- ◆ Revenues are based on the New and Improved Adopted 17-Month State Budget
  - ADA growth assumed at 3% for next two years
  - 2008-09 and 2009-10 continue to look very dismal
    - ◆ Revenues falling short of forecasts
    - ◆ Current year funded COLA of 0.68% eliminated and zero COLA for 2009-10
    - ◆ Additional deficit of 2.63% for 2008-09 and 0.75% for 2009-10
  - Some level of COLA may be available in 2010-11 (assumed 0.7%)
  - Increased interest revenue due to larger anticipated cash balance
- ◆ Expenditure changes include
  - Step and column for certificated of 1.6%
  - Step for classified of 2%
  - Addition of 7.5 FTE teachers each year for growth
  - No other increases to expenditures for CPI increases or negotiated salary increases are included
  - Decrease in legal fees for 2009-10

8.4.15



# Balancing the Budget



## ◆ Fund Balance

- Used portion of new Charter School Adjustment money to bring ending fund balance to 5% each year

◆ For 2009-10 budget development, holes in the budget due to State funding shortfalls will be filled with one-time Charter School Adjustment monies

◆ This next year will be a time of planning and analysis regarding funding and implementing programs with current on-going and new tentative monies

8.4.16

# Other One-time Needs (Fund Balance)

## ◆ Subject to Board discussion and approval

Reserve for Economic Uncertainties to 5% (Additional)	\$980,000
Transfer to Special Reserve Fund to cover Retiree Benefits	\$2,300,000
Charter Supplement Reserve	\$3,115,000
Computer Replacement Reserve	\$500,000
Wetlands property reserve fund, per agreement	\$750,000
Reserve for staffing fluctuations during growth	\$210,000
Reserve for funding opening of new school	\$800,000
Standing additional reserves	<u>\$8,655,000</u>

✓ *Note – additional interest revenue will accrue to District based on increased fund balances*

8.4.17

# Current Year Total General Fund

	Second Interim		
	Unrestricted	Restricted	Combined
<b>Revenue</b>			
Revenue Limit Sources	37,707,278	0	37,707,278
Federal Revenue	0	2,158,498	2,158,498
State Revenue	2,871,453	2,806,302	5,677,755
Local Revenue	1,555,546	2,538,840	4,094,386
<b>Total Revenue</b>	<b>42,134,277</b>	<b>7,503,640</b>	<b>49,637,917</b>
<b>Expenditures</b>			
Certificated Salaries	20,263,648	3,460,545	23,724,193
Classified Salaries	3,630,221	2,974,593	6,604,814
Benefits	6,970,849	2,116,825	9,087,674
Books and Supplies	994,357	3,338,684	4,333,041
Other Services & Oper. Expenses	3,049,329	1,318,353	4,367,682
Capital Outlay	0	269,375	269,375
Other Outgo 7xxx	2,234,069	65,304	2,299,373
Transfer of Indirect 73xx	(528,872)	429,580	(99,292)
<b>Total Expenditures</b>	<b>36,613,601</b>	<b>13,973,259</b>	<b>50,586,860</b>
Deficit/Surplus	5,520,676	(6,469,619)	(948,943)
Transfers In	15,000	0	15,000
Transfers out	(7,791)	(204,000)	(211,791)
Contributions to Restricted	(5,397,482)	5,397,482	0
<b>Net increase (decrease) in Fund Bal</b>	<b>130,403</b>	<b>(1,276,137)</b>	<b>(1,145,734)</b>
Beginning Balance	1,089,607	1,459,452	2,549,059
Audit Adj	14,342,129		14,342,129
<b>Ending Balance</b>	<b>15,562,139</b>	<b>183,315</b>	<b>15,745,454</b>
	30.76%		

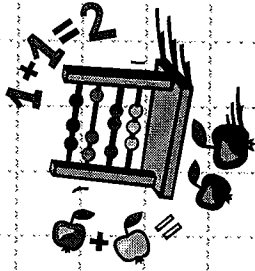
8,418

# 2009-10 Budget Impact

	Second Interim 2008/09			Projection 2009/10		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>						
Revenue Limit Sources	37,707,278	0	37,707,278	38,768,471	0	38,768,471
Federal Revenue	0	2,158,498	2,158,498	0	2,150,000	2,150,000
State Revenue	2,871,453	2,806,302	5,677,755	2,900,000	2,800,000	5,700,000
Local Revenue	1,555,546	2,538,840	4,094,386	1,900,000	2,540,000	4,440,000
<b>Total Revenue</b>	<b>42,134,277</b>	<b>7,503,640</b>	<b>49,637,917</b>	<b>43,568,471</b>	<b>7,490,000</b>	<b>51,058,471</b>
<b>Expenditures</b>						
Certificated Salaries	20,263,648	3,460,545	23,724,193	20,938,648	3,515,545	24,454,193
Classified Salaries	3,630,221	2,974,593	6,604,814	3,753,221	3,034,593	6,787,814
Benefits	6,970,849	2,116,825	9,087,674	7,300,000	2,160,000	9,460,000
Books and Supplies	994,357	3,338,684	4,333,041	1,000,000	2,076,000	3,076,000
Other Services & Oper. Expenses	3,049,329	1,318,353	4,367,682	3,000,000	1,015,000	4,015,000
Capital Outlay	0	269,375	269,375	0	270,000	270,000
Other Outgo 7xxx	2,234,069	65,304	2,299,373	2,200,000	65,000	2,265,000
Transfer of indirect 73xx	(528,872)	429,580	(99,292)	(530,000)	430,000	(100,000)
<b>Total Expenditures</b>	<b>36,613,601</b>	<b>13,973,259</b>	<b>50,586,860</b>	<b>37,661,869</b>	<b>12,566,138</b>	<b>50,228,007</b>
Deficit/Surplus	5,520,676	(6,469,619)	(948,943)	5,906,602	(5,076,138)	830,464
Transfers In	15,000	0	15,000	15,000	0	15,000
Transfers out	(7,791)	(204,000)	(211,791)	(8,000)	(204,000)	(212,000)
Contributions to Restricted	(5,397,482)	5,397,482	0	(5,097,000)	5,097,000	0
<b>Net increase (decrease) in Fund Bal</b>	<b>130,403</b>	<b>(1,276,137)</b>	<b>(1,145,734)</b>	<b>816,602</b>	<b>(183,138)</b>	<b>633,464</b>
Beginning Balance	1,089,607	1,459,452	2,549,059	15,562,139	183,315	15,745,454
Audit Adj	14,342,129		14,342,129			
<b>Ending Balance</b>	<b>15,562,139</b>	<b>183,315</b>	<b>15,745,454</b>	<b>16,378,741</b>	<b>177</b>	<b>16,378,918</b>
	30.76%			32.61%		

8,419

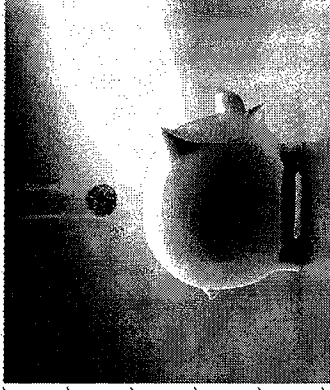
# Year Three Impact



	Second Interim 2008/09			Projection 2009/10			Projection 2010/11		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
Revenue Limit Sources	37,707,278	0	37,707,278	38,768,471	0	38,768,471	40,137,457	0	40,137,457
Federal Revenue	0	2,158,498	2,158,498	0	2,150,000	2,150,000	0	2,150,000	2,150,000
State Revenue	2,871,453	2,806,302	5,677,755	2,900,000	2,800,000	5,700,000	2,900,000	2,800,000	5,700,000
Local Revenue	1,555,546	2,538,840	4,094,386	1,900,000	2,540,000	4,440,000	1,900,000	2,540,000	4,440,000
<b>Total Revenue</b>	<b>42,134,277</b>	<b>7,593,640</b>	<b>49,637,917</b>	<b>43,568,471</b>	<b>7,490,000</b>	<b>51,058,471</b>	<b>44,937,457</b>	<b>7,490,000</b>	<b>52,427,457</b>
<b>Expenditures</b>									
Certificated Salaries	20,263,648	3,460,545	23,724,193	20,938,648	3,515,545	24,454,193	21,623,648	3,571,545	25,195,193
Classified Salaries	3,630,221	2,974,593	6,604,814	3,753,221	3,034,593	6,787,814	3,877,221	3,095,593	6,972,814
Benefits	6,970,849	2,116,825	9,087,674	7,300,000	2,160,000	9,460,000	7,550,000	2,205,000	9,755,000
Books and Supplies	994,357	3,338,684	4,333,041	1,000,000	2,076,000	3,076,000	1,000,000	1,730,862	2,730,862
Other Services & Oper. Expenses	3,049,329	1,318,353	4,367,682	3,000,000	1,015,000	4,015,000	3,000,000	1,015,000	4,015,000
Capital Outlay	0	269,375	269,375	0	270,000	270,000	0	270,000	270,000
Other Outgo 7xxx	2,234,069	65,304	2,299,373	2,200,000	65,000	2,265,000	2,200,000	65,000	2,265,000
Transfer of Indirect 73xx	(528,872)	429,580	(99,292)	(530,000)	430,000	(100,000)	(530,000)	430,000	(100,000)
<b>Total Expenditures</b>	<b>36,613,601</b>	<b>13,973,259</b>	<b>50,586,860</b>	<b>37,661,869</b>	<b>12,566,138</b>	<b>50,228,007</b>	<b>38,720,869</b>	<b>12,383,000</b>	<b>51,103,869</b>
Deficit/Surplus	5,520,676	(6,469,619)	(948,943)	5,906,602	(5,076,138)	830,464	6,216,588	(4,893,000)	1,323,588
Transfers In	15,000	0	15,000	15,000	0	15,000	15,000	0	15,000
Transfers out	(7,791)	(204,000)	(211,791)	(8,000)	(204,000)	(212,000)	(8,000)	(204,000)	(212,000)
Contributions to Restricted	(5,397,482)	5,397,482	0	(5,097,000)	5,097,000	0	(5,097,000)	5,097,000	0
Net increase (decrease) in Fund Balance	130,403	(1,276,137)	(1,145,734)	816,602	(183,138)	633,464	1,126,588	0	1,126,588
Beginning Balance	1,089,607	1,459,452	2,549,059	15,562,139	183,315	15,745,454	16,378,741	177	16,378,918
Audit Adj	14,342,129		14,342,129						
<b>Ending Balance</b>	<b>15,562,139</b>	<b>183,315</b>	<b>15,745,454</b>	<b>16,378,741</b>	<b>177</b>	<b>16,378,918</b>	<b>17,505,329</b>	<b>177</b>	<b>17,505,506</b>
Revolving Fund	2,000		2,000	2,000		2,000	2,000		2,000
Stores	0		0	0		0	0		0
State Req 3% Res for Econ Un	2,539,933		2,539,933	2,500,000		2,500,000	2,600,000		2,600,000
Restricted Designations		183,315	183,315		177	177		177	177
Emergency 1.5% Reserve	0		0	0		0	0		0
<b>Unappropriated Fund Balan</b>	<b>13,020,206</b>	<b>0</b>	<b>13,020,206</b>	<b>13,876,741</b>	<b>0</b>	<b>13,876,741</b>	<b>14,903,329</b>	<b>0</b>	<b>14,903,329</b>

8.4.20

# Ending Balances



	Second Interim 2008/09		Projection 2009/10		Projection 2010/11	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Net increase (decrease) in Fund Balance	130,403	(1,276,137)	816,602	(183,138)	1,126,588	0
Beginning Balance	1,089,607	1,459,452	15,562,139	183,315	16,378,741	177
Audit Adj	14,342,129	14,342,129				
Ending Balance	15,562,139	183,315	16,378,741	177	17,505,329	177
	30.76%		32.61%		34.25%	
Revolving Fund	2,000	2,000	2,000	2,000	2,000	2,000
Stores	0	0	0	0	0	0
5% Res for Econ Uncert	2,539,933	2,539,933	2,500,000	2,500,000	2,600,000	2,600,000
Restricted Designations	13,020,206	13,203,521	13,875,000	177	13,875,000	177
Unappropriated Fund Balance		0	1,741	1,741	1,028,329	0

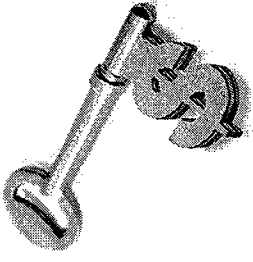
Designate new Fund Balance until use is decided

Designate new Fund Balance until use is decided

Designate new Fund Balance until use is decided

8.4.21

# Cash Flow Considerations



- ◆ The key to fiscal solvency has become Cash
  - Just because a district has Fund Balance does not mean they have the cash to pay their bills
- ◆ October deposit of \$9.1M in TRANS proceeds
- ◆ While cash was very tight the beginning of December, hence the TRANS, we received approximately half of our property tax revenues (85% of revenue) by the end of the month
- ✓ The prior year (one-time) Charter School Adjustment money should be received in April, May and June of this year. If so,
- ◆ Projected ending cash of approximately \$19.9M!

8.4.22

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

Signed: \_\_\_\_\_

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

District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 18, 2009

Signed: \_\_\_\_\_

President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

X  **POSITIVE CERTIFICATION**

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

\_\_\_\_\_ **QUALIFIED CERTIFICATION**

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

\_\_\_\_\_ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Carrie Carlson

Telephone: (916) 434-5095

Title: Director of Fiscal Services

E-mail: ccarlson@wpusd.k12.ca.us

**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.

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	

8.4.23



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	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state) 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 (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	If applicable, changes occurring since first interim meet the required deferred maintenance facilities funding.	X	
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Ending 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., designated for economic uncertainties, undesignated 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 resources 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 tax, 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 the standard for any of the current or two subsequent fiscal years?		X

8.4.24

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2007-08) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	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:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

84.25

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) Revenue Limit Sources		8010-8099	34,744,836.00	33,610,499.00	19,856,538.68	37,707,278.00	4,096,779.00	12.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,811,374.00	2,824,134.00	830,781.85	2,871,453.00	47,319.00	1.7%
4) Other Local Revenue		8600-8799	1,311,274.00	1,483,627.00	989,286.65	1,555,546.00	71,919.00	4.8%
5) TOTAL, REVENUES			38,867,484.00	37,918,260.00	21,676,607.18	42,134,277.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,919,110.00	20,174,361.00	11,682,458.31	20,263,648.00	(89,287.00)	-0.4%
2) Classified Salaries		2000-2999	3,352,212.00	3,604,919.00	2,083,236.36	3,630,221.00	(25,302.00)	-0.7%
3) Employee Benefits		3000-3999	6,640,478.00	6,989,430.00	4,085,511.81	6,970,849.00	18,581.00	0.3%
4) Books and Supplies		4000-4999	703,193.00	983,122.00	463,957.53	994,357.00	(11,235.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	2,499,131.00	2,903,919.00	1,511,225.40	3,049,329.00	(145,410.00)	-5.0%
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	1,184,000.00	1,300,000.00	91,531.00	2,234,069.00	(934,069.00)	-71.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(494,997.00)	(521,092.00)	0.00	(528,872.00)	7,780.00	-1.5%
9) TOTAL, EXPENDITURES			33,803,127.00	35,434,659.00	19,917,920.41	36,613,601.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			5,064,357.00	2,483,601.00	1,758,686.77	5,520,676.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Transfers Out		7600-7629	116,082.00	47,368.00	0.00	7,791.00	39,577.00	83.6%
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	(3,669,851.00)	(4,803,549.00)	0.00	(5,397,482.00)	(593,933.00)	12.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,770,933.00)	(4,835,917.00)	0.00	(5,390,273.00)		

84.26

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>			1,293,424.00	(2,352,316.00)	1,758,686.77	130,403.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,089,607.00	1,089,612.00		1,089,607.00	(5.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		14,342,129.00	14,342,129.00	New
c) As of July 1 - Audited (F1a + F1b)			1,089,607.00	1,089,612.00		15,431,736.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,089,607.00	1,089,612.00		15,431,736.00		
2) Ending Balance, June 30 (E + F1e)			2,383,031.00	(1,262,704.00)		15,562,139.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,354,767.00	1,485,848.00		2,539,933.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		13,020,206.00		
Charter School Adjustment	0000	9780				13,020,206.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	1,026,264.00	(2,750,552.00)				

84.27

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>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,816,126.00	5,432,639.00	3,721,395.00	10,574,616.00	5,141,977.00	94.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	360,477.00	355,463.00	181,859.91	355,463.00	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	37,442,265.00	36,917,638.00	20,337,335.58	36,917,638.00	0.00	0.0%
Unsecured Roll Taxes		8042	948,871.00	1,070,634.00	997,419.05	1,070,634.00	0.00	0.0%
Prior Years' Taxes		8043	2,674.00	14,197.00	(896.47)	14,197.00	0.00	0.0%
Supplemental Taxes		8044	875,000.00	604,592.00	285,284.04	604,592.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	790,667.00	1,009,675.00	959,168.82	1,009,675.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	25,825.00	30,602.00	30,602.00	30,602.00	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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>48,261,905.00</b>	<b>45,435,440.00</b>	<b>26,512,167.93</b>	<b>50,577,417.00</b>	<b>5,141,977.00</b>	<b>11.3%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	150,048.00	164,371.00	103,549.25	154,429.00	(9,942.00)	-6.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,667,117.00)	(11,989,312.00)	(6,759,178.50)	(13,024,568.00)	(1,035,256.00)	8.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>34,744,836.00</b>	<b>33,610,499.00</b>	<b>19,856,538.68</b>	<b>37,707,278.00</b>	<b>4,096,779.00</b>	<b>12.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290						

8.4.28

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)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	142,386.00	155,146.00	95,416.00	155,146.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,973,362.00	1,973,362.00	464,912.00	2,020,681.00	47,319.00	2.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	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	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	670,105.00	670,105.00	242,511.85	670,105.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						

8.4.29

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)
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	25,521.00	25,521.00	27,942.00	25,521.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,811,374.00</b>	<b>2,824,134.00</b>	<b>830,781.85</b>	<b>2,871,453.00</b>	<b>47,319.00</b>	<b>1.7%</b>
<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 RL Deduction		8625	77,536.00	77,536.00	83,502.33	83,502.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	111,000.00	114,063.00	62,929.63	114,063.00	0.00	0.0%
Interest		8660	582,738.00	582,738.00	266,027.88	582,738.00	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								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	200,000.00	200,000.00	354,400.00	200,000.00	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-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	340,000.00	509,290.00	222,426.81	575,243.00	65,953.00	12.9%
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	6350, 6360	8791						

8.4.30

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)
From County Offices	6350, 6360	8792						
From JPAs	6350, 6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,311,274.00	1,483,627.00	989,286.65	1,555,546.00	71,919.00	4.8%
TOTAL, REVENUES			38,867,484.00	37,918,260.00	21,676,607.18	42,134,277.00	4,216,017.00	11.1%

84.31



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 (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,460,919.00	17,621,938.00	10,187,197.35	17,712,377.00	(90,439.00)	-0.5%
Certificated Pupil Support Salaries		1200	776,627.00	789,031.00	463,137.95	792,807.00	(3,776.00)	-0.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,673,608.00	1,755,436.00	1,031,601.01	1,758,084.00	(2,648.00)	-0.2%
Other Certificated Salaries		1900	7,956.00	7,956.00	522.00	380.00	7,576.00	95.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			19,919,110.00	20,174,361.00	11,682,458.31	20,263,648.00	(89,287.00)	-0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	33,751.00	45,291.00	46,070.79	66,772.00	(21,481.00)	-47.4%
Classified Support Salaries		2200	1,086,013.00	1,083,200.00	616,447.16	1,098,404.00	(15,204.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	94,474.00	224,475.00	124,109.76	223,514.00	961.00	0.4%
Clerical, Technical and Office Salaries		2400	1,913,955.00	1,988,791.00	1,145,803.83	1,975,503.00	13,288.00	0.7%
Other Classified Salaries		2900	224,019.00	263,162.00	150,804.82	266,028.00	(2,866.00)	-1.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,352,212.00	3,604,919.00	2,083,236.36	3,630,221.00	(25,302.00)	-0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,647,254.00	1,639,732.00	950,509.03	1,641,786.00	(2,054.00)	-0.1%
PERS		3201-3202	538,979.00	564,666.00	300,637.93	520,376.00	44,290.00	7.8%
OASDI/Medicare/Alternative		3301-3302	547,054.00	552,537.00	308,106.90	543,786.00	8,751.00	1.6%
Health and Welfare Benefits		3401-3402	3,444,582.00	3,564,984.00	2,062,794.59	3,550,702.00	14,282.00	0.4%
Unemployment Insurance		3501-3502	74,587.00	72,255.00	40,624.21	72,321.00	(66.00)	-0.1%
Workers' Compensation		3601-3602	275,047.00	269,356.00	152,413.29	270,226.00	(870.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	201,971.00	137,850.12	201,971.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	91,369.00	98,084.00	67,798.73	89,028.00	9,056.00	9.2%
Other Employee Benefits		3901-3902	21,606.00	25,845.00	64,777.01	80,653.00	(54,808.00)	-212.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			6,640,478.00	6,989,430.00	4,085,511.81	6,970,849.00	18,581.00	0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	24,000.00	24,000.00	23,492.80	24,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,200.00	9,767.00	4,766.66	10,667.00	(900.00)	-9.2%
Materials and Supplies		4300	633,693.00	879,664.00	381,728.80	890,921.00	(11,257.00)	-1.3%
Noncapitalized Equipment		4400	44,300.00	69,691.00	53,969.27	68,769.00	922.00	1.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			703,193.00	983,122.00	463,957.53	994,357.00	(11,235.00)	-1.1%
<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	42,635.00	56,394.00	20,435.56	56,426.00	(32.00)	-0.1%
Dues and Memberships		5300	18,399.00	28,734.00	20,359.00	28,734.00	0.00	0.0%
Insurance		5400-5450	310,000.00	310,200.00	2,910.51	310,200.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,291,400.00	1,392,400.00	952,953.49	1,392,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,772.00	173,051.00	96,387.56	173,051.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	17,266.00	1,294.40	18,447.00	(1,181.00)	-6.8%
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	648,905.00	786,854.00	359,259.83	931,051.00	(144,197.00)	-18.3%
Communications		5900	10,020.00	139,020.00	57,625.05	139,020.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,499,131.00	2,903,919.00	1,511,225.40	3,049,329.00	(145,410.00)	-5.0%

8.432

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	1,184,000.00	1,300,000.00	91,531.00	2,234,069.00	(934,069.00)	-71.9%
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	6350, 6360	7221						
To County Offices	6350, 6360	7222						
To JPAs	6350, 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	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,184,000.00	1,300,000.00	91,531.00	2,234,069.00	(934,069.00)	-71.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(399,869.00)	(422,574.00)	0.00	(429,580.00)	7,006.00	-1.7%
Transfers of Indirect Costs - Interfund		7350	(95,128.00)	(98,518.00)	0.00	(99,292.00)	774.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(494,997.00)	(521,092.00)	0.00	(528,872.00)	7,780.00	-1.5%
TOTAL, EXPENDITURES			33,803,127.00	35,434,659.00	19,917,920.41	36,613,601.00	(1,178,942.00)	-3.3%

84.33

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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	116,082.00	47,368.00	0.00	7,791.00	39,577.00	83.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			116,082.00	47,368.00	0.00	7,791.00	39,577.00	83.6%
<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	(3,669,851.00)	(4,803,549.00)	0.00	(5,397,482.00)	(593,933.00)	12.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,669,851.00)	(4,803,549.00)	0.00	(5,397,482.00)	(593,933.00)	12.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(3,770,933.00)	(4,835,917.00)	0.00	(5,390,273.00)	(554,356.00)	11.5%

8.4.34

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,790,032.00	2,014,459.00	613,783.24	2,158,498.00	144,039.00	7.2%
3) Other State Revenue		8300-8599	2,887,743.00	2,904,639.00	1,913,447.75	2,806,302.00	(98,337.00)	-3.4%
4) Other Local Revenue		8600-8799	2,892,084.00	2,905,664.00	1,316,603.33	2,538,840.00	(366,824.00)	-12.6%
5) TOTAL, REVENUES			7,569,859.00	7,824,762.00	3,843,834.32	7,503,640.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,333,608.00	3,374,082.00	1,970,644.11	3,460,545.00	(86,463.00)	-2.6%
2) Classified Salaries		2000-2999	2,263,715.00	2,974,951.00	1,628,680.49	2,974,593.00	358.00	0.0%
3) Employee Benefits		3000-3999	1,846,768.00	2,080,587.00	1,176,984.99	2,116,825.00	(36,238.00)	-1.7%
4) Books and Supplies		4000-4999	2,651,585.00	3,413,779.00	812,374.70	3,338,684.00	75,095.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	421,550.00	1,240,377.00	982,506.92	1,318,353.00	(77,976.00)	-6.3%
6) Capital Outlay		6000-6999	132,615.00	269,375.00	189,196.07	269,375.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	65,304.00	34,113.36	65,304.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	399,869.00	423,801.00	0.00	429,580.00	(5,779.00)	-1.4%
9) TOTAL, EXPENDITURES			11,049,710.00	13,842,256.00	6,794,500.64	13,973,259.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,479,851.00)	(6,017,494.00)	(2,950,666.32)	(6,469,619.00)		
<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	190,000.00	204,000.00	0.00	204,000.00	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	3,669,851.00	4,803,549.00	0.00	5,397,482.00	593,933.00	12.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,479,851.00	4,599,549.00	0.00	5,193,482.00		

8.4.35

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	(1,417,945.00)	(2,950,666.32)	(1,276,137.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,459,433.00	1,459,452.00		1,459,433.00	(19.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,433.00	1,459,452.00		1,459,433.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,433.00	1,459,452.00		1,459,433.00		
2) Ending Balance, June 30 (E + F1e)			1,459,433.00	41,507.00		183,296.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	1,461,781.00	134,690.00		237,986.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				(54,690.00)		
d) Unappropriated Amount		9790	(2,348.00)	(93,183.00)				

8.436

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>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT 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	755,658.00	755,658.00	194,108.00	776,438.00	20,780.00	2.7%
Special Education Discretionary Grants		8182	139,656.00	139,656.00	128,483.00	139,656.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290	789,950.00	1,061,739.00	291,192.24	1,184,998.00	123,259.00	11.6%

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)
Vocational and Applied Technology Education	3500-3699	8290	88,300.00	25,777.00	0.00	25,777.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	16,468.00	31,629.00	0.00	31,629.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,790,032.00</b>	<b>2,014,459.00</b>	<b>613,783.24</b>	<b>2,158,498.00</b>	<b>144,039.00</b>	<b>7.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	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%
Gifted and Talented Pupils	7140	8311	41,625.00	41,625.00	28,914.00	33,226.00	(8,399.00)	-20.2%
Home-to-School Transportation	7230	8311	366,126.00	366,126.00	218,854.00	383,795.00	17,669.00	4.8%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	407,275.00	407,275.00	207,628.00	415,256.00	7,981.00	2.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	131,108.00	70,437.00	9,239.75	70,437.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	91,682.00	91,682.00	10,941.00	75,055.00	(16,627.00)	-18.1%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	149,586.00	149,586.00	0.00	123,693.00	(25,893.00)	-17.3%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	398,645.00	398,645.00	383,187.00	333,077.00	(65,568.00)	-16.4%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	7,215.00	13,670.00	0.00	13,670.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	175,716.00	175,716.00	187,150.00	146,925.00	(28,791.00)	-16.4%

8438

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)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	123,457.00	123,457.00	105,082.00	111,125.00	(12,332.00)	-10.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	5,934.00	6,924.00	6,924.00	New
School and Library Improvement Block Grant	7395	8590	306,230.00	306,230.00	260,653.00	325,816.00	19,586.00	6.4%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	689,078.00	760,190.00	495,865.00	767,303.00	7,113.00	0.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,887,743.00</b>	<b>2,904,639.00</b>	<b>1,913,447.75</b>	<b>2,806,302.00</b>	<b>98,337.00</b>	<b>-3.4%</b>
<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 RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	427,000.00	427,000.00	91,091.30	150,000.00	(277,000.00)	-64.9%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	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-Revenue Limit (50%)		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	0.00	13,580.00	12,725.03	13,580.00	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	2,465,084.00	2,465,084.00	1,212,787.00	2,375,260.00	(89,824.00)	-3.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

84.39



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)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,892,084.00	2,905,664.00	1,316,603.33	2,538,840.00	(366,824.00)	-12.6%
TOTAL, REVENUES			7,569,859.00	7,824,762.00	3,843,834.32	7,503,640.00	(321,122.00)	-4.1%

8.4.40

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	2,823,282.00	2,818,221.00	1,646,768.85	2,909,950.00	(91,729.00)	-3.3%
Certificated Pupil Support Salaries		1200	154,382.00	160,260.00	92,592.41	160,261.00	(1.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	207,120.00	207,125.00	120,817.69	201,859.00	5,266.00	2.5%
Other Certificated Salaries		1900	148,824.00	188,476.00	110,465.16	188,475.00	1.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,333,608.00</b>	<b>3,374,082.00</b>	<b>1,970,644.11</b>	<b>3,460,545.00</b>	<b>(86,463.00)</b>	<b>-2.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	821,631.00	1,278,246.00	680,845.36	1,291,636.00	(13,390.00)	-1.0%
Classified Support Salaries		2200	830,437.00	969,601.00	516,883.44	931,433.00	38,168.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	436,580.00	517,695.00	317,119.40	531,262.00	(13,567.00)	-2.6%
Clerical, Technical and Office Salaries		2400	122,775.00	166,920.00	85,468.97	176,604.00	(9,684.00)	-5.8%
Other Classified Salaries		2900	52,292.00	42,489.00	28,363.32	43,658.00	(1,169.00)	-2.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,263,715.00</b>	<b>2,974,951.00</b>	<b>1,628,680.49</b>	<b>2,974,593.00</b>	<b>358.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	267,304.00	274,982.00	158,451.93	278,858.00	(3,876.00)	-1.4%
PERS		3201-3202	345,392.00	403,659.00	224,896.06	394,365.00	9,294.00	2.3%
OASDI/Medicare/Alternative		3301-3302	222,246.00	271,786.00	145,598.72	272,689.00	(903.00)	-0.3%
Health and Welfare Benefits		3401-3402	874,534.00	970,392.00	552,317.88	993,469.00	(23,077.00)	-2.4%
Unemployment Insurance		3501-3502	16,662.00	20,058.00	10,324.97	20,013.00	45.00	0.2%
Workers' Compensation		3601-3602	62,807.00	72,437.00	39,205.27	72,823.00	(386.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	52,405.00	59,664.00	32,137.09	59,296.00	368.00	0.6%
Other Employee Benefits		3901-3902	5,418.00	7,609.00	14,053.07	25,312.00	(17,703.00)	-232.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,846,768.00</b>	<b>2,080,587.00</b>	<b>1,176,984.99</b>	<b>2,116,825.00</b>	<b>(36,238.00)</b>	<b>-1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	398,645.00	616,306.00	362,787.19	616,304.00	2.00	0.0%
Books and Other Reference Materials		4200	0.00	11,607.00	689.32	11,858.00	(251.00)	-2.2%
Materials and Supplies		4300	2,251,940.00	2,693,017.00	387,747.20	2,613,198.00	79,819.00	3.0%
Noncapitalized Equipment		4400	1,000.00	92,849.00	61,150.99	97,324.00	(4,475.00)	-4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,651,585.00</b>	<b>3,413,779.00</b>	<b>812,374.70</b>	<b>3,338,684.00</b>	<b>75,095.00</b>	<b>2.2%</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	500.00	63,400.00	38,465.35	66,000.00	(2,600.00)	-4.1%
Dues and Memberships		5300	0.00	615.00	0.00	615.00	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	5,000.00	90,489.00	52,929.24	86,914.00	3,575.00	4.0%
Transfers of Direct Costs		5710	0.00	(1,398.00)	(1,294.40)	(18,447.00)	17,049.00	-1219.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(1,000.00)	1,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	1,071,971.00	886,055.78	1,168,971.00	(97,000.00)	-9.0%
Communications		5900	6,050.00	15,300.00	6,350.95	15,300.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>421,550.00</b>	<b>1,240,377.00</b>	<b>982,506.92</b>	<b>1,318,353.00</b>	<b>(77,976.00)</b>	<b>-6.3%</b>

8.4.41

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	132,615.00	269,375.00	189,196.07	269,375.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			132,615.00	269,375.00	189,196.07	269,375.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	8,598.00	2,898.18	8,598.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	56,706.00	31,215.18	56,706.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	65,304.00	34,113.36	65,304.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	399,869.00	423,801.00	0.00	429,580.00	(5,779.00)	-1.4%
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>			399,869.00	423,801.00	0.00	429,580.00	(5,779.00)	-1.4%
<b>TOTAL, EXPENDITURES</b>			11,049,710.00	13,842,256.00	6,794,500.64	13,973,259.00	(131,003.00)	-0.9%

84.42

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	190,000.00	204,000.00	0.00	204,000.00	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			190,000.00	204,000.00	0.00	204,000.00	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	3,669,851.00	4,803,549.00	0.00	5,397,482.00	593,933.00	12.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,669,851.00	4,803,549.00	0.00	5,397,482.00	593,933.00	12.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			3,479,851.00	4,599,549.00	0.00	5,193,482.00	(593,933.00)	12.9%

8.4.43

2008-09 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	34,744,836.00	33,610,499.00	19,856,538.68	37,707,278.00	4,096,779.00	12.2%
2) Federal Revenue		8100-8299	1,790,032.00	2,014,459.00	613,783.24	2,158,498.00	144,039.00	7.2%
3) Other State Revenue		8300-8599	5,699,117.00	5,728,773.00	2,744,229.60	5,677,755.00	(51,018.00)	-0.9%
4) Other Local Revenue		8600-8799	4,203,358.00	4,389,291.00	2,305,889.98	4,094,386.00	(294,905.00)	-6.7%
5) TOTAL, REVENUES			46,437,343.00	45,743,022.00	25,520,441.50	49,637,917.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,252,718.00	23,548,443.00	13,653,102.42	23,724,193.00	(175,750.00)	-0.7%
2) Classified Salaries		2000-2999	5,615,927.00	6,579,870.00	3,711,916.85	6,604,814.00	(24,944.00)	-0.4%
3) Employee Benefits		3000-3999	8,487,246.00	9,070,017.00	5,262,496.80	9,087,674.00	(17,657.00)	-0.2%
4) Books and Supplies		4000-4999	3,354,778.00	4,396,901.00	1,276,332.23	4,333,041.00	63,860.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	2,920,681.00	4,144,296.00	2,493,732.32	4,367,682.00	(223,386.00)	-5.4%
6) Capital Outlay		6000-6999	132,615.00	269,375.00	189,196.07	269,375.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,184,000.00	1,365,304.00	125,644.36	2,299,373.00	(934,069.00)	-68.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(95,128.00)	(97,291.00)	0.00	(99,292.00)	2,001.00	-2.1%
9) TOTAL, EXPENDITURES			44,852,837.00	49,276,915.00	26,712,421.05	50,586,860.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,584,506.00	(3,533,893.00)	(1,191,979.55)	(948,943.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Transfers Out		7600-7629	306,082.00	251,368.00	0.00	211,791.00	39,577.00	15.7%
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		
4) TOTAL, OTHER FINANCING SOURCES/USES			(291,082.00)	(236,368.00)	0.00	(196,791.00)		

8.4.44

2008-09 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,293,424.00	(3,770,261.00)	(1,191,979.55)	(1,145,734.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,549,040.00	2,549,064.00		2,549,040.00	(24.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		14,342,129.00	14,342,129.00	New
c) As of July 1 - Audited (F1a + F1b)			2,549,040.00	2,549,064.00		16,891,169.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,549,040.00	2,549,064.00		16,891,169.00		
2) Ending Balance, June 30 (E + F1e)			3,842,464.00	(1,221,197.00)		15,745,435.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	1,461,781.00	134,690.00		237,986.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,354,767.00	1,485,848.00		2,539,933.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		13,020,206.00		
Charter School Adjustment	0000	9780				13,020,206.00		
c) Undesignated Amount		9790				(54,690.00)		
d) Unappropriated Amount		9790	1,023,916.00	(2,843,735.00)				

8.4.45

2008-09 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,816,126.00	5,432,639.00	3,721,395.00	10,574,616.00	5,141,977.00	94.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	360,477.00	355,463.00	181,859.91	355,463.00	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	37,442,265.00	36,917,638.00	20,337,335.58	36,917,638.00	0.00	0.0%
Unsecured Roll Taxes		8042	948,871.00	1,070,634.00	997,419.05	1,070,634.00	0.00	0.0%
Prior Years' Taxes		8043	2,674.00	14,197.00	(896.47)	14,197.00	0.00	0.0%
Supplemental Taxes		8044	875,000.00	604,592.00	285,284.04	604,592.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	790,667.00	1,009,675.00	959,168.82	1,009,675.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	25,825.00	30,602.00	30,602.00	30,602.00	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-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			48,261,905.00	45,435,440.00	26,512,167.93	50,577,417.00	5,141,977.00	11.3%
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	150,048.00	164,371.00	103,549.25	154,429.00	(9,942.00)	-6.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,667,117.00)	(11,989,312.00)	(6,759,178.50)	(13,024,568.00)	(1,035,256.00)	8.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			34,744,836.00	33,610,499.00	19,856,538.68	37,707,278.00	4,096,779.00	12.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	755,658.00	755,658.00	194,108.00	776,438.00	20,780.00	2.7%
Special Education Discretionary Grants		8182	139,656.00	139,656.00	128,483.00	139,656.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	789,950.00	1,061,739.00	291,192.24	1,184,998.00	123,259.00	11.6%

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2008-09 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance31 66951 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	88,300.00	25,777.00	0.00	25,777.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	16,468.00	31,629.00	0.00	31,629.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,790,032.00</b>	<b>2,014,459.00</b>	<b>613,783.24</b>	<b>2,158,498.00</b>	<b>144,039.00</b>	<b>7.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	142,386.00	155,146.00	95,416.00	155,146.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	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%
Gifted and Talented Pupils	7140	8311	41,625.00	41,625.00	28,914.00	33,226.00	(8,399.00)	-20.2%
Home-to-School Transportation	7230	8311	366,126.00	366,126.00	218,854.00	383,795.00	17,669.00	4.8%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	407,275.00	407,275.00	207,628.00	415,256.00	7,981.00	2.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,973,362.00	1,973,362.00	464,912.00	2,020,681.00	47,319.00	2.4%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	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 Materi		8560	801,213.00	740,542.00	251,751.60	740,542.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	91,682.00	91,682.00	10,941.00	75,055.00	(16,627.00)	-18.1%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	149,586.00	149,586.00	0.00	123,693.00	(25,893.00)	-17.3%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	398,645.00	398,645.00	383,187.00	333,077.00	(65,568.00)	-16.4%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	7,215.00	13,670.00	0.00	13,670.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	175,716.00	175,716.00	187,150.00	146,925.00	(28,791.00)	-16.4%

8.447



2008-09 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	123,457.00	123,457.00	105,082.00	111,125.00	(12,332.00)	-10.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	5,934.00	6,924.00	6,924.00	New
School and Library Improvement Block Grant	7395	8590	306,230.00	306,230.00	260,653.00	325,816.00	19,586.00	6.4%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	714,599.00	785,711.00	523,807.00	792,824.00	7,113.00	0.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,699,117.00</b>	<b>5,728,773.00</b>	<b>2,744,229.60</b>	<b>5,677,755.00</b>	<b>(51,018.00)</b>	<b>-0.9%</b>
<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 RL Deduction		8625	77,536.00	77,536.00	83,502.33	83,502.00	5,966.00	7.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	111,000.00	114,063.00	62,929.63	114,063.00	0.00	0.0%
Interest		8660	582,738.00	582,738.00	266,027.88	582,738.00	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								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	427,000.00	427,000.00	91,091.30	150,000.00	(277,000.00)	-64.9%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	200,000.00	200,000.00	354,400.00	200,000.00	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-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	340,000.00	522,870.00	235,151.84	588,823.00	65,953.00	12.6%
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	2,465,084.00	2,465,084.00	1,212,787.00	2,375,260.00	(89,824.00)	-3.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

8.448

2008-09 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)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,203,358.00	4,389,291.00	2,305,889.98	4,094,386.00	(294,905.00)	-6.7%
TOTAL, REVENUES			46,437,343.00	45,743,022.00	25,520,441.50	49,637,917.00	3,894,895.00	8.5%

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2008-09 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	20,284,201.00	20,440,159.00	11,833,966.20	20,622,327.00	(182,168.00)	-0.9%
Certificated Pupil Support Salaries		1200	931,009.00	949,291.00	555,730.36	953,068.00	(3,777.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,880,728.00	1,962,561.00	1,152,418.70	1,959,943.00	2,618.00	0.1%
Other Certificated Salaries		1900	156,780.00	196,432.00	110,987.16	188,855.00	7,577.00	3.9%
TOTAL, CERTIFICATED SALARIES			23,252,718.00	23,548,443.00	13,653,102.42	23,724,193.00	(175,750.00)	-0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	855,382.00	1,323,537.00	726,916.15	1,358,408.00	(34,871.00)	-2.6%
Classified Support Salaries		2200	1,916,450.00	2,052,801.00	1,133,330.60	2,029,837.00	22,964.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	531,054.00	742,170.00	441,229.16	754,776.00	(12,606.00)	-1.7%
Clerical, Technical and Office Salaries		2400	2,036,730.00	2,155,711.00	1,231,272.80	2,152,107.00	3,604.00	0.2%
Other Classified Salaries		2900	276,311.00	305,651.00	179,168.14	309,686.00	(4,035.00)	-1.3%
TOTAL, CLASSIFIED SALARIES			5,615,927.00	6,579,870.00	3,711,916.85	6,604,814.00	(24,944.00)	-0.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,914,558.00	1,914,714.00	1,108,960.96	1,920,644.00	(5,930.00)	-0.3%
PERS		3201-3202	884,371.00	968,325.00	525,533.99	914,741.00	53,584.00	5.5%
OASDI/Medicare/Alternative		3301-3302	769,300.00	824,323.00	453,705.62	816,475.00	7,848.00	1.0%
Health and Welfare Benefits		3401-3402	4,319,116.00	4,535,376.00	2,615,112.47	4,544,171.00	(8,795.00)	-0.2%
Unemployment Insurance		3501-3502	91,249.00	92,313.00	50,949.18	92,334.00	(21.00)	0.0%
Workers' Compensation		3601-3602	337,854.00	341,793.00	191,618.56	343,049.00	(1,256.00)	-0.4%
OPEB, Allocated		3701-3702	0.00	201,971.00	137,850.12	201,971.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	143,774.00	157,748.00	99,935.82	148,324.00	9,424.00	6.0%
Other Employee Benefits		3901-3902	27,024.00	33,454.00	78,830.08	105,965.00	(72,511.00)	-216.7%
TOTAL, EMPLOYEE BENEFITS			8,487,246.00	9,070,017.00	5,262,496.80	9,087,674.00	(17,657.00)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	422,645.00	640,306.00	386,279.99	640,304.00	2.00	0.0%
Books and Other Reference Materials		4200	1,200.00	21,374.00	5,455.98	22,525.00	(1,151.00)	-5.4%
Materials and Supplies		4300	2,885,633.00	3,572,681.00	769,476.00	3,504,119.00	68,562.00	1.9%
Noncapitalized Equipment		4400	45,300.00	162,540.00	115,120.26	166,093.00	(3,553.00)	-2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,354,778.00	4,396,901.00	1,276,332.23	4,333,041.00	63,860.00	1.5%
<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	43,135.00	119,794.00	58,900.91	122,426.00	(2,632.00)	-2.2%
Dues and Memberships		5300	18,399.00	29,349.00	20,359.00	29,349.00	0.00	0.0%
Insurance		5400-5450	310,000.00	310,200.00	2,910.51	310,200.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,291,400.00	1,392,400.00	952,953.49	1,392,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	182,772.00	263,540.00	149,316.80	259,965.00	3,575.00	1.4%
Transfers of Direct Costs		5710	0.00	15,868.00	0.00	0.00	15,868.00	100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(1,000.00)	1,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,058,905.00	1,858,825.00	1,245,315.61	2,100,022.00	(241,197.00)	-13.0%
Communications		5900	16,070.00	154,320.00	63,976.00	154,320.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,920,681.00	4,144,296.00	2,493,732.32	4,367,682.00	(223,386.00)	-5.4%

84.50

2008-09 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	132,615.00	269,375.00	189,196.07	269,375.00	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>132,615.00</b>	<b>269,375.00</b>	<b>189,196.07</b>	<b>269,375.00</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	1,184,000.00	1,300,000.00	91,531.00	2,234,069.00	(934,069.00)	-71.9%
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	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	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	8,598.00	2,898.18	8,598.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	56,706.00	31,215.18	56,706.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,184,000.00</b>	<b>1,365,304.00</b>	<b>125,644.36</b>	<b>2,299,373.00</b>	<b>(934,069.00)</b>	<b>-68.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	1,227.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(95,128.00)	(98,518.00)	0.00	(99,292.00)	774.00	-0.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(95,128.00)</b>	<b>(97,291.00)</b>	<b>0.00</b>	<b>(99,292.00)</b>	<b>2,001.00</b>	<b>-2.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>44,852,837.00</b>	<b>49,276,915.00</b>	<b>26,712,421.05</b>	<b>50,586,860.00</b>	<b>(1,309,945.00)</b>	<b>-2.7%</b>

8.4.51

2008-09 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	190,000.00	204,000.00	0.00	204,000.00	0.00	0.0%
To: Cafeteria Fund		7616	116,082.00	47,368.00	0.00	7,791.00	39,577.00	83.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			306,082.00	251,368.00	0.00	211,791.00	39,577.00	15.7%
<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		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(291,082.00)	(236,368.00)	0.00	(196,791.00)	(39,577.00)	-16.7%

8.4.52

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	145,904.00	149,325.00	72,414.00	118,736.00	(30,589.00)	-20.5%
4) Other Local Revenue		8600-8799	85,000.00	90,098.00	648.27	97,149.00	7,051.00	7.8%
5) TOTAL, REVENUES			230,904.00	239,423.00	73,062.27	215,885.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	105,436.00	107,371.00	91,467.83	171,433.00	(64,062.00)	-59.7%
2) Classified Salaries		2000-2999	29,209.00	30,811.00	20,199.69	30,802.00	9.00	0.0%
3) Employee Benefits		3000-3999	30,267.00	34,425.00	23,477.56	37,752.00	(3,327.00)	-9.7%
4) Books and Supplies		4000-4999	21,794.00	23,757.00	4,546.10	24,299.00	(542.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	12,314.00	6,003.10	12,814.00	(500.00)	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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			186,706.00	208,678.00	145,694.28	277,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			44,198.00	30,745.00	(72,632.01)	(61,215.00)		
<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		

8.4.53

2008-09 Second Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,198.00	30,745.00	(72,632.01)	(61,215.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,800.00	80,801.00		161,601.00	80,800.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,800.00	80,801.00		161,601.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,800.00	80,801.00		161,601.00		
2) Ending Balance, June 30 (E + F1e)			124,998.00	111,546.00		100,386.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				100,386.00		
d) Unappropriated Amount		9790	124,998.00	117,555.00				

8.4.54

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>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 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%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</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 STATE REVENUE</b>								
Other State Apportionments								
Adult Education								
Current Year	6390	8311	124,237.00	124,893.00	72,414.00	94,304.00	(30,589.00)	-24.5%
Prior Years	6390	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%
All Other State Revenue		8590	21,667.00	24,432.00	0.00	24,432.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>145,904.00</b>	<b>149,325.00</b>	<b>72,414.00</b>	<b>118,736.00</b>	<b>(30,589.00)</b>	<b>-20.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	648.27	1,000.00	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,000.00	89,098.00	0.00	96,149.00	7,051.00	7.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>85,000.00</b>	<b>90,098.00</b>	<b>648.27</b>	<b>97,149.00</b>	<b>7,051.00</b>	<b>7.8%</b>
<b>TOTAL, REVENUES</b>			<b>230,904.00</b>	<b>239,423.00</b>	<b>73,062.27</b>	<b>215,885.00</b>		

84.55



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 Teachers' Salaries		1100	85,500.00	87,434.00	79,839.43	151,496.00	(64,062.00)	-73.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,936.00	19,937.00	11,628.40	19,937.00	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>			<b>105,436.00</b>	<b>107,371.00</b>	<b>91,467.83</b>	<b>171,433.00</b>	<b>(64,062.00)</b>	<b>-59.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,636.00	500.00	352.56	500.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,573.00	30,311.00	19,847.13	30,302.00	9.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,209.00</b>	<b>30,811.00</b>	<b>20,199.69</b>	<b>30,802.00</b>	<b>9.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,618.00	8,846.00	7,257.92	10,459.00	(1,613.00)	-18.2%
PERS		3201-3202	4,576.00	4,718.00	2,873.10	5,287.00	(569.00)	-12.1%
OASDI/Medicare/Alternative		3301-3302	3,758.00	4,111.00	3,054.32	4,768.00	(657.00)	-16.0%
Health and Welfare Benefits		3401-3402	10,080.00	13,397.00	7,803.73	13,397.00	0.00	0.0%
Unemployment Insurance		3501-3502	406.00	436.00	322.20	522.00	(86.00)	-19.7%
Workers' Compensation		3601-3602	1,529.00	1,595.00	1,302.04	1,893.00	(298.00)	-18.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,037.00	1,041.00	659.85	1,035.00	6.00	0.6%
Other Employee Benefits		3901-3902	263.00	281.00	204.40	391.00	(110.00)	-39.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,267.00</b>	<b>34,425.00</b>	<b>23,477.56</b>	<b>37,752.00</b>	<b>(3,327.00)</b>	<b>-9.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	6,011.00	1,715.16	6,011.00	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	21,794.00	17,746.00	2,830.94	18,288.00	(542.00)	-3.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>21,794.00</b>	<b>23,757.00</b>	<b>4,546.10</b>	<b>24,299.00</b>	<b>(542.00)</b>	<b>-2.3%</b>

8.4.56

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>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	814.00	737.67	814.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	500.00	0.00	0.00	500.00	100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	1,000.00	(1,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	10,000.00	5,000.00	10,000.00	0.00	0.0%
Communications		5900	0.00	1,000.00	265.43	1,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	12,314.00	6,003.10	12,814.00	(500.00)	-4.1%
<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%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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>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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			186,706.00	208,678.00	145,694.28	277,100.00		

8.4.57

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>								
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%
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%
Categorical Education Block Grant Transfers		8995	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>								
			0.00	0.00	0.00	0.00		

8.4.58

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	323,723.00	323,723.00	127,990.00	323,723.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5,204.63	0.00	0.00	0.0%
5) TOTAL REVENUES			323,723.00	323,723.00	133,194.63	323,723.00		
<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	308,308.00	308,308.00	237,292.00	308,308.00	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	26,000.00	26,000.00	26,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,415.00	15,415.00	0.00	15,415.00	0.00	0.0%
9) TOTAL EXPENDITURES			323,723.00	349,723.00	263,292.00	349,723.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(26,000.00)	(130,097.37)	(26,000.00)		
<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		

8.4.59

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(26,000.00)	(130,097.37)	(26,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	160,462.00	160,462.00		320,924.00	160,462.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,462.00	160,462.00		320,924.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,462.00	160,462.00		320,924.00		
2) Ending Balance, June 30 (E + F1e)			160,462.00	134,462.00		294,924.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				294,924.00		
d) Unappropriated Amount		9790	160,462.00	134,462.00				

8.4.60

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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6055-6056	8590	323,723.00	323,723.00	127,761.00	323,723.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	229.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			323,723.00	323,723.00	127,990.00	323,723.00	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	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	5,204.63	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5,204.63	0.00	0.00	0.0%
TOTAL, REVENUES			323,723.00	323,723.00	133,194.63	323,723.00		

84.61

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 Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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%

8.4.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		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	308,308.00	308,308.00	237,292.00	308,308.00	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>			308,308.00	308,308.00	237,292.00	308,308.00	0.00	0.0%
<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%
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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	26,000.00	26,000.00	26,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	26,000.00	26,000.00	26,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	15,415.00	15,415.00	0.00	15,415.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			15,415.00	15,415.00	0.00	15,415.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			323,723.00	349,723.00	263,292.00	349,723.00		

8,463



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		8911	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>								
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 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%
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%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	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		

8,464

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	650,000.00	800,000.00	339,382.20	840,000.00	40,000.00	5.0%
3) Other State Revenue		8300-8599	72,000.00	72,000.00	13,135.15	82,000.00	10,000.00	13.9%
4) Other Local Revenue		8600-8799	819,000.00	819,000.00	364,499.43	818,000.00	(1,000.00)	-0.1%
5) TOTAL, REVENUES			1,541,000.00	1,691,000.00	717,016.78	1,740,000.00		
<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	597,458.00	631,561.00	369,480.93	644,018.00	(12,457.00)	-2.0%
3) Employee Benefits		3000-3999	272,263.00	274,748.00	154,362.62	279,810.00	(5,062.00)	-1.8%
4) Books and Supplies		4000-4999	678,500.00	724,728.00	363,125.67	723,560.00	1,168.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	29,150.00	31,040.00	15,819.04	30,150.00	890.00	2.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,713.00	83,103.00	0.00	83,877.00	(774.00)	-0.9%
9) TOTAL, EXPENDITURES			1,657,082.00	1,745,180.00	902,788.26	1,761,415.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(116,082.00)	(54,180.00)	(185,771.48)	(21,415.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	116,082.00	47,368.00	0.00	7,791.00	(39,577.00)	-83.6%
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			116,082.00	47,368.00	0.00	7,791.00		

8,465

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(6,812.00)	(185,771.48)	(13,624.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,812.00	6,812.00		13,624.00	6,812.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,812.00	6,812.00		13,624.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,812.00	6,812.00		13,624.00		
2) Ending Balance, June 30 (E + F1e)			6,812.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	6,812.00	0.00				

8.4.66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	650,000.00	800,000.00	339,382.20	840,000.00	40,000.00	5.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>650,000.00</b>	<b>800,000.00</b>	<b>339,382.20</b>	<b>840,000.00</b>	<b>40,000.00</b>	<b>5.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	72,000.00	72,000.00	13,135.15	82,000.00	10,000.00	13.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>72,000.00</b>	<b>72,000.00</b>	<b>13,135.15</b>	<b>82,000.00</b>	<b>10,000.00</b>	<b>13.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	778,000.00	778,000.00	343,471.74	778,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	0.00	(1,000.00)	-100.0%
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	40,000.00	40,000.00	21,027.69	40,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>819,000.00</b>	<b>819,000.00</b>	<b>364,499.43</b>	<b>818,000.00</b>	<b>(1,000.00)</b>	<b>-0.1%</b>
<b>TOTAL, REVENUES</b>			<b>1,541,000.00</b>	<b>1,691,000.00</b>	<b>717,016.78</b>	<b>1,740,000.00</b>		

84.67

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	523,084.00	555,433.00	323,295.97	565,645.00	(10,212.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	74,372.00	74,373.00	43,383.41	74,373.00	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	1,755.00	2,801.55	4,000.00	(2,245.00)	-127.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			597,456.00	631,561.00	369,480.93	644,018.00	(12,457.00)	-2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	82,209.00	77,417.00	44,764.04	78,712.00	(1,295.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	49,248.00	48,336.00	26,636.47	49,195.00	(859.00)	-1.8%
Health and Welfare Benefits		3401-3402	131,031.00	135,131.00	75,712.78	138,378.00	(3,247.00)	-2.4%
Unemployment Insurance		3501-3502	1,898.00	2,009.00	1,044.59	2,060.00	(51.00)	-2.5%
Workers' Compensation		3601-3602	7,358.00	7,315.00	4,025.11	7,477.00	(162.00)	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	519.00	4,540.00	2,179.63	3,988.00	552.00	12.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			272,263.00	274,748.00	154,362.62	279,810.00	(5,062.00)	-1.8%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	78,500.00	61,610.00	30,454.40	61,560.00	50.00	0.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	600,000.00	663,118.00	332,671.27	662,000.00	1,118.00	0.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			678,500.00	724,728.00	363,125.67	723,560.00	1,168.00	0.2%

8.4.68

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	2,000.00	2,000.00	403.53	2,000.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	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	5,000.00	5,000.00	80.83	2,000.00	3,000.00	60.0%
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	20,000.00	21,890.00	14,203.12	24,000.00	(2,110.00)	-9.6%
Communications		5900	2,000.00	2,000.00	1,131.56	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,150.00</b>	<b>31,040.00</b>	<b>15,819.04</b>	<b>30,150.00</b>	<b>890.00</b>	<b>2.9%</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	79,713.00	83,103.00	0.00	83,877.00	(774.00)	-0.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>79,713.00</b>	<b>83,103.00</b>	<b>0.00</b>	<b>83,877.00</b>	<b>(774.00)</b>	<b>-0.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,657,082.00</b>	<b>1,745,180.00</b>	<b>902,788.26</b>	<b>1,761,415.00</b>		

8.4.69

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	116,082.00	47,368.00	0.00	7,791.00	(39,577.00)	-83.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			116,082.00	47,368.00	0.00	7,791.00	(39,577.00)	-83.6%
<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%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	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)								
			116,082.00	47,368.00	0.00	7,791.00		

8.4.70

2008-09 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

31 66951 0000000  
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	20,000.00	22,654.20	10,000.00	(10,000.00)	-50.0%
5) TOTAL, REVENUES			0.00	20,000.00	22,654.20	10,000.00		
<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	111,800.00	111,800.00	93,235.11	111,800.00	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			111,800.00	111,800.00	93,235.11	111,800.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(111,800.00)	(91,800.00)	(70,580.91)	(101,800.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	190,000.00	204,000.00	0.00	204,000.00	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			190,000.00	204,000.00	0.00	204,000.00		

8,471



2008-09 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,200.00	112,200.00	(70,580.91)	102,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,393,483.00	1,393,483.00		2,786,966.00	1,393,483.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,393,483.00	1,393,483.00		2,786,966.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,393,483.00	1,393,483.00		2,786,966.00		
2) Ending Balance, June 30 (E + F1e)			1,471,683.00	1,505,683.00		2,889,166.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				2,889,166.00		
d) Unappropriated Amount		9790	1,471,683.00	1,505,683.00				

8.4.72

2008-09 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Deferred Maintenance Allowance		8540	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	20,000.00	22,654.20	10,000.00	(10,000.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	20,000.00	22,654.20	10,000.00	(10,000.00)	-50.0%
TOTAL, REVENUES			0.00	20,000.00	22,654.20	10,000.00		

84,73

2008-09 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,800.00	111,800.00	93,235.11	111,800.00	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			111,800.00	111,800.00	93,235.11	111,800.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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>								
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>			111,800.00	111,800.00	93,235.11	111,800.00		

84.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	190,000.00	204,000.00	0.00	204,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			190,000.00	204,000.00	0.00	204,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
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%
Categorical Education Block Grant Transfers		8995	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)								
			190,000.00	204,000.00	0.00	204,000.00		

84.75

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 Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,345,159.00	1,415,159.00	118,985.88	1,415,159.00	0.00	0.0%
5) TOTAL, REVENUES			1,345,159.00	1,415,159.00	118,985.88	1,415,159.00		
<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	140,962.00	140,963.00	82,227.18	140,963.00	0.00	0.0%
3) Employee Benefits		3000-3999	58,204.00	51,169.00	29,855.24	51,718.00	(549.00)	-1.1%
4) Books and Supplies		4000-4999	600.00	130,166.00	112,895.26	130,166.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	512,861.00	601,750.00	221,079.77	601,750.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,046,925.00	2,506,290.00	461,770.20	2,506,290.00	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			3,759,552.00	3,430,338.00	907,827.65	3,430,887.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,414,393.00)	(2,015,179.00)	(788,841.77)	(2,015,728.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	998.13	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	998.13	0.00		

8.4.76

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>			(2,414,393.00)	(2,015,179.00)	(787,843.64)	(2,015,728.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,347,267.00	18,347,268.00		36,694,535.00	18,347,267.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,347,267.00	18,347,268.00		36,694,535.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,347,267.00	18,347,268.00		36,694,535.00		
2) Ending Balance, June 30 (E + F1e)			15,932,874.00	16,332,089.00		34,678,807.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				34,678,807.00		
d) Unappropriated Amount		9790	15,932,874.00	16,332,089.00				

8.477

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%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	70,000.00	116,269.60	70,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	1,345,159.00	1,345,159.00	2,716.28	1,345,159.00	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>			1,345,159.00	1,415,159.00	118,985.88	1,415,159.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,345,159.00	1,415,159.00	118,985.88	1,415,159.00		

8,478

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	85,606.00	85,607.00	49,936.74	85,607.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	55,356.00	55,356.00	32,290.44	55,356.00	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>			140,962.00	140,963.00	82,227.18	140,963.00	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	23,164.00	17,002.00	10,012.73	17,170.00	(168.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	10,787.00	9,920.00	5,669.78	10,135.00	(215.00)	-2.2%
Health and Welfare Benefits		3401-3402	16,321.00	16,324.00	9,518.88	16,324.00	0.00	0.0%
Unemployment Insurance		3501-3502	425.00	429.00	239.53	429.00	0.00	0.0%
Workers' Compensation		3601-3602	1,609.00	1,616.00	895.35	1,616.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,236.00	5,070.00	2,953.58	5,070.00	0.00	0.0%
Other Employee Benefits		3901-3902	662.00	808.00	565.39	974.00	(166.00)	-20.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			58,204.00	51,169.00	29,855.24	51,718.00	(549.00)	-1.1%
<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	57,974.00	56,438.67	57,974.00	0.00	0.0%
Noncapitalized Equipment		4400	600.00	72,192.00	56,456.59	72,192.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			600.00	130,166.00	112,895.26	130,166.00	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	111,361.00	127,728.00	88,007.84	127,728.00	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	401,500.00	470,026.00	131,884.28	470,026.00	0.00	0.0%
Communications		5900	0.00	3,996.00	1,187.65	3,996.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			512,861.00	601,750.00	221,079.77	601,750.00	0.00	0.0%

84.79



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	11,000.00	0.00	11,000.00	0.00	0.0%
Land Improvements		6170	5,000.00	2,276.00	2,276.00	2,276.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,741,925.00	2,353,024.00	419,543.81	2,353,024.00	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	300,000.00	139,990.00	39,950.39	139,990.00	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>3,046,925.00</b>	<b>2,506,290.00</b>	<b>461,770.20</b>	<b>2,506,290.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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>3,759,552.00</b>	<b>3,430,338.00</b>	<b>907,827.65</b>	<b>3,430,887.00</b>		

8,480

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	998.13	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	998.13	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		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	998.13	0.00		

8481

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	494,000.00	544,000.00	568,679.04	544,000.00	0.00	0.0%
5) TOTAL, REVENUES			494,000.00	544,000.00	568,679.04	544,000.00		
<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	30,000.00	27,075.00	30,000.00	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	30,000.00	27,075.00	30,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			494,000.00	514,000.00	541,604.04	514,000.00		
<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	15,000.00	15,000.00	0.00	15,000.00	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			(15,000.00)	(15,000.00)	0.00	(15,000.00)		

8.4.82

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>			479,000.00	499,000.00	541,604.04	499,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,567,569.00	7,567,569.00		15,135,138.00	7,567,569.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,567,569.00	7,567,569.00		15,135,138.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,567,569.00	7,567,569.00		15,135,138.00		
2) Ending Balance, June 30 (E + F1e)			8,046,569.00	8,066,569.00		15,634,138.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				15,634,138.00		
d) Unappropriated Amount		9790	8,046,569.00	8,066,569.00				

8.4.83

2008-09 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	100,000.00	153,891.65	100,000.00	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								
Mitigation/Developer Fees		8681	444,000.00	444,000.00	414,787.39	444,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			494,000.00	544,000.00	568,679.04	544,000.00	0.00	0.0%
TOTAL, REVENUES			494,000.00	544,000.00	568,679.04	544,000.00		

84.84

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>CERTIFICATED SALARIES</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<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	30,000.00	27,075.00	30,000.00	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	30,000.00	27,075.00	30,000.00	0.00	0.0%

8.4.85

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%
TOTAL, CAPITAL OUTLAY			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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	30,000.00	27,075.00	30,000.00		

8.4.86

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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	15,000.00	0.00	15,000.00	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%
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>			(15,000.00)	(15,000.00)	0.00	(15,000.00)		

8.4.87



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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	19.39	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	19.39	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	19.39	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	998.13	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	(998.13)	0.00		

8.4.88

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(978,74)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

8489

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>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	19.39	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	19.39	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	19.39	0.00		

8.4.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

8.4.91

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

8.492

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								
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0.00	0.00	0.00	0.0%
		7619	0.00	0.00	998.13	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	998.13	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%
Categorical Education Block Grant Transfers		8995	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	(998.13)	0.00		

8.4.93

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	475,000.00	4,000.00	5,829.92	3,000.00	(1,000.00)	-25.0%
5) TOTAL, REVENUES			475,000.00	4,000.00	5,829.92	3,000.00		
<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	1,000.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	0.00	0.00	150,462.00	(150,462.00)	New
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			7,000.00	0.00	0.00	150,462.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			468,000.00	4,000.00	5,829.92	(147,462.00)		
<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		

8,494

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>			468,000.00	4,000.00	5,829.92	(147,462.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	289,091.00	289,091.00		578,182.00	289,091.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,091.00	289,091.00		578,182.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,091.00	289,091.00		578,182.00		
2) Ending Balance, June 30 (E + F1e)			757,091.00	293,091.00		430,720.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				430,720.00		
d) Unappropriated Amount		9790	757,091.00	293,091.00				

8,495



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%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	4,000.00	5,829.92	3,000.00	(1,000.00)	-25.0%
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	475,000.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			475,000.00	4,000.00	5,829.92	3,000.00	(1,000.00)	-25.0%
<b>TOTAL, REVENUES</b>			475,000.00	4,000.00	5,829.92	3,000.00		

8.4.96

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	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>			1,000.00	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	6,000.00	0.00	0.00	150,462.00	(150,462.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			6,000.00	0.00	0.00	150,462.00	(150,462.00)	New

84.97

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			7,000.00	0.00	0.00	150,462.00		

84.98

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	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>								
From: General Fund/CSSF								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
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%
Categorical Education Block Grant Transfers		8995	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>								
			0.00	0.00	0.00	0.00		

8.4.99

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,194,227.00	5,326,227.00	348,840.40	5,425,227.00	99,000.00	1.9%
5) TOTAL REVENUES			5,194,227.00	5,326,227.00	348,840.40	5,425,227.00		
<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	19.95	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,000.00	269,542.00	279,135.81	294,601.00	(25,059.00)	-9.3%
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	6,564,209.00	5,595,792.00	3,366,150.31	6,949,477.00	(1,353,685.00)	-24.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,571,209.00	5,865,334.00	3,645,306.07	7,244,078.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,376,982.00)	(539,107.00)	(3,296,465.67)	(1,818,851.00)		
<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	96,070.00	0.00	101,496.00	(5,426.00)	-5.6%
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	(96,070.00)	0.00	(101,496.00)		

8.4.100

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>			(1,376,982.00)	(635,177.00)	(3,296,465.67)	(1,920,347.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,754,474.00	1,754,477.00		3,508,951.00	1,754,474.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,474.00	1,754,477.00		3,508,951.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,474.00	1,754,477.00		3,508,951.00		
2) Ending Balance, June 30 (E + F1e)			377,492.00	1,119,300.00		1,588,604.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				1,588,604.00		
d) Unappropriated Amount		9790	377,492.00	1,119,300.00				

8.4.10C

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>								
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	5,020,227.00	5,020,227.00	(715.86)	5,020,227.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	25,610.13	80,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	94,000.00	226,000.00	323,946.13	325,000.00	99,000.00	43.8%
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>			5,194,227.00	5,326,227.00	348,840.40	5,425,227.00	99,000.00	1.9%
<b>TOTAL, REVENUES</b>			5,194,227.00	5,326,227.00	348,840.40	5,425,227.00		

8.4.102

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	19.95	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	19.95	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	7,000.00	269,542.00	279,135.81	294,601.00	(25,059.00)	-9.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			7,000.00	269,542.00	279,135.81	294,601.00	(25,059.00)	-9.3%

8.4.103



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	4,804,916.00	3,836,499.00	1,786,150.31	5,190,184.00	(1,353,685.00)	-35.3%
Other Debt Service - Principal		7439	1,759,293.00	1,759,293.00	1,580,000.00	1,759,293.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			6,564,209.00	5,595,792.00	3,366,150.31	6,949,477.00	(1,353,685.00)	-24.2%
<b>TOTAL, EXPENDITURES</b>			6,571,209.00	5,865,334.00	3,645,306.07	7,244,078.00		

8.4.104

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	96,070.00	0.00	101,496.00	(5,426.00)	-5.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	96,070.00	0.00	101,496.00	(5,426.00)	-5.6%
<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 (a - b + c - d + e)</b>			0.00	(96,070.00)	0.00	(101,496.00)		

8.4.105

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1.00	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	95,793.00	95,792.48	99,790.00	(3,997.00)	-4.2%
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	95,793.00	95,792.48	99,790.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(95,793.00)	(95,791.48)	(99,790.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	96,070.00	0.00	101,496.00	5,426.00	5.6%
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	96,070.00	0.00	101,496.00		

8.4.106

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	277.00	(95,791.48)	1,706.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	147.00	147.00		294.00	147.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147.00	147.00		294.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147.00	147.00		294.00		
2) Ending Balance, June 30 (E + F1e)			147.00	424.00		2,000.00		
Components of Ending Fund Balance								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				2,000.00		
d) Unappropriated Amount		9790	147.00	424.00				

8.4.107

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>								
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-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1.00	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	1.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	1.00	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	3,997.00	3,996.63	7,994.00	(3,997.00)	-100.0%
Other Debt Service - Principal		7439	0.00	91,796.00	91,795.85	91,796.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	95,793.00	95,792.48	99,790.00	(3,997.00)	-4.2%
<b>TOTAL, EXPENDITURES</b>			0.00	95,793.00	95,792.48	99,790.00		

8.4.108

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	96,070.00	0.00	101,496.00	5,426.00	5.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	96,070.00	0.00	101,496.00	5,426.00	5.6%
<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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	96,070.00	0.00	101,496.00		

8.4.109

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) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	3,238.60	5,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	3,238.60	5,000.00		
<b>B. EXPENSES</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 Expenses		5000-5999	5,000.00	5,000.00	3,250.00	10,000.00	(5,000.00)	-100.0%
6) Depreciation		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 EXPENSES			5,000.00	5,000.00	3,250.00	10,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(11.40)	(5,000.00)		
<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		

8.4.110

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 NET ASSETS (C + D4)</b>			0.00	0.00	(11.40)	(5,000.00)		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	165,707.00	165,708.00		331,415.00	165,707.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,707.00	165,708.00		331,415.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			165,707.00	165,708.00		331,415.00		
2) Ending Net Assets, June 30 (E + F1e)			165,707.00	165,708.00		326,415.00		
Components of Ending Net Assets								
a) Reserve for								
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		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				326,415.00		
d) Unappropriated Amount		9790	165,707.00	165,708.00				

8.4.111



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	3,238.60	5,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	3,238.60	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	3,238.60	5,000.00		

8.4.112

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 Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		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	5,000.00	5,000.00	3,250.00	10,000.00	(5,000.00)	-100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	5,000.00	3,250.00	10,000.00	(5,000.00)	-100.0%

8.4.113

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>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	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, EXPENSES</b>			5,000.00	5,000.00	3,250.00	10,000.00		
<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>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 + c - d + e)</b>			0.00	0.00	0.00	0.00		

8.4.114

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	4,461.19	4,515.19	4,550.74	4,550.74	35.55	1%
2. Special Education	73.33	73.33	69.78	69.78	(3.55)	-5%
<b>HIGH SCHOOL</b>						
3. General Education	1,400.00	1,400.00	1,431.03	1,431.03	31.03	2%
4. Special Education	33.62	33.62	38.38	38.38	4.76	14%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	7.69	7.69	9.09	9.09	1.40	18%
6. Special Education	45.17	45.17	65.98	65.98	20.81	46%
7. TOTAL, K-12 ADA	6,021.00	6,075.00	6,165.00	6,165.00	90.00	1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)	0.00	0.00	0.00	0.00	0.00	0%
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	50.23	50.23	52.19	52.19	1.96	4%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	50.23	50.23	52.19	52.19	1.96	4%
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	6,071.23	6,125.23	6,217.19	6,217.19	91.96	2%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	30,951.00	30,951.00	30,951.00	30,951.00	0.00	0%
17. High School	13,012.00	13,012.00	13,012.00	13,012.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	43,963.00	43,963.00	43,963.00	43,963.00	0.00	0%

8.4.115

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

8.4.116

	Object	July	August	September	October	November	December
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):							
<b>A. BEGINNING CASH</b>	9110	6,576,212.00	3,200,695.00	(41,349.00)	(2,798,326.00)	3,559,010.00	79,042.00
<b>B. RECEIPTS</b>							
Revenue Limit Sources							
Property Taxes	8020-8079	37,625.00	736.00	889,256.00	2,033.00		20,814,594.00
Principal Apportionment	8010-8019	64,628.00	861,713.00	940,704.00	314,462.00	513,296.00	513,296.00
Miscellaneous Funds	8080-8099	12,977.00	(797,855.00)	(1,067,146.00)	(1,065,607.00)	(1,065,737.00)	(1,079,102.00)
Federal Revenue	8100-8299		27,518.00		41,780.00		477,319.00
Other State Revenue	8300-8599	37,586.00	46,843.00	82,961.00	910,700.00	546,665.00	677,103.00
Other Local Revenue	8600-8799	4,536.00	93,716.00	257,834.00	842,396.00	400,202.00	404,352.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue							
<b>TOTAL RECEIPTS</b>		157,352.00	232,671.00	1,103,609.00	1,045,764.00	394,426.00	21,807,562.00
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	1000-1999	1,776,818.00	1,977,934.00	1,934,484.00	1,958,063.00	1,987,742.00	177,271.00
Classified Salaries	2000-2999	430,782.00	483,467.00	524,336.00	577,640.00	568,925.00	138,178.00
Employee Benefits	3000-3999	714,657.00	753,469.00	747,116.00	760,566.00	762,234.00	67,134.00
Books, Supplies and Services	4000-5999	78,801.00	422,554.00	633,254.00	734,282.00	547,088.00	446,112.00
Capital Outlay	6000-6599		54,356.00				
Other Outgo	7000-7499	554.00	554.00		31,342.00	554.00	(663,204.00)
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/							
Non Expenditures							
<b>TOTAL DISBURSEMENTS</b>		3,001,612.00	3,692,334.00	3,839,190.00	4,061,893.00	3,866,543.00	165,491.00
<b>D. PRIOR YEAR TRANSACTIONS</b>							
Accounts Receivable	9200	1,316,295.00	208,516.00	51,702.00	258,894.00	39,330.00	19,994.00
Accounts Payable	9500	1,847,552.00	(9,103.00)	73,098.00	(9,114,571.00)	47,181.00	(744.00)
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(531,257.00)	217,619.00	(21,396.00)	9,373,465.00	(7,851.00)	20,738.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(3,375,517.00)	(3,242,044.00)	(2,756,977.00)	6,357,336.00	(3,479,968.00)	21,662,809.00
<b>F. ENDING CASH (A + E)</b>		3,200,695.00	(41,349.00)	(2,798,326.00)	3,559,010.00	79,042.00	21,741,851.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>							

8.4.117

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	9110	21,741,851.00	15,795,844.00	7,071,609.00	1,995,240.00	20,484,699.00	19,065,952.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079	1,086,604.00	53.00		17,000,000.00	0.00	171,900.00		40,002,801.00
Principal Apportionment	8010-8019	513,296.00	1,385,678.00	1,020,466.00	2,406,145.00	1,020,466.00	1,276,956.00	1,020,466.00	11,851,572.00
Miscellaneous Funds	8080-8099	(1,053,160.00)	(1,065,927.00)	(2,070,248.00)	(950,973.00)	(953,179.00)	(850,541.00)	(863,641.00)	(12,870,139.00)
Federal Revenue	8100-8299	67,166.00	176,696.00	230,000.00	230,000.00	230,000.00	230,000.00	448,019.00	2,158,498.00
Other State Revenue	8300-8599	415,418.00	92,440.00	310,000.00	1,410,000.00	310,000.00	310,000.00	528,039.00	5,677,755.00
Other Local Revenue	8600-8799	262,781.00	289,125.00	330,000.00	330,000.00	330,000.00	330,000.00	219,444.00	4,094,386.00
Interfund Transfers In	8910-8929							15,000.00	15,000.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue					4,780,000.00	4,780,000.00	4,780,000.00		14,340,000.00
TOTAL RECEIPTS		1,292,105.00	878,065.00	(179,782.00)	25,205,172.00	5,717,287.00	6,248,315.00	1,367,327.00	65,269,873.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,840,790.00	1,946,707.00	2,031,096.00	2,031,096.00	2,031,096.00	2,031,096.00		23,724,193.00
Classified Salaries	2000-2999	988,599.00	544,065.00	587,208.00	587,208.00	587,208.00	587,208.00		6,604,814.00
Employee Benefits	3000-3999	1,457,323.00	753,850.00	767,176.00	767,176.00	767,176.00	769,797.00		9,087,674.00
Books, Supplies and Services	4000-5999	907,974.00	346,624.00	450,000.00	450,000.00	750,000.00	1,100,000.00	1,704,034.00	8,570,723.00
Capital Outlay	6000-6599	134,840.00	12,945.00	67,234.00	0.00	0.00	0.00	0.00	289,375.00
Other Outgo	7000-7499	92,640.00	637.00	93,873.00	30,233.00	554.00	378,275.00	2,234,069.00	2,200,081.00
Interfund Transfers Out	7600-7629							211,791.00	211,791.00
All Other Financing Uses									0.00
Other Disbursements/									0.00
Non Expenditures									0.00
TOTAL DISBURSEMENTS		7,422,156.00	3,604,828.00	3,996,587.00	3,865,713.00	4,136,034.00	4,866,376.00	4,149,894.00	50,688,651.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	184,058.00	0.00	400,000.00	0.00	0.00	0.00	(800,000.00)	1,678,789.00
Accounts Payable	9500	14.00	5,997,472.00	1,300,000.00	2,850,000.00	3,000,000.00	0.00	(3,000,000.00)	2,990,899.00
TOTAL PRIOR YEAR TRANSACTIONS		184,044.00	(5,997,472.00)	(900,000.00)	(2,850,000.00)	(3,000,000.00)	0.00	2,200,000.00	(1,312,110.00)
E. NET INCREASE/DECREASE (B - C + D)		(5,946,007.00)	(8,724,235.00)	(5,076,369.00)	18,489,459.00	(1,418,747.00)	1,381,939.00	(582,567.00)	13,289,112.00
F. ENDING CASH (A + E)		15,795,844.00	7,071,609.00	1,995,240.00	20,484,699.00	19,065,952.00	20,447,891.00		
G. ENDING CASH, PLUS ACCRUALS									19,865,324.00

8.4.118

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	37,707,278.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,112.07	4.68%	6,398.00	0.70%	6,443.00
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		6,165.00	3.33%	6,370.00	3.14%	6,570.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		37,680,911.55	8.16%	40,755,260.00	3.87%	42,330,510.00
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		154,884.00	0.07%	155,000.00	0.00%	155,000.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		37,835,795.55	8.13%	40,910,260.00	3.85%	42,485,510.00
f. Deficit Factor (Form RLI, line 16)		0.92156	-5.70%	0.86906	0.00%	0.86906
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		34,867,955.75	1.97%	35,553,470.56	3.85%	36,922,457.32
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)			0.00%		0.00%	
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		2,839,322.00	13.23%	3,215,000.00	0.00%	3,215,000.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		37,707,277.75	2.81%	38,768,470.56	3.53%	40,137,457.32
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,871,453.00	0.99%	2,900,000.00	0.00%	2,900,000.00
4. Other Local Revenues	8600-8799	1,555,546.00	22.14%	1,900,000.00	0.00%	1,900,000.00
5. Other Financing Sources	8900-8999	(5,382,482.00)	-5.58%	(5,082,000.00)	0.00%	(5,082,000.00)
6. Total (Sum lines A1k thru A5)		36,751,794.75	4.72%	38,486,470.56	3.56%	39,855,457.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b> (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				20,263,648.00		20,938,648.00
b. Step & Column Adjustment				325,000.00		335,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				350,000.00		350,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,263,648.00	3.33%	20,938,648.00	3.27%	21,623,648.00
2. Classified Salaries						
a. Base Salaries				3,630,221.00		3,753,221.00
b. Step & Column Adjustment				73,000.00		74,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				50,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,630,221.00	3.39%	3,753,221.00	3.30%	3,877,221.00
3. Employee Benefits	3000-3999	6,970,849.00	4.72%	7,300,000.00	3.42%	7,550,000.00
4. Books and Supplies	4000-4999	994,357.00	0.57%	1,000,000.00	0.00%	1,000,000.00
5. Services and Other Operating Expenditures	5000-5999	3,049,329.00	-1.62%	3,000,000.00	0.00%	3,000,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,234,069.00	-1.52%	2,200,000.00	0.00%	2,200,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(528,872.00)	0.21%	(530,000.00)	0.00%	(530,000.00)
9. Other Financing Uses	7600-7699	7,791.00	2.68%	8,000.00	0.00%	8,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,621,392.00	2.86%	37,669,869.00	2.81%	38,728,869.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		130,402.75		816,601.56		1,126,588.32
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,431,736.00		15,562,138.75		16,378,740.31
2. Ending Fund Balance (Sum lines C and D1)		15,562,138.75		16,378,740.31		17,505,328.63
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2,000.00		2,000.00		2,000.00
b. Designated for Economic Uncertainties	9770	2,539,933.00		2,500,000.00		2,600,000.00
c. Fund Balance Designations	9775, 9780	13,020,206.00		13,875,000.00		13,875,000.00
d. Undesignated/Unappropriated Balance	9790	0.00		1,740.31		1,028,328.63
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		15,562,139.00		16,378,740.31		17,505,328.63

8.4119



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,539,933.00		2,500,000.00		2,600,000.00
b. Undesignated/Unappropriated Amount	9790	0.00		1,740.31		1,028,328.63
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		2,539,933.00		2,501,740.31		3,628,328.63

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Designated for Economic Uncertainty increased to 5% starting in 2009-10

8.4.120

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,158,498.00	-0.39%	2,150,000.00	0.00%	2,150,000.00
3. Other State Revenues	8300-8599	2,806,302.00	-0.22%	2,800,000.00	0.00%	2,800,000.00
4. Other Local Revenues	8600-8799	2,538,840.00	0.05%	2,540,000.00	0.00%	2,540,000.00
5. Other Financing Sources	8900-8999	5,397,482.00	-5.57%	5,097,000.00	0.00%	5,097,000.00
6. Total (Sum lines A1 thru A5)		12,901,122.00	-2.43%	12,587,000.00	0.00%	12,587,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				3,460,545.00		3,515,545.00
b. Step & Column Adjustment				55,000.00		56,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,460,545.00	1.59%	3,515,545.00	1.59%	3,571,545.00
2. Classified Salaries						
a. Base Salaries				2,974,593.00		3,034,593.00
b. Step & Column Adjustment				60,000.00		61,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,974,593.00	2.02%	3,034,593.00	2.01%	3,095,593.00
3. Employee Benefits	3000-3999	2,116,825.00	2.04%	2,160,000.00	2.08%	2,205,000.00
4. Books and Supplies	4000-4999	3,338,684.00	-37.82%	2,076,000.00	-16.63%	1,730,862.00
5. Services and Other Operating Expenditures	5000-5999	1,318,353.00	-23.01%	1,015,000.00	0.00%	1,015,000.00
6. Capital Outlay	6000-6999	269,375.00	0.23%	270,000.00	0.00%	270,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,304.00	-0.47%	65,000.00	0.00%	65,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	429,580.00	0.10%	430,000.00	0.00%	430,000.00
9. Other Financing Uses	7600-7699	204,000.00	0.00%	204,000.00	0.00%	204,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,177,259.00	-9.93%	12,770,138.00	-1.43%	12,587,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,276,137.00)		(183,138.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,459,433.00		183,296.00		158.00
2. Ending Fund Balance (Sum lines C and D1)		183,296.00		158.00		158.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	237,986.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	(54,690.00)		158.00		158.00
e. Total Components of Ending Fund Balance		183,296.00		158.00		158.00
(Line D3e must agree with line D2)						

8.4.121

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

8.4.122

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	37,707,278.00	2.81%	38,768,470.56	3.53%	40,137,457.32
2. Federal Revenues	8100-8299	2,158,498.00	-0.39%	2,150,000.00	0.00%	2,150,000.00
3. Other State Revenues	8300-8599	5,677,755.00	0.39%	5,700,000.00	0.00%	5,700,000.00
4. Other Local Revenues	8600-8799	4,094,386.00	8.44%	4,440,000.00	0.00%	4,440,000.00
5. Other Financing Sources	8900-8999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
6. Total (Sum lines A1 thru A5)		49,652,916.75	2.86%	51,073,470.56	2.68%	52,442,457.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				23,724,193.00		24,454,193.00
b. Step & Column Adjustment				380,000.00		391,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				350,000.00		350,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,724,193.00	3.08%	24,454,193.00	3.03%	25,195,193.00
2. Classified Salaries						
a. Base Salaries				6,604,814.00		6,787,814.00
b. Step & Column Adjustment				133,000.00		135,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,604,814.00	2.77%	6,787,814.00	2.73%	6,972,814.00
3. Employee Benefits	3000-3999	9,087,674.00	4.10%	9,460,000.00	3.12%	9,755,000.00
4. Books and Supplies	4000-4999	4,333,041.00	-29.01%	3,076,000.00	-11.22%	2,730,862.00
5. Services and Other Operating Expenditures	5000-5999	4,367,682.00	-8.07%	4,015,000.00	0.00%	4,015,000.00
6. Capital Outlay	6000-6999	269,375.00	0.23%	270,000.00	0.00%	270,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,299,373.00	-1.49%	2,265,000.00	0.00%	2,265,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,292.00)	0.71%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses	7600-7699	211,791.00	0.10%	212,000.00	0.00%	212,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,798,651.00	-0.71%	50,440,007.00	1.74%	51,315,869.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,145,734.25)		633,463.56		1,126,588.32
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,891,169.00		15,745,434.75		16,378,898.31
2. Ending Fund Balance (Sum lines C and D1)		15,745,434.75		16,378,898.31		17,505,486.63
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	239,986.00		2,000.00		2,000.00
b. Designated for Economic Uncertainties	9770	2,539,933.00		2,500,000.00		2,600,000.00
c. Fund Balance Designations	9775, 9780	13,020,206.00		13,875,000.00		13,875,000.00
d. Undesignated/Unappropriated Balance	9790	(54,690.00)		1,898.31		1,028,486.63
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		15,745,435.00		16,378,898.31		17,505,486.63

8.4.123

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	2,539,933.00		2,500,000.00		2,600,000.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	0.00		1,740.31		1,028,328.63
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(54,690.00)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		2,485,243.00		2,501,740.31		3,628,328.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.89%		4.96%		7.07%
<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 answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		6,089.93		6,300.00		6,525.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		50,798,651.00		50,440,007.00		51,315,869.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		50,798,651.00		50,440,007.00		51,315,869.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,523,959.53		1,513,200.21		1,539,476.07
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,523,959.53		1,513,200.21		1,539,476.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

8.4.124

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	5,783.07	5,783.07	5,783.07
2. Inflation Increase	0041	329.00	329.00	329.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,112.07	6,112.07	6,112.07
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,112.07	6,112.07	6,112.07
b. Revenue Limit ADA	0033	6,021.00	6,075.00	6,165.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	36,800,773.47	37,130,825.25	37,680,911.55
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	133,653.00	133,653.00	154,884.00
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	36,934,426.47	37,264,478.25	37,835,795.55
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.94643	0.94643	0.92156
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	34,955,849.24	35,268,220.15	34,867,955.75
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	89,949.00	90,444.00	91,264.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	150,048.00	164,371.00	154,429.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(60,099.00)	(73,927.00)	(63,165.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	34,895,750.24	35,194,293.15	34,804,790.75

8.4.125

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0117	40,419,954.00	39,972,199.00	39,972,199.00
26. Miscellaneous Funds	0078	7.00	0.00	0.00
27. Community Redevelopment Funds	0079	25,825.00	30,602.00	30,602.00
28. Less: Charter Schools In-lieu Taxes	0124	13,667,117.00	11,989,312.00	13,024,568.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	26,778,669.00	28,013,489.00	26,978,233.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	8,117,081.24	7,180,804.15	7,826,557.75
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	300,962.00	300,962.00	367,389.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	3,115,447.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(300,962.00)	(300,962.00)	2,748,058.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	7,816,119.24	6,879,842.15	10,574,615.75

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311)				
43. Core Academic Program	9001	6,907.00	10,663.00	10,663.00
44. California High School Exit Exam	9002	53,089.00	53,089.00	53,089.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	92,480.00	91,394.00	91,394.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

8.4.126

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2008-09)	6,075.00	6,165.00	1.5%	Met
1st Subsequent Year (2009-10)	6,257.00	6,370.00	1.8%	Met
2nd Subsequent Year (2010-11)	6,445.00	6,570.00	1.9%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

8-4-127



2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2008-09)	6,388	6,350	-0.6%	Met
1st Subsequent Year (2009-10)	6,580	6,575	-0.1%	Met
2nd Subsequent Year (2010-11)	6,777	6,805	0.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

8.4.128

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	4,713	4,921	95.8%
Second Prior Year (2006-07)	5,283	5,536	95.4%
First Prior Year (2007-08)	5,827	6,133	95.0%
		Historical Average Ratio:	95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2008-09)	6,090	6,350	95.9%	Met
1st Subsequent Year (2009-10)	6,300	6,575	95.8%	Met
2nd Subsequent Year (2010-11)	6,525	6,805	95.9%	Met

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

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

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

Explanation:  
(required if NOT met)

8.4.129

#### 4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2008-09)	46,882,643.00	50,577,417.00	7.9%	Not Met
1st Subsequent Year (2009-10)	47,932,594.00	51,262,932.00	6.9%	Not Met
2nd Subsequent Year (2010-11)	49,666,667.00	52,631,918.00	6.0%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

The second interim report includes a 90 ADA increase to revenue limit and also includes a basic aid supplement charter school adjustment of \$3,115,447. This is projected to continue into the next two fiscal years.

8.4.130

## 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 (2005-06)	21,039,651.68	34,941,073.74	60.2%
Second Prior Year (2006-07)	26,126,649.84	44,300,743.18	59.0%
First Prior Year (2007-08)	30,326,234.52	35,087,251.80	86.4%
	Historical Average Ratio:		68.5%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	65.5% to 71.5%	65.5% to 71.5%	65.5% to 71.5%

### 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 (2008-09)	30,864,718.00	36,613,601.00	84.3%	Not Met
1st Subsequent Year (2009-10)	31,991,869.00	37,661,869.00	84.9%	Not Met
2nd Subsequent Year (2010-11)	33,050,869.00	38,720,869.00	85.4%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

The transfer of property taxes to Horizon Charter School in past years (through 2006-07) has resulted in an artificially deflated picture of the District's salary and benefit costs as a percentage of total outgo. These transfers were handled as an offset to revenue beginning in 2007-08, so beginning in that year the ratios are a more accurate measurement of the proportionate cost of salaries and benefits. Compared to the 2007-08 ratio of 86.4%, the anticipated ratios for the current and subsequent two years are reasonable.

8.4.131

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2008-09)	1,988,682.00	2,158,498.00	8.5%	Yes
1st Subsequent Year (2009-10)	2,000,000.00	2,150,000.00	7.5%	Yes
2nd Subsequent Year (2010-11)	2,050,000.00	2,150,000.00	4.9%	No

Explanation:  
(required if Yes)

Actual allocations for Title I and Title II were greater than budgeted, resulting in an increase of about \$200,000 to the district's budgeted federal revenues. The 2009-10 revenue budget was adjusted upward accordingly.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2008-09)	5,789,189.00	5,677,755.00	-1.9%	No
1st Subsequent Year (2009-10)	5,954,000.00	5,700,000.00	-4.3%	No
2nd Subsequent Year (2010-11)	6,090,000.00	5,700,000.00	-6.4%	Yes

Explanation:  
(required if Yes)

Conservative budgeting assuming no increase from 2009-10 to 2010-11.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2008-09)	4,354,310.00	4,094,386.00	-6.0%	Yes
1st Subsequent Year (2009-10)	4,390,000.00	4,440,000.00	1.1%	No
2nd Subsequent Year (2010-11)	4,430,000.00	4,440,000.00	0.2%	No

Explanation:  
(required if Yes)

First interim special education projected revenues were less than budgeted, and the district reduced budgeted transportation revenues due to actual revenues being less than anticipated.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2008-09)	4,585,116.00	4,333,041.00	-5.5%	Yes
1st Subsequent Year (2009-10)	3,050,000.00	3,076,000.00	0.9%	No
2nd Subsequent Year (2010-11)	3,050,000.00	2,730,862.00	-10.5%	Yes

Explanation:  
(required if Yes)

The entire 15.4% cut to certain State categorical programs, over \$200,000 in cuts, was taken from object 4300. This account is used to balance projected increases in categorical salaries and benefits in future years.

<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2008-09)	3,558,904.00	4,367,682.00	22.7%	Yes
1st Subsequent Year (2009-10)	3,540,000.00	4,015,000.00	13.4%	Yes
2nd Subsequent Year (2010-11)	3,540,000.00	4,015,000.00	13.4%	Yes

Explanation:  
(required if Yes)

Current year legal fees and NPS/NPA budgets have increased significantly since first interim. This is reflected in the increase in contributions to restricted programs. The increase in NPS/NPA costs are anticipated to continue into future years.

8.4.132

**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 (2008-09)	12,132,181.00	11,930,639.00	-1.7%	Met
1st Subsequent Year (2009-10)	12,344,000.00	12,290,000.00	-0.4%	Met
2nd Subsequent Year (2010-11)	12,570,000.00	12,290,000.00	-2.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2008-09)	8,144,020.00	8,700,723.00	6.8%	Not Met
1st Subsequent Year (2009-10)	6,590,000.00	7,091,000.00	7.6%	Not Met
2nd Subsequent Year (2010-11)	6,590,000.00	6,745,862.00	2.4%	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 MET - Projected total operating revenues have not changed since first interim by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim 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 entire 15.4% cut to certain State categorical programs, over \$200,000 in cuts, was taken from object 4300. This account is used to balance projected increases in categorical salaries and benefits in future years.

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

Current year legal fees and NPS/NPA budgets have increased significantly since first interim. This is reflected in the increase in contributions to restricted programs. The increase in NPS/NPA costs are anticipated to continue into future years.

8.4133

## 7. CRITERION: Facilities Maintenance

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

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

DATA ENTRY: Required amounts are extracted in Line 1 but may be overwritten in the second column with the current year amount. Budgeted data that exist for First Interim will be extracted for Line 2; otherwise, enter Budgeted data into the first column. Enter Budgeted data for Line 2 into the second column.

Deferred Maintenance Contribution	First Interim (Form 01CSI, Item 7A)	Second Interim Projected Year Totals
1. Required <sup>1</sup>	203,199	203,199
2. Budgeted (Contributed) <sup>2</sup>	203,199	204,000
	Status:	Met

<sup>1</sup> Represents the district's prior year deferred maintenance "maximum match" amount released by the California Department of Education. At interim period, the required amount may be overwritten if a current year figure is known.

<sup>2</sup> Include amounts budgeted per EC Section 17584(b) and unmatched carryover per California Code of Regulations, Title 2, Section 1866.4.4.

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

<input type="checkbox"/>	Not applicable (district does not participate in the deferred maintenance program)
<input type="checkbox"/>	Other (explanation must be provided)

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

### 7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

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

	Budget Adoption 3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,354,768.00	400,000.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		1,353,850.00	

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

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

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

In addition to the \$400,000 above, a contribution of \$1,354,768 is budgeted in Resource 8100.

8.4.134

## 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 reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	4.9%	5.0%	7.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	1.6%	1.7%	2.4%

### 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 (2008-09)	130,403.00	36,621,392.00	N/A	Met
1st Subsequent Year (2009-10)	816,601.56	37,669,869.00	N/A	Met
2nd Subsequent Year (2010-11)	1,126,588.32	38,728,869.00	N/A	Met

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

8.4.135



## 9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2008-09)	15,745,435.00	Met
1st Subsequent Year (2009-10)	16,378,898.31	Met
2nd Subsequent Year (2010-11)	17,505,486.63	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2008-09)	20,447,891.00	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)

8.4.136

# 10. CRITERION: Reserves

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

Percentage Level	District ADA
5% or \$55,000 (greater of)	0 to 300
4% or \$55,000 (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 reserves in the Designated for Economic Uncertainties and the Undesignated/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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	6,090	6,300	6,525
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- Special Education Pass-through Funds  
(Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)

## 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 (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	50,798,651.00	50,440,007.00	51,315,869.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	50,798,651.00	50,440,007.00	51,315,869.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,523,959.53	1,513,200.21	1,539,476.07
6. Reserve Standard - by Amount (\$55,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,523,959.53	1,513,200.21	1,539,476.07

8.4.137

### 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. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	2,539,933.00	2,500,000.00	2,600,000.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	1,740.31	1,028,328.63
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(54,690.00)	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)	0.00		
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)	0.00		
6. District's Available Reserves Amount (Sum lines 1 thru 5)	2,485,243.00	2,501,740.31	3,628,328.63
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	4.9%	5.0%	7.1%
District's Reserve Standard (Section 10B, Line 7):	1,523,959.53	1,513,200.21	1,539,476.07
Status:	Met	Met	Met

### 10D. Comparison of District Reserves 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)

8.4.138

**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?

No

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

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

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since 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)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

8.4.139

**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. Enter data into the second column, except for Current Year Contributions, which are extracted.

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 (2008-09)	(4,461,508.00)	(5,397,482.00)	21.0%	935,974.00	Not Met
1st Subsequent Year (2009-10)	(4,456,140.00)	(5,382,482.00)	20.8%	926,342.00	Not Met
2nd Subsequent Year (2010-11)	(4,565,140.00)	(5,382,482.00)	17.9%	817,342.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2008-09)	15,000.00	15,000.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00		0.0%	0.00	Not Met
2nd Subsequent Year (2010-11)	0.00		0.0%	0.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2008-09)	251,368.00	211,791.00	-15.7%	(39,577.00)	Not Met
1st Subsequent Year (2009-10)	249,000.00	212,000.00	-14.9%	(37,000.00)	Not Met
2nd Subsequent Year (2010-11)	249,000.00	212,000.00	-14.9%	(37,000.00)	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)

Increase in contribution to maintenance for legal fees, increase in contribution to special education, including unrestricted payment of county office billback, decrease in budgeted transportation revenues. The special education and transportation encroachments are expected to continue in future years. The maintenance contribution should decrease significantly in future years due to the one-time nature of the current expenditures. On the MYP, contributions in 2009-10 and 2010-11 are projected to be \$5,082,482, not \$5,382,482, as indicated above.

- 1b. NOT MET - The projected transfers in to 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)

No changes since first interim.

84.140

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)

Current year decrease is due to increased revenues in food services, requiring a smaller contribution from the general fund. This lower contribution is expected to continue in future years.

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)


8.4.141

**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, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8	01/8590 & 8011, 12/8590, 21/COP Funds, 49	01/743x, 12/743x, 21/743x, 49/743x, 52/743x	766,314
Certificates of Participation		See Below		
General Obligation Bonds	14	51/861x	51/743x	8,797,284
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01/8xxx, 11/8xxx, 13/8xxx, 21/8xxx	01/1xxx & 2xxx, 11/1xxx & 2xxx, 13/2xxx, 21/2xxx	

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

Mello Roos Bonds	27	49/8622	49/743x	14,500,000
Series 2006A COP	19	49/8622 & 25/8681	49/743x	8,000,000
Series 2006B COP	19	49/8622 & 25/8681	49/743x	50,300,000
Series 2008A COP	40	49/8622 & 25/8681	49/743x	32,370,000
Series 2008B COP	40	49/8622 & 25/8681	49/743x	36,725,000
Accreted Interest on G.O. Bond	14	51/861x	51/7439	5,949,006

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases	396,665	299,897	228,725	139,260
Certificates of Participation	See Below			
General Obligation Bonds	1,169,908	1,545,000	1,350,001	1,459,991
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Mello Roos Bonds	943,871	1,166,936	938,896	938,396
Series 2006A COP	292,032	292,000	292,032	292,032
Series 2006B COP	1,823,375	1,823,375	1,823,375	3,023,375
Series 2008A COP	0	906,645	1,647,980	1,569,505
Series 2008B COP	0	447,040	1,602,555	1,843,194
Accreted Interest on G.O. Bond	0	0	0	0
Total Annual Payments:	4,625,851	6,480,893	7,883,564	9,265,753
Has total annual payment increased over prior year (2007-08)?		Yes	Yes	Yes

8.4.142

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments increase in 2008-09 due to interest payments on the new 2008 COPs. Payments increase again in 2009-10 because the district pays a full year's interest on the 2008 COPs. In 2010-11, the District begins paying principal, in addition to interest, on its 2006B COP.

**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)

8-4.143



## 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, as applicable.

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? (If Yes, complete items 2 and 4)

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? (If Yes, complete items 3 and 4)

No

#### 2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,381,039.00	2,381,039.00
2,381,039.00	2,381,039.00

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

Actuarial	Actuarial
Mar 20, 2008	Mar 20, 2008

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

#### 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)  
Current Year (2008-09)  
1st Subsequent Year (2009-10)  
2nd Subsequent Year (2010-11)

First Interim (Form 01CSI, Item S7A)	Second Interim
374,535.00	374,535.00
Inc. Based on Payroll	Inc. Based on Payroll
Inc. Based on Payroll	Inc. Based on Payroll

- b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2008-09)  
1st Subsequent Year (2009-10)  
2nd Subsequent Year (2010-11)

201,971.00	201,971.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2008-09)  
1st Subsequent Year (2009-10)  
2nd Subsequent Year (2010-11)

201,971.00	201,971.00
206,010.00	206,010.00
210,130.00	210,130.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2008-09)  
1st Subsequent Year (2009-10)  
2nd Subsequent Year (2010-11)

30	30
30	30
30	30

#### 4. Comments:

8.4.144

**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, as applicable.

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? (If Yes, complete items 2 and 4)

n/a
-----

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? (If Yes, complete items 3 and 4)

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 (2008-09)  
1st Subsequent Year (2009-10)  
2nd Subsequent Year (2010-11)
- b. Amount contributed (funded) for self-insurance programs  
Current Year (2008-09)  
1st Subsequent Year (2009-10)  
2nd Subsequent Year (2010-11)

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


4. Comments:

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8.4145

## 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." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; 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?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	312.4	321.4	328.4	335.4

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

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  
(2008-09)

1st Subsequent Year  
(2009-10)

2nd Subsequent Year  
(2010-11)

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:

8.4146

Negotiations Not Settled

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

227,332

7. Amount included for any tentative salary increases

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
0	0	0

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
3,033,257	3,108,257	3,183,257
Capped @ \$10,763	Capped @ \$10,763	Capped @ \$10,763
5.5%	2.4%	2.4%

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?

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
373,000	379,000	385,000
1.6%	1.6%	1.6%

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
No	No	No
No	No	No

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.):


8.4.147

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." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; 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, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	175.4	177.2	179.2	181.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

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  
(2008-09)

1st Subsequent Year  
(2009-10)

2nd Subsequent Year  
(2010-11)

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

57,165

7. Amount included for any tentative salary increases

Current Year  
(2008-09)

1st Subsequent Year  
(2009-10)

2nd Subsequent Year  
(2010-11)

0

0

0

8.4.148

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
1,226,095	1,226,095	1,226,095
Capped @ \$10,199	Capped @ \$10,199	Capped @ \$10,199
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
319,000	325,000	330,000
2.0%	2.0%	2.0%

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
No	No	No
No	No	No

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.):

8.4.149

**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." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; 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?

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions		45.0	45.0	45.0

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)

**Negotiations Not Settled**

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

42,891

4. Amount included for any tentative salary increases

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
0	0	0

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
377,162	377,162	377,162
Capped @ \$10,199	Capped @ \$10,199	Capped @ \$10,199
0.0%	0.0%	0.0%

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

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
25,952	26,160	26,369
0.8%	0.8%	0.8%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	Yes	Yes
54,300	54,300	54,300
0.0%	0.0%	0.0%

8.4.150

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

8.4.151



ADDITIONAL FISCAL INDICATORS

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?	No
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 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?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

End of School District Second Interim Criteria and Standards Review

8.4.152

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:** Resolution in Support  
of Application/s to OPSC for Upcoming  
Construction Project/s

**AGENDA ITEM AREA:**  
Discussion/Action

**REQUESTED BY:**

Cathy Allen, Assistant Superintendent

**ENCLOSURES:**

Resolution

**DEPARTMENT:**

Facilities & Maintenance Services

**FINANCIAL INPUT/SOURCE:**

State/Deferred Maintenance/COP

**MEETING DATE:**

March 18, 2009

**ROLL CALL REQUIRED:**

Yes

---

**BACKGROUND:**

The OPSC requires local School Board approval for applications submitted to the state for funding. The accompanying Resolution fulfills that requirement for projects projected in the near future.

**RECOMMENDATION:**

Board adopt Resolution No. 08/09.16

BEFORE THE GOVERNING BOARD OF THE WESTERN PLACER UNIFIED  
SCHOOL DISTRICT

In the Matter of:

Resolution No. 08/09.16

**SUPPORT OF APPLICATIONS  
FOR ELIGIBILITY DETERMINATION  
AND FUNDING AUTHORIZATION TO  
SIGN APPLICATIONS AND  
ASSOCIATED DOCUMENTS**

---

Whereas, the Western Placer Unified School District approved the filing of applications under the State School Building Lease-Purchase Program for funding under the provisions of the State Allocation Board;

Whereas, the Western Placer Unified School District intends to file applications for funding under the School Facility Program as provided in Chapter 12.5, Part 10, Division 1, commencing with Section 17070.10, et. seq., of the Education Code;

Whereas, a condition of processing the various applications under the School Facility Program is a resolution in support of those applications from the Western Placer Unified School District Board of Education and signatures of the Western Placer Unified School District Administration; and

Whereas, the Western Placer Unified School District wishes to submit modernization and/or new construction applications for funding for the following schools and any other modernization and/or new construction projects as necessary:

<u>School</u>	<u>Funding</u>
Lincoln High School	New Construction / Modernization
Foskett Ranch Elementary	New Construction

THEREFORE, BE IT HEREBY RESOLVED, that the Western Placer Unified School District Board of Education is in support of necessary applications under the School Facility Program and that the individuals identified below are authorized to sign all documents and papers associated with the applications for funding as District Representatives:

1. Cathy Allen
2. Scott Leaman

PASSED AND ADOPTED by the Western Placer Unified District School Board,  
at a regular meeting held on March 18, 2009 by the following vote on roll call:

AYES:

NOES:

ABSENT:

Signed and approved by me after its passage.

\_\_\_\_\_  
Paul Carras, Board President

Attest: \_\_\_\_\_  
Scott Leaman, Secretary to Board

8.5.2