

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

**AGENDA**

**BOARD OF TRUSTEES - 6:30 p.m. – Closed Session**  
**7:00 p.m. – Regular Meeting - Tuesday, December 15, 2009**

**LOCATION - Twin Rivers Unified School District Board Room**  
**5115 Dudley Blvd., Bay A**  
**McClellan, CA 95652**

---

*NOTE: If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Superintendent's Office at 566-1744 at least 24 hours before the scheduled Board meeting. [Government Code § 54954.2] [Americans with Disabilities Act of 1990, § 202.]*

*NOTE: A copy of the Board agenda and backup materials is available for inspection and review at the Twin Rivers Unified School District office located at 5115 Dudley Blvd., Bay A, McClellan, CA during regular business hours. In addition, this full agenda packet has been posted on Twin Rivers Unified School District website at [www.twinriversusd.org](http://www.twinriversusd.org).*

---

Page

**6:30 p.m. - Closed Session**

- (1) Announcement of Items to be Discussed in Closed Session [Government Code § 54957.7(a)]
- (2) Opportunity for Members of the Public to Address the Board Concerning Items on the Closed Session Agenda
  - (a) Closed Session
    - (1) CONFERENCE WITH LABOR NEGOTIATORS  
[Government Code 54957.6] – TRUE, CSEA, TRPOA
    - (2) STUDENT EXPULSION CASES #A25-10; #A26-10 and  
READMISSION CASES #A58-09; #A64-09; #A66-09;  
A69-09
    - (3) CONFERENCE WITH LEGAL COUNSEL – EXISTING  
LITIGATION – Government Code Section 54956.9(a); 1  
case; Twin Rivers Unified School District v. James Banks, et  
al; Case Number 2009-00059615; Possible Action
    - (4) CONFERENCE WITH LEGAL COUNSEL – EXISTING  
LITIGATION – Government Code Section 54956.9(a); 1  
case; Grant Joint Union High School District, et al v.  
Sacramento County Office of Education; Case Number 34-  
2008-00009484-CU-WM; Possible Action
    - (5) CONFERENCE WITH LEGAL COUNSEL –  
ANTICIPATED LITIGATION; Number of Potential Cases  
(2); Initiation of Litigation Pursuant to Subdivision (c) of  
Government Code § 54956.9

---

The Board may not take action on any item which is not on this agenda, except when (1) an emergency situation exists, (2) there is need to take immediate action and the need for the action came after posting, or (3) the item was posted for a prior meeting within specified time limits. [Government Code § 54954.2]

---

- (6) CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to Government Code Section 54956.9(b)(3)(C); Receipt of Government Tort Claim threatening litigation; 1 claim; Claimant: George Spittal; Possible Action

- (3) Public Session [Government Code § 54957.7 Report on Action in Closed Session [Government Code § 54957.1]

*NOTE: Confidential Information, meaning any communication made in a Closed Session that specifically relates to the lawful purpose for having the Closed Session, may not be disclosed to anyone outside of the Closed Session who is not entitled to receive the information. Disclosure of confidential information is punishable by remedies including but not limited to injunctive relief, disciplinary action and referral to a grand jury. [California Government Code §54963]*

- 5
1. **7:00 p.m. Call to Order by President** (President Rivas)
    - a. Report on Action in Closed Session (President Rivas)
    - b. Flag Salute (Ms. Smart)
    - c. Welcome and Introductions of Board Members (President Rivas)
    - d. Welcome and Introductions of Staff (Mr. Porter)
    - d. Twin Rivers Unified School District Board Protocols (President Rivas)
    - e. Organizational Meeting
      - (1) Elect President of the Twin Rivers Unified School District Board of Trustees (President Rivas)
      - (2) Elect Vice President of the Board of Trustees (New President of the Board)
      - (3) Elect Clerk of the Board of Trustees (President)
      - (4) Appoint a Representative to Sacramento County School Boards Association (President)
  
  2. **Hearing of Parties Desiring to Address Board and/or Present Petition**
    - a. Anyone may address the Board regarding any item that is within the Board's subject matter jurisdiction. *NOTE: This part of the Board's meeting is set aside for members of the public requesting to address the Board on general items which are not agenda items calendared for action, which are not first readings listed in the agenda, and are not items previously referred to committee and not yet returned to the Board for action. This agenda item will be limited to thirty (30) minutes. Anyone whose name remains on the speakers list at the end of the allotted time will be granted time at the end of the regular meeting. The Board will not take action on an item introduced during this portion of the agenda, as this would constitute an illegal act on the part of the Board.*

3. **Consent Agenda**  
*NOTE: The Board will be asked to approve all of the following items by a single vote, unless any member of the Board asks that an item be removed from the consent agenda and considered and discussed separately.*
- 6 a. Approve Minutes of December 1, 2009 Board Meeting (Mr. Porter)  
 13 b. Approve Payment of Current Salaries and Bills – November 2009 (Mr. Ball)  
 29 c. Approve Routine Administrative Contracts (Mr. Ball)  
 32 d. Approve Budget Development Calendar 2010-2011 (Mr. Ball)  
 35 e. Approve Routine Construction Contract (Mr. Colombo)  
 37 f. Approve Notice of Completion for Roebbelen Contracting for Twin Rivers Unified School District Tenant Improvement Work in Bays B and C (Mr. Colombo)  
 39 g. Approval of Revised Job Description for Early Childhood Education Program Specialist (Ms. Smart)  
 42 h. Approval of Job Descriptions for Clerk I, Clerk II and Clerk III (Ms. Smart)  
 49 i. Approval of Job Description for Coordinator Library Media Services; Coordinator Curriculum & Instruction Math (Ms. Smart)  
 56 j. Approve Personnel Actions (Ms. Smart)  
 (1) Certificated – New Hire – School Psychologist, Math Teacher  
 (2) Certificated – Reinstated – EL Self Contained, Student Support Teacher, Teacher  
 (3) Certificated – Leaves of Absence - Teacher  
 (4) Certificated – Recommendation for Tenured Status – Teacher, Student Support Teacher  
 (5) Classified – New Hire – Probationary – Accounting Technician, Account Clerk II, Instructional Paraeducator Moderate/Severe, Payroll/Benefits Technician  
 (6) Classified – Amendment to Short Term Assignment – Short Term Clerk
- 58 4. **Teaching, Learning and Operations Report**  
 a. Field Act – Board Member Personal Liability (Mr. Colombo)
- 59 5. **New Business**  
 63 a. Approve 2009/2010 Student Time Schedule (Dr. Robeson)  
 219 b. Approve First Interim Report and Qualified Certification (Mrs. Ingersoll)  
 c. Adopt Resolution No. 156 – Resolution to Pay Absent Board Members (Mr. Porter)
- 221 6. **Unfinished Business**  
 222 a. Hold Second Hearing and Adopt the Following Board Policies (Dr. Robeson)  
 225 (1) BP/AR 4111.2 – Legal Status Requirement  
 231 (2) BP/AR 4112.21 – Interns  
 235 (3) AR 4112.23 – Special Education Staff  
 (4) BP/AR 4113 - Assignment

*NOTE: Conduct of Hearing: The sequence is (1) staff report and discussion; (2) public testimony; (3) close of public hearing; (4) Board discussion and vote, as needed.*

- 239
7. **Superintendent's Report**
  8. **Board Business**
    - a. Approve CSBA Delegate Assembly Nominations (President Rivas)
    - b. Board Comments
  9. **Hearing of Parties Desiring to Address Board and/or Present Petition**
    - a. *This part of the Board meeting is set aside for members of the public whose name remained on the speakers list at the end of the allotted time at the beginning of the Board meeting.*
  10. **Adjourn** – *to meet again, unless otherwise announced and approved by the Board of Trustees, on **Tuesday, January 5, 2010, 6:30 p.m.**, at Twin Rivers Unified School District Board Room, 5115 Dudley Blvd., Bay A, McClellan, CA 95652*

**CALL TO ORDER**

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting - December 15, 2009

Agenda Item # 1 - CALL TO ORDER BY PRESIDENT (President Rivas)

Organizational Meeting

At the November 17, 2009 Board meeting, the Board was asked to approve the date and time of the annual organizational meeting for Tuesday, December 15, 2009, at 6:30 p.m. At tonight's meeting, the following tasks will need to be accomplished:

1. Elect President of the Twin Rivers Unified School District Board of Trustees (President Rivas)
2. Elect Vice President of the Board of the Twin Rivers Unified School District Board of Trustees (President)
3. Elect Clerk of the Board of the Twin Rivers Unified School District Board of Trustees (President)
4. Appoint a Representative to the Sacramento County School Boards Association (President)

**CONSENT AGENDA**

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
 McClellan, California  
 December 8, 2009

UNADOPTED MINUTES OF  
 REGULAR MEETING - December 5, 2009

The Board of Trustees of the Twin Rivers Unified School District met in regular session at the Twin Rivers Unified School District Board Room, 5115 Dudley Blvd., Bay A, McClellan, CA. The meeting convened at 6:34 p.m.

Board Members present were: Trustees Bob Bastian, Alecia K. Eugene-Chasten, Linda Fowler Cortez Quinn, and Michelle Rivas. Absent: Trustees Janis Green and Roger Westrup.

Administration present were: Superintendent Frank Porter, Associate Superintendent Business Support Services Rob Ball, Associate Superintendent Curriculum and Academic Achievement Dr. Ramona Bishop, Associate Superintendent of Employer/Employee Relations/Human Resources Patty Smart, Assistant Superintendent Employee Relations Tom Janis, Assistant Superintendent Special Education and Student Services Janet Balcom, Assistant Superintendent Administrative Services and Community Relations Dr. Ziggy Robeson, Assistant Superintendent of Elementary Education Gloria Hernandez, Assistant Superintendent Secondary Education Larry Tosta, and Assistant Superintendent Facilities Services Alan Colombo.

Closed Session

President Rivas announced that the Board would be going into Closed Session regarding Student Expulsion Cases #A20-10, #A21-10, #A22-10, #A23-10, and #A24-10; Conference with Labor Negotiators, Government Code 54957.6 - TRUE, CSEA, TRPOA; Conference with Legal Counsel - Anticipated Litigation - Significant exposure to litigation pursuant to Government Code Section 54956.9(b)(3)(C) - Receipt of possible Government Tort Claim - 1 claim - Claimant: George Spittal - Possible Action; Conference with Legal Counsel - Existing Litigation - Government Code Section 54956.9(a) 1 case - Henry v. Grant Joint Union High School District, et al - Case Number 06ASO2922 - Possible Action; Conference with Legal Counsel - Existing Litigation - Government Code Section 54956.9(a) - 1 case - Grant Joint Union High School District, et al v. Sacramento County Office of Education - Case Number 34-2008-00009484-CU-WM - Possible Action; Conference with Legal Counsel - Existing Litigation - Government Code Section 54956.9(a) - 1 case - Twin Rivers Unified School District v. Surplus City et al - Case Number 34-2009-00042971 - Possible Action; Conference with Legal Counsel - Anticipated Litigation - Number of Potential Cases (2) - Initiation of Litigation Pursuant to Subdivision (c) of Government Code 54956.9; Conference with Legal Counsel - Existing Litigation - Government Code Section 54956.9(a) - 1 case - George Spittal v. Twin Rivers Unified School District - Case Number 12-3-456789-1 - Possible Action.

President Rivas gave the members of the public an opportunity to address the Board concerning the above-mentioned items.

No one came forward; the hearing was closed.

The meeting was recessed at 6:35 p.m. The Board convened in Closed Session at 6:36 p.m.

Open Session

The meeting was reconvened in Open Session at 7:02 p.m.

In regards to Cases #A21-10, #A22-10 and #A24-10, Trustee Fowler moved, seconded by Trustee Quinn, to accept the administrative panel's recommendation for expulsion. The pupils shall be eligible for re-admission on June 4, 2010. The motion carried. (Ayes: 5; Absent: 2 - Trustees Green and Westrup)

In regards to Cases #A20-10 and #A23-10, Trustee Bastian moved, seconded



by Trustee Fowler, to accept the administrative panel's recommendation for expulsion. The pupils shall be eligible for re-admission on December 1, 2010. The motion carried. (Ayes: 5; Absent: 2 - Trustees Green and Westrup)

#### Flag Salute

President Rivas presided. She reported that Trustees Green and Westrup were absent from tonight's Board meeting due to the fact that they are attending the California School Boards Association Delegate Assembly in San Diego, California. The flag salute was led by Assistant Superintendent Dr. Ziggy Robeson.

#### Welcome

President Rivas welcomed everyone and introduced the members of the Board. Superintendent Porter introduced the members of his staff.

#### Budget Update

Associate Superintendent Rob Ball presented a Budget Update on management reductions, employee furloughs, teacher layoffs, and consulting costs. He provided the Board and audience with additional information regarding the overview of services for consultants, contracts, and legal assistance.

#### Board Protocols

President Rivas reviewed the Board's protocols regarding confidential agenda items.

#### Hearing of Parties

President Rivas opened the Hearing of Parties. The following addressed the Board:

Jennifer Adams, CSEA Field Office, addressed the Board regarding the laying off of classified employees instead of reducing consultant costs. She said the classified employees are the first contact that students and parents have.

Alicia Valdez-Jackson, read a letter of support for CSEA from Councilwoman Sandy Sheedy.

Tyler Mires, student, addressed the Board on behalf of saving the job of the classified employees.

Dareen Bates, parent, addressed the Board on behalf of the classified employees.

Debbie Hegenderfer, IT Department employee and a member of the CSEA Negotiation Team, addressed the Board regarding everyone working together, and asked that consultant fees be reduced to save classified positions.

Carol York, Community member, addressed the Board regarding CSEA employees being an important part of nurturing and teaching the children.

Jason O'Neil, student at Foothill Farms Junior High School, addressed the Board regarding laying off teachers and classified employees.

Barbara Morford, TRUSD employee and a member of the CSEA Negotiation Team, addressed the Board regarding legal counsel being part of the District Negotiation Team which she said is not necessary. Ms. Morford said that Associate Superintendent Ball, when asked in negotiations where the stimulus money went, he stated that the money went to the teachers.

Taiwo Honore, parent volunteer at North Avenue Elementary School, asked the Board what will happen when classified positions are cut and the schools are closed.

Charlene McCrary, CSEA member, addressed the Board regarding the communities that support the schools.

John Ennis, TRUE President, thanked the Board in advance for pulling Consent Agenda Item 3-j - Job Description for Early Childhood Education/Child Development Program Specialist. He announced that TRUE's sunshine re-openers will include the left-over issues regarding adult education and early childhood education. Mr. Ennis stated that conversation can lead to a resolution.

Velma Strong, CSEA President, addressed the Board regarding classified layoffs, and how CSEA Chapter 1717 doesn't feel a part of the TRUSD family. She said money was spent unwisely, with no stimulus money going to classified employees. Mrs. Strong asked the Board to look at the money that is being spent on consultants and

use that money to save classified jobs.

Allan Clark, State Association CSEA President, addressed the Board regarding classified layoffs.

President Rivas stated that any cuts made by the Board are not taken lightly, and laying off employees isn't something that the Board wants to do. She said that Cabinet members were asked to take a cut in their pay, as well as the Board members taking a cut in their stipend. President Rivas said the only reason the District had summer school was because Cabinet members wrote personal checks to fund the program. Everyone needs to recognize and appreciate the Cabinet members who give a lot of time and personal finances for our students in the communities. President Rivas said the Board appreciates the sacrifices that Cabinet has made for our students.

#### Consent Agenda

President Rivas said Consent Agenda Item 3-j - Approval of Revised Job Description for Program Specialist - Early Childhood Education/Child Development would be taken off the agenda and brought back before the Board at a later date. Also, the job descriptions for Coordinator Library Media Services and Coordinator Curriculum & Instruction Math, under Consent Agenda Item 3-g, were also removed from the agenda to be brought back at a later date.

Trustee Bastian moved, seconded by Trustee Quinn, to approve the Consent Agenda as presented, with the exception of Consent Agenda Item 3-j - Approval of Revised Job Description for Program Specialist - Early Childhood Education/Child Development and the removal of the job descriptions for Coordinator Library Media Services and Coordinator Curriculum & Instruction Math in Consent Agenda Item 3-g:

- a. Approve Minutes of November 17, 2009 Board Meeting.
- b. Approve Routine Administrative Contracts, as presented:
  - (1) Laureate Learning Center - Total Contract Amount including Amendments - \$20,000 for renewal of Service Agreement for non-public school placement; Funding Source: Special Ed/NPS.
  - (2) Jabbergym - Total Contract Amount including Amendments - \$16,000 for renewal of Service Agreement and Amendment to Service Agreement for physical therapy services for students; Funding Source: Special Ed/NPS.
  - (3) Learning Solutions - Total Contract Amount including Amendments - \$26,000 for amendment to Service Agreement for Behavioral Analysis Service; Funding Source: Severely Disabled/Special Ed.
  - (4) Nettie T. Fischer, ATP - Total Contract Amount including Amendments - \$20,000 for renewal of Service Agreement for Assistive Technology Services; Funding Source: Severely Disabled/Special Ed.
  - (5) Pacific Autism Learning Services - Total Contract Amount including Amendments - \$30,000 for amendment to Service Agreement; Funding Source: Severely Disabled/Special Ed.
  - (6) Therapeutic Pathways, Inc. - Total Contract Amount including Amendments - \$50,000 for amendment to Service Agreement; Funding Source: Severely Disabled/Special Ed.
- c. Approve Routine Construction Contract, as presented:
  - (1) Callander Associates Landscape Architecture, Inc. - Project: Ben Ali Playfields/Landscape Architectural Services; New Contract Amount, including Change Orders - \$47,827; Funding Source: City of Sacramento, Community Reinvestment Capital Improvement Program (CRCIP - \$330,000).
- d. Approve the Notice of Completion for Performance One Electric, Inc.

for District Wide Projector Power Installation - Johnson Elementary School, as presented.

- e. Approve the Notice of Completion for Performance One Electric, Inc. for District Wide Projector Power Installation - Noralto Elementary School, as presented.
- f. Approve the Notice of Completion for Performance One Electric, Inc. for District Wide Projector Power Installation - Smythe Academy K-6, as presented.
- g. Approval of Job Descriptions for Executive Director Fiscal Services; Executive Director Facilities Services; Director Business Services; Manager Risk Management; Supervisor Driver Training Safety; Supervisor Transportation Operations; Coordinator Curriculum & Instruction Arts Initiative/VAPA; Coordinator Curriculum & Instruction ELA/ELD; Coordinator Curriculum & Instruction History/Social Science/World Language; Coordinator Library Media Services; Coordinator Curriculum & Instruction Math; Coordinator Curriculum & Instruction Science/Health/PE. (Job descriptions pulled from the agenda: Coordinator Library Media Services and Coordinator Curriculum & Instruction Math.)
- h. Approval of Revised Job Description for Bus Driver.
- i. Approval of Job Description for Police Services Administrative Analyst; Police Clerk.
- j. Approval of Revised Job Description for Program Specialist - Early Childhood Education/Child Development. (Pulled from the agenda.)
- k. Approval of Revised Job Description for Coordinator Curriculum and Instruction, Neighborhood Network, PD/BTSA/AP/SLC.
- l. Approve and adopt the new Management Salary Schedule.
- m. Approve Personnel Actions:

Certificated:

- (1) Approve the leaves of absence for the following employees: Kristine Thiem, Unpaid Leave, effective remainder 2009/2010 school year; Geraldine Mulvihill, Unpaid Leave, effective remainder 2009/2010 school year; Erin Tucker, Maternity Leave, effective November 20, 2009 through January 4, 2010.
- (2) Approve the internship credential for Nathaniel Coffin, English/Language Arts, Martin L. King, Jr., Technology Academy, Fortune School of Education (formerly Project Pipeline).

Classified:

- (3) Approve the probationary new hire of Brian Moser, Custodian at Rio Linda High School, effective June 22, 2009, and Tonja Williams, Instructional Paraeducator Moderate/Severe at Vineland School, effective November 16, 2009.
- (4) Approve change in assignment for the following employees: Barbara Meyers, Instructional Paraeducator - Mild/Moderate at Fairbanks Elementary School, effective November 30, 2009; Connie Swink, Program Assistant II, Special Education, effective December 1, 2009; Shirley Turner, Instructional Paraeducator - Moderate/Severe at Vineland School, effective November 16, 2009.
- (5) Accept the letters of resignation from Daniel Cruz, Jr., Database Specialist at Technology Services, effective November 27, 2009; Elizabeth Espinoza, Cafeteria Helper at Pioneer Elementary

School, effective November 11, 2009; Donna Johnson, Payroll Technician at Payroll Department, effective November 30, 2009; Jennifer Salmon, Paraeducator at Pioneer School, effective November 23, 2009.

- (6) Approve the retirement of Alice Jackson, Custodian at Rio Linda Junior High School, effective December 30, 2009, and Christine Jefferson, Audio Visual Materials Technician at Curriculum and Academic Services, effective November 30, 2009.

The motion carried. (Ayes: 5; Absent: 2 - Trustees Green and Westrup)

First Hearing  
BP/AR 4111.2  
BP/AR 4112.21  
AR 4112.23  
BP/AR 4113

Assistant Superintendent Robeson stated that Board Policy/Administrative Regulation 4111.2 - Legal Status Requirement; Board Policy/Administrative Regulation 4112.21 - Interns; Administrative Regulation 4112.23 - Special Education Staff; and Board Policy/Administrative Regulation 4113 - Assignment were being brought before the Board for a First Hearing, with no action required. She said the policies and regulation had been reviewed by the Board Policy Sub-Committee.

President Rivas opened the First Hearing on Board Policy and Administrative Regulation 4111.2 - Legal Status Requirement, Board Policy and Administrative Regulation 4112.21 - Interns, Administrative Regulation 4112.23 - Special Education Staff, and Board Policy and Administrative Regulation 4113 - Assignment. No one came forward; the hearing was closed

Resol. No. 152 -  
Day of the  
Special  
Educator

Assistant Superintendent Balcom presented Resolution No. 152 - Day of the Special Educator which recognizes the dedication and hard work of special educators in teaching the unique needs of our students. She said December 3<sup>rd</sup> has been declared The Day of the Special Educator.

Trustee Bastian moved, seconded by Trustee Quinn, to adopt Resolution No. 152 - Day of the Special Educator and further authorize the Board President to sign the Resolution. The motion carried. (Ayes: 5; Absent: 2 - Trustees Green and Westrup)

President Rivas asked the Board, and the Board concurred, that Trustee Bastian sign the resolution since he was a special education teacher.

Resol. No. 153 -  
Withdraw from  
SELF

Associate Superintendent Ball stated Schools Insurance Authority (SIA) and its member districts have received excess liability coverage through Schools Excess Liability Fund (SELF) for many years. SELF currently provides primary excess coverage for SIA and its members for \$25 million excess of \$5 million; 17 of the membership Districts have opted to individually purchase additional liability coverage of \$20-25 million excess of \$25 million through SELF's Optional Excess Liability Program (OELP), including Twin Rivers Unified School District. Due to concerns regarding SELF's increasing rates and the economic uncertainties facing public school districts, the SIA Executive Committee considered it prudent to research the market to identify other potential coverage options beginning July 1, 2010. On November 12, 2009 the SIA Executive Committee voted unanimously to withdraw from SELF effective June 30, 2010. In accordance with SELF's Joint Powers Agreement, member districts wishing to withdraw must submit a notice of withdrawal to SELF accompanied by a resolution passed by the Board of Trustees authorizing the withdrawal no later than December 31, 2009. A report will be brought before the Board in late spring regarding the liability insurance program that the District will accept.

Trustee Quinn moved, seconded by Trustee Bastian, to adopt Resolution No. 153 - Determination to Withdraw from Schools Excess Liability Fund (SELF), as presented. The motion carried. (Ayes: 5; Absent: 2- Trustees Green and Westrup)

Resol. No. 154  
2010 Census in

Superintendent Porter stated the District is dedicating the week of January 11 through January 15, 2010, the second week in January, as "Census in Schools Week,"

## Schools Week

to help reinforce the importance of participation in the census, and to encourage our schools to coordinate with the Sacramento County Office of Education liaison on best practices to implement outreach strategies that schools can incorporate to ensure they have the most complete and accurate count of their surrounding residents.

President Rivas said she would like to have translators available for parents to help them understand why it is important to participate in the census, and did not want too much pressure on the students. Trustee Fowler said it needs to be made very clear that the information would not be given to the Immigration Department

Trustee Quinn moved, seconded by Trustee Fowler, to adopt Resolution No. 154 - 2010 Census in Schools Week and support the goals and ideals for the 2010 census and lend its support to the education community in being responsive to federal and state census liaisons, and declare the week of January 11 through January 15, 2010 as "Census in Schools Week." The motion carried. (Ayes: 5; Absent: 2 - Trustees Green and Westrup)

## Special Board Meeting

Superintendent Porter reviewed with the Board that at the October 24, 2009 Board Meeting and Workshop, Kirk Berger, California School Board Association Consultant, presented the next steps in the Good Measures for Good Governance project which is an initiative to help school boards use data consistently and effectively in their decision making. Working in partnership with National School Boards Association's Center for Public Education, CSBA and NSBA will provide training to the Board and Superintendent over three sessions with the modules consisting of organizational culture, teacher qualifications and students. The training will be provided by CSBA and NSBA Governance Consultants, with no cost to the District.

Trustee Bastian moved, seconded by Trustee Quinn, to approve the Special Board Meetings - January 14, 2010, February 11, 2010 and March 11, 2010 for Good Measures for Good Governance Modules Training beginning at 6:00 p.m. in the Twin Rivers Unified School District Board Room. The motion carried. (Ayes: 5; Absent: 2 - Trustees Green and Westrup)

## Resol. No. 155 Award Bid for Police Vehicles

Mary Talentinow, Director of Contracting and E-Rate, stated the Twin Rivers Unified School District Police Services Department's fleet of vehicles presently consists of several older vehicles with high mileage. She said this bid and financing agreement would enable the Department to obtain four new marked 2010 Dodge Chargers and two new unmarked 2010 Chevy Tahoes to enable replacement of the highest mileage vehicles in its fleet. All the new vehicles would be properly equipped with lighting, computers, and safety equipment representative of modern police departments and response technology. Delivery is estimated in February or March 2010. Ms. Talentinow said the District only received one bid and that was from McPeek's Dodge of Anaheim and was verified as a responsible bid (met all of the RFB requirements). Financing for this procurement is to be provided by the Kansas State Bank of Manhattan. The interest rate is not yet locked with the lessor but will be approximately 7% for the financing of \$320,586.60 with semi-annual payments to be made over a five-year period.

Trustee Fowler asked why Police Services needed Chevy Tahoes. Assistant Superintendent Robeson said the Chevy Tahoes will be used as Emergency Mobile Response units (mobile communications centers).

Trustee Quinn asked why we didn't find a local Dodge dealer to lease our cars. Ms. Talentinow said a local dealer was unable to provide the necessary documents to get their bid in on time.

Trustee Quinn moved, seconded by Trustee Fowler, to adopt Resolution No. 155 - Authorizing the Twin Rivers Unified School District to Award Bid for Police Vehicles to McPeek's Dodge of Anaheim and Finance the Property under the Kansas State Bank of Manhattan's Lease With Option to Purchase Agreement dated October 21, 2009, as

presented. The motion carried. (Ayes: 5; Absent: 2 - Trustees Green and Westrup)

Superintendent  
Report

Superintendent Porter announced that Sergio Vazquez, a preschool student from Smythe Academy, passed away on Monday after being hit by a vehicle on the way to school. He said counselors and support staff have been at the school and at the home helping to deal with this tragic accident. An account has been started for money to be donated to the family.

Superintendent Porter reported that the Community Report was released last week. He said there has been a lot of progress with many accomplishments over the last 18 months, but there is more to do.

Superintendent Porter said at the December 12th Special Board Meeting, the Board will receive an update on consolidating programs and preliminary plans from the Superintendent Facility Advisory Committee (SFAC).

Board  
Comments

Trustee Quinn said he is looking forward to the grand opening of the library at Garden Valley, and looking forward to the Christmas holidays.

Trustee Fowler acknowledged Delores Underwood, a former North Sacramento Board member and classified employee of Noralto Elementary School, who passed away this month. She said that Mrs. Underwood was a long-time North Sacramento leader and activist who stood fast against neighborhood crime and neglect.

Trustee Chasten recognized the teachers and classified staff for all their hard work, and said she welcomed the comments that were made tonight; however, she said she would like to see the employees attend other Board meetings so they can see what the Board has done as far as getting education taken care of and the support that is needed by certificated and classified employees. Trustee Chasten asked that tonight's meeting be dedicated in memory of Sergio Vazquez. Trustee Chasten said she will be attending the Spelling Bee at Grant High School this weekend. She asked that Closing the Achievement Gap be placed on a Board agenda so the Board can look at facility proposals, programs and how this all ties together with the Achievement Gap. Superintendent Porter said the December 12 Special Board meeting will have reports regarding consolidating and realigning our facilities and our programs to better meet the needs of our students, and he said he is looking forward to engaging our parents in the community forums. Trustee Chasten asked for a report on how Title I and AARA money is being spent. Associate Superintendent Rob Ball said this information was provided at a Board meeting and in an Information Bulletin. Superintendent Porter said a follow-up report will be given on how the stimulus dollars have been used.

Trustee Bastian thanked CSEA for attending tonight's meeting. He announced that the Rio Linda Elverta Historical Society is holding their annual Old Fashion Christmas at the Dry Creek Ranch House Museum on December 12. Trustee Bastian said he would be attending a celebration for Ray Tretheway, and wished everyone a happy holiday.

President Rivas thanked staff for all their work and sacrifices that have been made in the last eighteen months.

Closed Session

President Rivas stated that the Board would be going into Closed Session.

The meeting was recessed at 8:30 p.m. The Board went into Closed Session at 8:45 p.m.

Open Session

The Board reconvened in Open Session at 9:48 p.m. President Rivas stated that the Board took no action in Closed Session.

Adjourn

Trustee Bastian moved, seconded by Trustee Quinn, to adjourn the meeting. There being no further business, President Rivas adjourned the meeting at 9:50 p.m. in memory of Smythe Academy student, Sergio Vazquez.

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, CA.

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 3 - CONSENT AGENDA (Action Item)

Approve Payment of Current Salaries and Bills – November 2009 (Mr. Ball)

The attached expenditures for the period of November 1, 2009 through November 30, 2009 are submitted for the Board's consideration.

The first page is an overview of the current budget, expenditures to date and expenditures and encumbrances for the year to date by major object for all District Funds.

Details of expenditures over \$5,000 are provided on the following pages.

RECOMMENDATION: Administration recommends that the Board of Trustees move to approve the expenditures, as presented.

Nov 2009 Expenses

SUMMARY BY Object	APPROVED BUDGET	EXPENDED/RECEIVED		UNENCUMBERED BALANCE	%	
		CURRENT	YEAR TO DATE			
1xxx CERTIFICATED	118,297,570.00	10,367,201.01	42,157,732.07	66,319,907.23	9,819,930.70	8.3
2xxx CLASSIFIED	53,255,566.00	4,570,543.40	20,761,758.75	27,934,326.06	4,559,481.19	8.5
3xxx Employee Benefits	50,590,547.00	4,174,452.71	17,052,750.34	27,023,162.46	6,514,634.20	12.8
4xxx Supplies	30,224,560.00	679,091.24	4,685,457.25	5,838,658.13	19,700,444.62	65.1
5xxx Services	42,831,027.00	1,725,891.34	8,887,955.42	5,697,134.39	28,245,937.19	65.9
TOTAL: 1xxx - 5xxx	295,199,270.00	21,517,179.70	93,545,653.83	132,813,188.27	68,840,427.90	23.3
6xxx Capital Outlay	23,576,619.00	458,832.67	11,180,057.81	5,690,026.74	6,706,534.45	28.4
TOTAL: 1xxx - 6xxx	318,775,889.00	21,976,012.37	104,725,711.64	138,503,215.01	75,546,962.35	23.6
7xxx Other Outgo	21,413,274.00	1,272,950.69	4,576,397.31	303,352.00	16,533,524.69	77.2
TOTAL: 1xxx - 7xxx	340,189,163.00	23,248,963.06	109,302,108.95	138,806,567.01	92,080,487.04	27.0



15

Vendor Name/Address	Total
800474 A-Z BUS SALES INC. 3418 52ND AVENUE SACRAMENTO, CA 95823 (800) 635-7491 330065644 N	7,960.14
810892 AMERICAN FIDELITY ASSURANCE ATTENTION: BENEFITS , ( ) - N	15,847.03
816360 APANGEA LEARNING INC 925 LIBERTY AVE 3RD FLOOR PITTSBURG, PA 15222 (412) 894-9939 030468465 N	7,800.00
805743 AT&T PAYMENT CENTER SACRAMENTO, CA 95887-0001 (916) 593-2269 N	10,687.31
820480 BLUE SHIELD OF CALIFORNIA PO BOX 51827 LOS ANGELES, CA 90051-6127 ( ) - N	6,829.24
815392 BLUMENTHAL 3133 ARDEN WAY SACRAMENTO, CA 95825-2001 (916) 256-3300 N	10,612.48
817549 BOYS AND GIRLS CLUB 5212 LEMON HILL AVENUE SAC, CA 95824 ( ) - N	41,325.48

Vendor Name/Address	Total
800879 BUCKMASTER IMAGING SYSTEMS dba 623 WEST STADIUM LANE PO BOX 34-8330 SACRAMENTO, CA 95834-8330 (916) 923-0500 942561853 N	6,853.41
814515 CALPERS EDUCATIONALFORUM PO BOX 942709 SACRAMENTO, CA 94229 ( ) - N	1,693,185.59
820575 CAPITOL PUBLIC FINANCE GROUP 1900 POINT WEST WAY SUITE 273 SACRAMENTO, CA 95815 (916) 641-2734 N	12,412.50
817750 CARD DISORDERS 19019 VENTURA BLVD, STE 300 TARZANA, CA 91356 ( ) - N	6,172.50
812455 CHILD ACTION INC 9800 OLD WINERY PLACE SACRAMENTO, CA 95827 (916) 369-4464 N	7,933.47
817111 CHILDCARE CAREERS LLC 1700 S EL CAMINO REAL SUITE 201 SAN MATEO, CA 94402 (650) 372-1120 N	11,939.06

17

90 TWIN RIVERS UNIFIED SCH DIST  
Nov 2009 Vendor Pymt

Vendor Name/Address	Total
010577 CITY OF SACRAMENTO -UTILITIES UTILITIES SERVICES PO BOX 2770 SACRAMENTO, CA 95812-2770 (916) 264-5454 N	8,665.23
815340 CLAYTON TITUS GENERAL CONTRACT PO BOX 690640 STOCKTON, CA 95269 (209) 931-5325 N	15,890.70
819551 CODE RED TRAINING ASSOCIATES PO BOX 67359 SCOTTS VALLEY, CA 95067-7359 (408) 230-6410 201245460 N	8,620.00
817317 COMMERCIAL FILTER SERVICE PO BOX 1204 TURLOCK, CA 95381 ( ) - N	7,199.24
814720 CONTRACTOR'S WAREHOUSE ATTENTION: DAVID NELSON 3222 WINONA WAY SUITE #201 NORTH HIGHLANDS, CA 95660 (916) 331-5934 N	9,510.26
806189 COUNTY OF SACRAMENTO -FINANCE 700 H STREET, ROOM 1710 PO BOX 508 SACRAMENTO, CA 95814 (916) 874-6733 N	5,595.71

Vendor Name/Address	Total
817834 CROWN DISTRIBUTING 1115 WEST SUNSET BLVD ROCKLIN, CA 95765-1304 (916) 645-9124 N	12,087.30
809563 DECOTECH SYSTEMS INC 2151 SALVIO STREET SUITE 260 CONCORD, CA 94520 (800) 597-0757 680424937 N	23,071.34
807180 DISCOUNT AUTOMATICS INC. 4500 DRY CREEK RD #8 SACRAMENTO, CA 95838 (916) 925-1610 942849163 N	10,762.61
814482 ENTRUST RESOURCES 18806 LEESBURY WAY ROWLAND HEIGHTS, CA 91748 (626) 581-2378 N	147,421.50
807566 FOLLETT LIBRARY RESOURCES 1340 RIDGEVIEW DRIVE ATTN: ORDER DEPARTMENT MCHENRY, IL 60050-7048 (888) 511-5114 N	10,070.67
805790 FOSTER FARMS 529 KANSAS AVENUE MODESTO, CA 95351 (559) 244-2242 N	48,285.89
819453 GREAT AMERICAN PLAN ADMIN INC PO BOX 60 CINCINNATI, OH 45201-0060 ( ) - N	10,250.00

Vendor Name/Address	Total
811202 GUIDING HANDS SCHOOL INC NON PUBLIC SCHOOL 4900 WINDPLAY DRIVE EL DORADO HILLS, CA 95762 (916) 939-0553 N	22,833.65
817749 HERITAGE PEAK CHARTER SCHOOL 3600 MADISON AVENUE #59 NORTH HIGHLANDS, CA 95660 ( ) - N	63,170.03
020318 HEMLETT-PACKARD COMPANY PUBLIC SECTOR PO BOX 101149 ATLANTA, GA 30392 (916) 369-3718 941081436 N	62,513.72
010768 HUNT & SONS INC PETROLEUM PRODUCTS & EQUIPMENT PO BOX 277670 SACRAMENTO, CA 95827-7670 (916) 383-4868 942209320 N	76,245.93
812060 IKON OFFICE SOLUTIONS ATTENTION:WILLARD WELLS 2890 GATEWAY OAKS DRIVE #150 SACRAMENTO, CA 95833 (916) 928-2901 N	9,951.13
817909 ISTATION 800 E.CAMPBELL RD., SUITE# 244 ATTN: CAROL IBARRA RICHARDSON, TX 95081-1872 (866) 883-7323 N	6,000.00

Vendor Name/Address	Total
815018 IVS COMPUTER TECHNOLOGY 1415 McDONALD WAY BAKERSFIELD, CA 93309 (661) 831-3900 N	87,429.71
810893 KAISER FOUNDATION PLAN ATTENTION: BENEFITS , ( ) - N	10,611.82
809490 KANSAS STATE BANK OF MANHATTAN 1010 WESTLOOP PO BOX 69 MANHATTAN, KS 66505-0069 (877) 587-4054 480760380 N	7,364.69
809526 KPI ARCHITECTS INC. 1380 LEAD HILL BLVD #211 ROSEVILLE, CA 95661 (916) 787-5244 N	15,753.91
810184 LAMON CONSTRUCTION COMPANY INC 881 MARKET STREET P. O. BOX 632 YUBA CITY, CA 95991 (530) 671-1370 N	9,944.75
813773 LEADER SERVICES 1451 RIVER PARK STE. 227 SACRAMENTO, CA 95815 ( ) - N	6,443.03

21

90 TWIN RIVERS UNIFIED SCH DIST Vendor Activity 11/01/2009 - 11/30/2009  
Nov 2009 Vendor Pymt

Vendor Name/Address	Total
815394 MARTIN'S ACHIEVEMENT PLACE 5240 JACKSON STREET NORTH HIGHLANDS, CA 95660 (916) 338-1001 942392701 N	11,219.32
813030 MATTISON ENTERPRISES 5420 FENTON WAY GRANITE BAY, CA 95746 (916) 849-0502 511602583 Y LOY MATTISON	6,574.00
811604 MCCLELLAN BUSINESS PARK LLC 3140 PEACEKEEPER WAY MCCLELLAN, CA 95652 (916) 965-7100 943347807 Y	11,281.12
806028 MCGRAM-HILL COMPANIES 220 E. DANIELDALE ROAD DESOTO, TX 75115 (800) 442-9685 N	20,553.01
814946 MHL ENTERPRISES 10200 OMEGA WAY GRASS VALLEY, CA 95949-9148 (530) 273-4166 542135713 Y DOOLEY, DENNIS	18,827.50
818898 MICHAEL MEARS & COMPANY 29 DEL ORO LAGOON BEL MARIN KEYS, CA 94949 (415) 460-9996 521485587 Y	7,000.00
011422 MOBILE MODULAR MANAGEMENT CORP 5700 LAS POSITAS ROAD LIVERMORE, CA 94550 (925) 606-9000 N	50,135.85

90 TWIN RIVERS UNIFIED SCH DIST  
Nov 2009 Vendor Pymt

Vendor Name/Address	Total
815680 MY LEARNING PLAN INC 3500 SUNRISE HWY T210C GREAT RIVER, NY 11739	25,236.00
(800) 287-4432 200483732 N	
803239 NCECE CONFERENCE ATTN: HEATHER DAVIS PO BOX 269003 SACRAMENTO, CA 95826-9003	7,410.00
(916) 228-3905 N	
816123 NETWORK MANAGEMENT CORPORATION 4708 ROSEVILLE ROAD, SUITE 102 NORTH HIGHLANDS, CA 95660	6,340.81
(916) 772-2020 943247387 N	
801570 NORTH HIGHLANDS RECREATION & PARK DISTRICT 6040 WATT AVENUE NORTH HIGHLANDS, CA 95660	7,187.04
(916) 332-7440 N	
805638 NORTHERN CALIFORNIA PREP SCHOOL (NPS) 6046 LEMON HILL AVENUE SACRAMENTO, CA 95824	21,729.18
(916) 383-6222 N	
010172 OFFICE DEPOT BSD PO BOX 70025 LOS ANGELES, CA 90074-0049	12,956.20
(888) 263-3423 N	



23

Vendor Name/Address	Total
810667 OVERHEAD DOOR COMPANY OF 6756 FRANKLIN BLVD. PO BOX 231608 ACCT#C04969 SACRAMENTO, CA 95823 (916) 421-3747 N	5,695.00
807459 PEARSON EDUCATION -PRENTICE SCOTT,GLOBE, LONGMAN #2362643 145 SOUTH MOUNT ZION ROAD LEBANON, IN 46052 (800) 848-9500 N	9,264.59
816255 PEST CONTROL CENTER INC 3845 MADISON AVE NORTH HIGHLANDS, CA 95660-5010 (916) 344-4400 680094831 N	5,735.00
814911 PIVOT LEARNING PARTNERS 181 FREMONT STR 2ND FLOOR SAN FRANCISCO, CA 94105 (415) 348-5514 943227655 N	12,703.13
818917 POINT QUEST EDUCATION INC 6600 44TH STREET SACRAMENTO, CA 95823 (916) 422-0571 262658790 N	10,828.21
817521 POWERS, DENELL 2812 TORONJA WAY SACRAMENTO, CA 95833 ( ) - 606165311 Y POWERS, DENELL	25,050.00

Vendor Name/Address	Total
814094 RANCHO LEARNING CENTER 3063 GOLD CANAL DRIVE RANCHO CORDOVA, CA 95670 (916) 266-2610 954645242 N	25,037.12
814338 RANKINS, CRANDAL EDUCATIONAL CONSULTANT 3462 BRIDGEFORD DRIVE SACRAMENTO, CA 95834 (916) 564-4493 322447640 Y CRANDAL RANKIN	5,636.00
010750 REFRIGERATION SUPPLIES DISTR 2350 LEXINGTON STREET CUSTOMER #32928 SACRAMENTO, CA 95815 (949) 380-7878 N	8,833.49
010260 REGIONAL TRANSIT - SACTO DIST FARE PREPAYMENT UNIT P.O. BOX 688 SACRAMENTO, CA 95812-0688 (916) 321-2820 N	25,300.00
820334 RIFTON EQUIPMENT PO BOX 260 RIFTON, NY 12471-0260 (800) 571-8198 N	6,175.11
815314 ROBERT HALF TECHNOLOGY 2180 HARVARD STREET STE. 250 SACRAMENTO, CA 95815 (916) 922-3147 941648752 N	9,428.69

25

Vendor Name/Address	Total
817254 SACRAMENTO COUNTY - UTILITIES PO BOX 1804 SACRAMENTO, CA 95812 (916) 875-5555 N	10,586.41
817334 SACRAMENTO ENRICHES 5625 STOCKTON BLVD SACRAMENTO, CA 95824 ( ) - N	25,203.40
010092 SACRAMENTO SUBURBAN WATER DIST PO BOX 417640 ACCT#0022268015 SACRAMENTO, CA 95841-7640 (916) 972-7171 N	16,121.68
800726 SCHOOL SPECIALTY INC ATTN: DANA MC ADAMS, SALES REP 9004 PARK MEADOWS DRIVE ELK GROVE, CA 95624 (916) 685-0516 N	252,265.44
812781 SCHOOLS INSURANCE AUTHORITY P.O. BOX 276710 SACRAMENTO, CA 95827 (916) 364-1281 N	2,438,061.13
817871 SENECA CENTER-SAN LEANDRO 2275 ARLINGTON DRIVE SAN LEANDRO, CA 94578 (510) 317-1444 942971761 N	9,845.00

Vendor Name / Address	Total
010010 SIERRA SCHOOL dba SPECIALIZD EDUCATION OF CA INC 2929 EL CAMINO AVENUE SACRAMENTO, CA 95821	29,817.86
(215) 369-8699 223714699 N SPECIALIZED ED	
010263 SMUD 6301 S STREET PO BOX 15555 SACRAMENTO, CA 95852-1555	276,987.64
(916) 452-7811 N	
815870 SPRINT/NEXTEL ACCT: 0621011771 2180 HARVARD STREET SACRAMENTO, CA 95815	35,394.39
(916) 730-0930 N	
010065 SPURR 1430 WILLOW PASS ROAD STE 240 CONCORD, CA 94520	56,393.13
(925) 743-1292 N	
817635 STANDARD, THE	19,103.44
( ) - N	
813115 SUREWEST COMMUNICATIONS PO BOX 1110 ROSEVILLE, CA 95678-8110	7,482.59
(916) 780-8050 N	

27

813772 T MITCHELL ENGINEERS & ASSOC 6,313.66  
10970 BIGGE STREET  
SAN LEANDRO, CA 94577  
(510) 777-0520 N

813974 TARGET EXCELLENCE, THE 12,577.32  
7442 INGALLS WAY  
SACRAMENTO, CA 95831  
(916) 393-4690 680468717 N

817520 THERAPEUTIC PATHWAYS INC 5,833.13  
1115 14TH STREET  
MODESTO, CA 95354  
( ) - N

010519 TIM'S BAND INSTRUMENT SERVICE 21,786.27  
2363-C ARDEN WAY  
SACRAMENTO, CA 95825  
(916) 925-9160 564621245 Y LAWRENCE, TIM

817208 TIMOTHY M. CARY & ASSOCIATES 115,640.14  
3300 CAMERON PARK DR #2000  
CAMERON PARK, CA 95682  
(530) 672-7601 680413295 Y

818150 TOTAL SCHOOL SOLUTIONS 50,790.03  
4751 MANGELS BLVD  
FAIRFIELD, CA 94535  
(707) 422-6393 N

816406 UHS SACRAMENTO 45,846.42  
11980 MT VERNON  
GRAND TERRACE, CA 92313  
(909) 783-8470 680227018 N ASSOCIATED CHI

Vendor Name / Address	Total
820569 VISION ATHENA INC D/B/A CILC 251 EAST OHIO STREET, STE.960 INDIANAPOLIS, IN 46204 (317) 231-6525 N	15,000.00
010311 WASTE MANAGEMENT OF SACRAMENTO 11931 FOUNDATION PLACE #200 GOLD RIVER, CA 95670 (916) 387-1400 N	9,705.46
817049 WESTERN BLUE CORPORATION 9745 BUSINESS PARK DRIVE SUITE A SACRAMENTO, CA 95827 (916) 369-3718 N	16,809.31
820239 WESTERN SIGN COMPANY INC. 6221 A ENTERPRISE DRIVE DIAMOND SPRINGS, CA 95682 (530) 622-1420 942753968 N	6,956.00
817121 WILLIAMS ACADEMY, THE 6524 44TH STREET SUITE 204 SACRAMENTO, CA 95823 ( ) - N	35,694.74
010756 XEROX CAPITAL CORPORATION ATTN: STATE & LOCAL RENEMALS 1301 RIDGEVIEW DRIVE LEMISVILLE, TX 75057 (866) 318-9722 N	7,105.96
District total:	6,418,717.95
Report total:	6,418,717.95 E

TWIN RIVER UNIFIED SCHOOL DISTRICT  
McClellan, CA

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 3 - CONSENT AGENDA (Action Item)

Approve Routine Administrative Contracts (Mr. Ball)

Attached, for Board review and approval, are the Routine Administrative Contracts.

RECOMMENDATION: Administration recommends that the Board of Trustees move to approve the Routine Administrative Contracts, as presented.

**Routine Administrative Contracts  
December 15, 2009**

<b>Vendor</b>	<b>How Vendor was Selected</b>	<b>Contract Amount</b>	<b>Amount of Amendment (if applicable)</b>	<b>Total Contract Amt., incl. Amendments</b>	<b>Description</b>	<b>Funding Source</b>
<b>Crandall Rankins</b>	Previous Service Agreement with TRUSD	\$35,000 Not to exceed		\$35,000 Not to exceed	Working with Grant HS students on leadership, character development, academic and personal goal setting.	Grant HS/EIA & CA Partnership Academy Mentee Grant
<b>New Dimenson Learning Academy</b>	Student moved into TRUSD with services	\$25,000		\$25,000	2009/10 Non Public School placement agreement.	Special Ed
<b>100% Learning Fun Center</b>	Vendor is a state approved provider for TRUSD.	\$20,480		\$20,480	NCLB Supplemental Educational Services	CAA/Title I
<b>Aavanza</b>	Vendor is a state approved provider for TRUSD.	\$32,000		\$32,000	NCLB Supplemental Educational Services	CAA/Title I
<b>Academic Tutoring Services</b>	Vendor is a state approved provider for TRUSD.	\$70,400		\$70,400	NCLB Supplemental Educational Services	CAA/Title I
<b>Alternatives Unlimited</b>	Vendor is a state approved provider for TRUSD.	\$247,040		\$247,040	NCLB Supplemental Educational Services	CAA/Title I
<b>Bright Sky Learning, LLC</b>	Vendor is a state approved provider for TRUSD.	\$376,320		\$376,320	NCLB Supplemental Educational Services	CAA/Title I
<b>Club Z! In Home Tutoring Services</b>	Vendor is a state approved provider for TRUSD.	\$156,150		\$156,150	NCLB Supplemental Educational Services	CAA/Title I



**Routine Administrative Contracts  
December 15, 2009**

<b>Vendor</b>	<b>How Vendor was Selected</b>	<b>Contract Amount</b>	<b>Amount of Amendment (if applicable)</b>	<b>Total Contract Amt., incl. Amendments</b>	<b>Description</b>	<b>Funding Source</b>
<b>The Community College Foundation</b>	Vendor is a state approved provider for TRUSD.	\$23,040		\$23,040	NCLB Supplemental Educational Services	CAA/Title I
<b>Extreme Learning</b>	Vendor is a state approved provider for TRUSD.	\$463,360		\$463,360	NCLB Supplemental Educational Services	CAA/Title I
<b>Professional Tutors of America</b>	Vendor is a state approved provider for TRUSD.	\$16,640		\$16,640	NCLB Supplemental Educational Services	CAA/Title I
<b>REACH Learning Center</b>	Vendor is a state approved provider for TRUSD.	\$20,480		\$20,480	NCLB Supplemental Educational Services	CAA/Title I
<b>Roberts Family Development Ctr</b>	Vendor is a state approved provider for TRUSD.	\$368,640		\$368,640	NCLB Supplemental Educational Services	CAA/Title I
<b>Total Education Solutions</b>	Vendor is a state approved provider for TRUSD.	\$25,600		\$25,600	NCLB Supplemental Educational Services	CAA/Title I
<b>Target Excellence</b>	Vendor is a state approved provider for TRUSD.	\$309,760		\$309,760	NCLB Supplemental Educational Services	CAA/Title I

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 3 – CONSENT AGENDA (Action Item)

Approve Budget Development Calendar 2010-2011 (Mr. Ball)

Attached, for Board review and approval, is the 2010-2011 Budget Development Calendar.

This document will be revised as needed throughout the year to reflect changes brought on by the State's fiscal crisis. The District shall request involvement from several sources, including the Budget Advisory Committee, community input and District committees as it addresses the impact of the State's budget on the District.

RECOMMENDATION: Administration recommends that the Board of Trustees move to approve the 2010-2011 Budget Development Calendar, as presented.

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

**BUDGET DEVELOPMENT CALENDAR 2010-11**

<b>DATE</b>	<b>DESCRIPTION</b>	<b>RESPONSIBILITY</b>
<i>December 18</i>	Review District Enrollment Projections 2010/11	Associate Superintendent, Business Support Services & Administrative Services
<i>December 31</i>	List of classified positions needed for 2010-11 to Cabinet	Associate Superintendent and Director/Personnel and Dept. Heads
<i>January</i>	Review of 2010-11 Governor's Budget proposal	Associate Superintendent, Business Support Services
<i>January/February</i>	Maintenance survey of buildings to determine needs for maintenance repairs, replacement, alterations, and grounds improvements for proposed inclusion in the 2010-11	Assistant Superintendent Facilities and Directors, Facilities/Maintenance & Repair and Principals
<i>January 21</i>	Budget Advisory Committee Meeting	Budget Advisory Committee
<i>February</i>	Cabinet Review of staffing levels	Cabinet
<i>February 9</i>	Budget Advisory Committee	Budget Advisory Committee
<i>February 9</i>	List of certificated employees needed for 2010-11 by schools and department heads to Cabinet.	Assistant Superintendent and Certificated Director/Personnel and Dept. Heads
<i>February 16</i>	First Preliminary Budget presented to Board of Trustees for review and input.	Director/Budget Services
<i>February/March</i>	Site Plan review.	Associate/Assistant Superintendents, Curriculum & Academic Achievement
<i>March 10</i>	Quarterly Performance & Planning Meeting - Budget presentation and review 2010-11 Goals & Objectives	Associate Superintendent, Business Support Services; Director/Budget Services;and Associate Superintendent Curriculum & Academic Achievement
<i>March 11</i>	Leadership Team Meeting – development of initial areas of focus of 2010-11 District Goals & Objectives with supporting rational and possible tasks	Principal's Meeting
<i>March 16</i>	Budget Advisory Committee Meeting	Budget Advisory Committee
<i>April 13</i>	Budget Advisory Committee Meeting	Budget Advisory Committee
<i>April</i>	Review status of District Goals & Objectives and identify new 2010-11 Goals & Objectives.	Board of Trustees Cabinet
<i>April 20</i>	Second Preliminary Budget presented to the Board for review and input	Director/Budget Services

<i>April /May</i>	Schools will review parent surveys, accomplish Self-Study, review Program Quality Review and prepare 2010-11 School Plan Updates	Site Administrators and Associate Superintendent, Curriculum & Academic Achievement
<i>May 4</i>	DAC - Budget presentation and review draft 2010-11 Goals & Objectives	Associate Superintendents, Business Support Services and Curriculum & Academic Achievement
<i>May 11</i>	Budget Advisory Committee	Budget Advisory Committee
<i>May 18</i>	Third Preliminary Budget presented to the Board for review and input	Director/Budget Services
<i>June 15</i>	Budget Advisory Committee Meeting	Budget Advisory Committee
<i>June 1</i>	Submit School Level Plans	Principals
<i>June 22</i>	School Level Plans submitted to the Board	Associate Superintendent, Curriculum & Academic Achievement
<i>June 22</i>	Board Meeting – Public hearing and adoption of the 2010-11 Budget and 2010-11 Goals & Objectives	Superintendent and Cabinet, Director/Budget Services
<i>July/August</i>	Cabinet Retreat – Budget data collected and reviewed in terms of 2009-10 Goals & Objectives and tasks	Cabinet
<i>August</i>	Leadership Team – review 2010-11 budget and final plans	Leadership Team
<i>August</i>	Budget presentation – Impact of State Budget Adoption	Associate Superintendent, Business Support Services
<i>Within 45 days of State Budget approval</i>	First Budget Revision presented to the Board of Trustees for review and approval	Associate Superintendent, Business Support Services & Director/Budget Services
<i>August/September/October</i>	District Budget and School Plan Revisions	Associate Superintendent, Business Support Services & Associate Superintendents, Curriculum & Academic Achievement
<i>September/October</i>	Board Workshop: Cabinet, Leadership Team Reps, CSEA, TRUE, TRPOA – Review and develop final tasks for 2010-11 Goals & Objectives	Board of Trustees

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 3 – CONSENT AGENDA (Action Item)

Approve Routine Construction Contract (Mr. Colombo)

Attached for the Board's review and approval, is the Routine Construction Contract agenda item.

RECOMMENDATION: Administration recommends that the Board of Trustees move to approve the attached Routine Construction Contract agenda item, as presented.

**Routine Construction Contract Items**  
**Facilities Services**  
**December 15, 2009**

Vendor	How Vendor was Selected	Project	Original Contract Amount, Including Previously Approved Change Orders	Amount of this Change Order	New Contract Amt., incl. Change Orders	Description	Funding Source
Colbi Technologies, Inc.	Selected after review of five systems. Purchase requisition is below bid limit.	Account-Ability Software	\$40,000.00		\$40,000.00	Web enabled accounting software with licensed capacity to accommodate up to \$40 million worth of capital improvement contracts. Includes unlimited budgeting capacity.	Building Fund (Unrestricted)
Clayton A. Titus	Original Vendor	Smythe Academy K-6 Classroom Replacements	\$37,920.00	\$1,138.00	\$39,058.00	Increase PO for cost of bond premium not included in original estimate.	Developer Fees

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 3 – CONSENT AGENDA (Action Item)

Approve Notice of Completion for Roebbelen Contracting for Twin Rivers Unified School District Tenant Improvement Work in Bays B and C (Mr. Colombo)

Attached, for the Board's review and approval, is the Notice of Completion for Roebbelen Contracting for Twin Rivers Unified School District Tenant Improvement Work in Bays B and C.

The contractor has met the requirements set forth in the construction documents and work has been completed to the satisfaction of the District.

RECOMMENDATION: Administration recommends that the Board of Trustees move to approve the Notice of Completion for the Twin Rivers Unified School District Tenant Improvement Work in Bays B and C, as presented.

**Requested By:**

**Superintendent of Schools  
Twin Rivers Unified School District  
5115 Dudley Blvd.  
McClellan, CA 95652**

**And when recorded return to:**

**Attn: Alan Colombo  
Twin Rivers Unified School District  
Facilities Services  
3222 Winona Way  
North Highlands, California 95660**

**No Fee Doc – Government Code Section 27383**

---

Space above this line for Recorder's Use

**NOTICE OF COMPLETION  
NOTICE IS HEREBY GIVEN THAT:**

- I. The undersigned is the owner of the interest or estate stated below in the property hereinafter described.
- II. The full name of the undersigned is: Twin Rivers Unified School District
- III. The complete address of the undersigned is: Twin Rivers Unified School District, 5115 Dudley Blvd., McClellan, CA 95652
- IV. The nature of the title of the undersigned is: Fee Simple, a California Public School District.
- V. A work of improvement on the property described below was completed on June 30, 2009.
- VI. The names of the original contractor(s), if any, for the work of improvement was: Roebbelen Contracting. The kind of work done or finished was: Twin Rivers USD Tennant Improvement Work B & C Bay PO#095698.
- VII. The property on which the work of improvement was completed is in the County of Sacramento, State of California and is a portion of the Twin Rivers Unified School District property.
- VIII. The street address of the said property is 5107 Dudley Blvd., McClellan, CA 95652.

---

Dated this 16<sup>th</sup> day of December, 2009

---

Alan Colombo, Assistant Superintendent  
Facilities Services, Twin Rivers Unified School District

**VERIFICATION**

**I the undersigned, say:**

I am the Assistant Superintendent, Facilities Services of the Twin Rivers Unified School District, the declarant of the foregoing notice of completion. I have read said notice of completion and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct. Executed on December 16, 2009 at Sacramento, California.

---

Alan Colombo, Assistant Superintendent  
Facilities Services, Twin Rivers Unified School District



TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 3 – CONSENT AGENDA (Action Item)

Approval of Revised Job Description for Early Childhood Education Program Specialist

We have met with TRUE members to share their concerns regarding the modifications to the permit requirements for the attached Early Childhood Education Program Specialist job description. TRUE expressed concerns regarding the permit as the indicator of experience needed for success at this role. The parties agree that the experience requirements proposed adequately define the experience needed for success. The permit referred allows the incumbent to perform specific functions. These functions are not a part of the proposed job description and, therefore, possession of the permit is not pertinent to the job.

RECOMMENDATION: The Superintendent recommends that the Board of Trustees approve the revised job description for Early Childhood Education Program Specialist.

## Job Description

### PROGRAM SPECIALIST

Early Childhood Education/Child Development

---

#### **BASIC FUNCTION**

Under the direction of the Director of Early Childhood Education, the Program Specialist will:

- Observe, consult with, coach, and assist preschool and children center teachers with instructional practices, curriculum, behavior management, and parent involvement
- Participate in planning and implementation of professional development, program development, and program improvement for preschool and children centers.
- Participate in planning and implementation of department level parent involvement activities, including: workshops, information events, and surveys.
- Ensure all preschool classrooms are compliant with Community Care Licensing regulations and all regulations regarding the funding source assigned, i.e. Head Start, State, First 5, etc.

#### **MAJOR DUTIES AND RESPONSIBILITIES** (may include, but not limited to the following)

- Plan program, provide resource materials for instructional improvement in preschool and children center programs.
- Consult with Director of Early Childhood Education, Coordinators, outside collaborative agencies and site staff in program compliance and improvement.
- Assist in the collection and analysis of data including: parent surveys, Desired Results Developmental Plan revised results, Early Childhood Environmental Rating Scale, Early Language & Literacy Classroom Observations, other assessments as required.
- Facilitate the Care Management Team for supporting children and families at various sites, using the Preschool Student Assistance Plan.
- Assist with kindergarten transition activities.

#### **QUALIFICATIONS**

*Knowledge of:*

- Early childhood education theory and practice, preschool curriculum, Preschool Learning Foundations, Desired Results Developmental Profile revised, Early Childhood Environmental Rating Scale, and other assessments; District, department, and division goals.
- Compliance regulations for Community Care Licensing, Head Start, State, and First 5 Sacramento.
- Services and support availability within Twin Rivers Unified School District departments and outside community agencies.
- Strategies for involving and supporting families in the education of young children.
- Professional development.
- Preschool Student Assistance Plan process.

## JOB DESCRIPTION – PROGRAM SPECIALIST

Early Childhood Education/Child Development

Page 2 of 2

### *Ability to:*

- Communicate family friendly focus to benefit the children through principles and techniques of effective leadership and conflict management.
- Assess individual teacher, child, and family needs for support and/or program improvement.
- Facilitate children's support meetings with parents, staff, inter and intra agency personnel.
- Communicate orally and in writing to effectively express thoughts, ideas, materials, and instructions clearly to staff, parents, and inter and intra agency personnel.
- Participate in department staff meetings as needed.
- Manage and prioritize multiple activities; utilize technology hardware and multiple databases for accurate reporting; and maintain accurate records.
- Travel within and outside district boundaries for site visits and agency collaboration.
- Attend events and/or facilitate meetings occurring after normal business hours.

### **EXPERIENCE & EDUCATION**

BA degree in Child Development or Human Resources **Development preferred**, five years of teaching experience in preschool or kindergarten setting including experience as a lead teacher.

### **CREDENTIAL**

Multiple subjects credential & ~~Preschool site supervisor permit~~ required.

### **LICENSE**

California Driver's License and proof of insurance.

### **WORKING CONDITIONS**

#### ***Environment:***

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. This position will include office and school environments.

#### ***Physical Abilities:***

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. The employee must be able to.

Lift, carry, push and/or pull items with a strength factor of medium work.

Hear and speak to exchange information in person or on the telephone.

See to read a variety of materials.

Possess dexterity of hands and fingers to operate a computer keyboard.

Sit, stand or walk for extended periods of time.

Bend at the waist, kneel or crouch to file materials.

Reach above shoulders to file materials.

Climb a stool/ladder.

Doctor's medical clearance as required by Community Care Licensing

#### ***Hazards:***

None identified.

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 3 – CONSENT AGENDA (Action Item)

Approval of Job Descriptions for Clerk I, Clerk II and Clerk III

The District continues to work closely with CSEA to create job descriptions.

RECOMMENDATION: The Superintendent recommends that the Board of Trustees approve the job descriptions for Clerk I, Clerk II and Clerk III.



Date Adopted:	
Range:	5
Classified:	CSEA

## **Job Description      CLERK I**

---

### **BASIC FUNCTION**

Under direct supervision, perform routine and repetitive clerical tasks, including typing, filing, data entry and general office duties.

### **MAJOR DUTIES AND RESPONSIBILITIES** (may include, but not limited to the following)

- Type letters, reports, invoices, requisitions and other material from copy, draft, or transcription equipment.
- Maintain files, records and invoices.
- Answer the telephone and provide caller with routine information; take and distribute phone messages.
- Assist the public and office visitors by answering routine inquiries, providing them with information and data, and by directing them to appropriate offices.
- Proofread typed material for grammatical and spelling errors.
- Sort and file a variety of data and information according to alphabetical, numerical and cross reference files.
- Review records and forms for completeness and accuracy.
- Address, stuff and stamp envelopes.
- May count and prepare money for banking.
- Other related work as required.

### **QUALIFICATIONS**

#### ***Knowledge of:***

1. Modern office practices, methods, and procedures.
2. Correct English usage, spelling, grammar, punctuation, and mathematical concepts.
3. Modern office equipment, computers and application software.
4. Automated record storage, retrieval and management systems.

#### ***Ability to:***

1. Perform general clerical work with speed and accuracy.
2. Understand and carry out oral and written directions.
3. Make simple arithmetic calculations with speed and accuracy.
4. Type on keyboard at a net corrected speed of 40 words per minute.
5. Communicate both orally and in writing in a clear and concise manner.
6. Apply policies and procedures.
7. Establish and maintain cooperative and effective working relationships.

### **EXPERIENCE**

Six months of clerical experience is required.

**EDUCATION**

High school diploma or equivalent is required.

**LICENSES, CERTIFICATIONS, BONDING AND/OR TESTING REQUIRED**

Successful completion of the District's basic skills test is required. Current (within 1 year) evidence of the ability to type 40 net wpm is required.

**WORKING CONDITIONS**

***Environment:***

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. This position will be an indoor office work environment.

***Physical Abilities:***

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. The employee must be able to:

- Lift, carry, push and/or pull items with a strength factor of light work.
- Hear and speak to exchange information in person and on the telephone.
- See to read a variety of materials.
- Possess dexterity of hands and fingers to operate equipment.
- Stand and walk.
- Bend at the waist, kneel or crouch.
- Sit or stand for extended periods of time.
- Climb a step stool/ladder and reach above shoulders.

***Hazards:***

Contact with dissatisfied or abusive individuals is possible.



Date Adopted:	
Range:	7
Classified:	CSEA

## **Job Description                      CLERK II**

---

### **BASIC FUNCTION**

Under general supervision, perform a wide variety of clerical functions of average-to-above average difficulty, including typing, data entry and other general office duties.

### **MAJOR DUTIES AND RESPONSIBILITIES** (may include, but not limited to the following)

- Type, proofread, file, and enter data for the recording of information.
- Compile information and prepare reports and summaries.
- Answer the telephone and provide caller with routine information; take and distribute phone messages.
- Assist the public and office visitors by answering routine inquiries, providing them with information and data, and by directing them to appropriate offices.
- Organize and maintain a variety of alphabetical, numerical, and subject-matter files and records.
- Type and enter data from rough drafts and notes, and prepare final copy of material that may involve the utilization of transcription equipment.
- Prepare and distribute memos, correspondence, forms, reports and information.
- Receive, open, sort, stamp and distribute mail.
- Make appointments and receive visitors.
- May compose routine letters and memoranda independently.
- May provide guidance to student workers.
- May receive and distribute books, instructional materials, or equipment; may order, check-in and distribute supplies.
- May maintain simple financial or statistical records.
- Other related work as required.

### **QUALIFICATIONS**

#### ***Knowledge of:***

1. Modern office practices, methods, and procedures.
2. Correct English usage, spelling, grammar, punctuation, and mathematical concepts.
3. Modern office equipment, computers and application software.
4. Automated record storage, retrieval and management systems.

#### ***Ability to:***

1. Perform general clerical work of average difficulty with speed and accuracy.
2. Understand and carry out oral and written directions.
3. Make simple arithmetic calculations with speed and accuracy.
4. Type or keyboard at a net corrected speed of 40 words per minute.
5. Communicate both orally and in writing in a clear and concise manner.
6. Apply policies and procedures.
7. Establish and maintain cooperative and effective working relationships.

**EXPERIENCE**

One year of clerical experience is required.

**EDUCATION**

High school diploma or equivalent is required.

**LICENSES, CERTIFICATIONS, BONDING AND/OR TESTING REQUIRED**

Successful completion of the District's basic skills test is required. Current (within 1 year) evidence of the ability to type 40 net wpm is required.

**WORKING CONDITIONS**

***Environment:***

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. This position will be an indoor office environment.

***Physical Abilities:***

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. The employee must be able to:

Lift, carry, push and/or pull items with a strength factor of light work.

Hear and speak to exchange information in person and on the telephone.

See to read a variety of materials.

Possess dexterity of hands and fingers to operate equipment.

Stand and walk.

Bend at the waist, kneel, or crouch.

Sit or stand for extended periods of time.

Climb a step stool/ladder and reach above shoulders.

***Hazards:***

Contact with dissatisfied or abusive individuals is possible.





Date Adopted:	
Range:	9
Classified:	CSEA

## **Job Description      CLERK III**

---

### **BASIC FUNCTION**

Under general supervision, perform a wide variety of technical and complex clerical functions, including typing, data entry and other general office duties.

### **MAJOR DUTIES AND RESPONSIBILITIES** (may include, but not limited to the following)

- Input and extract data from an automated information management, storage and retrieval system.
- Review, audit and compile a variety of technical reports and statistical data.
- Organize and coordinate the preparation of documents and records; which may include forms, bulletins, questionnaires, requisitions, and a variety of other material.
- Prepare index and cross-reference files concerning a variety of files and records.
- Assist visitors, initiate and respond to telephone inquiries regarding technical questions pertaining to routine policies, regulations and operational procedures, and/or by referring those making inquiries to the appropriate departments.
- Establish, organize and maintain a variety of alphabetical, numerical, and subject-matter files and records.
- Type and enter data from rough drafts and notes, and prepare final copy of material that may involve the utilization of transcription equipment.
- Compose routine letters and memoranda independently.
- Receive, process and deliver mail.
- Monitor office entry area, receive and announce visitors and schedule appointments.
- Order, check-in and distribute supplies; contact appropriate personnel regarding missing items and status on POs.
- Assist in the orientation, training and monitoring of students or other clerical personnel.
- Other related work as required.

### **QUALIFICATIONS**

#### ***Knowledge of:***

1. Operational methods, procedures, policies, rules and regulations.
2. Correct English usage, spelling, grammar, punctuation and math concepts.
3. Modern office methods and equipment, computers and application software.
4. Methods and procedures pertaining to receiving, processing, storing, and distribution of supplies, materials and equipment.
5. Automated record storage, retrieval and management systems.

**Ability to:**

1. Perform complex clerical work with speed and accuracy.
2. Make mathematical calculations with speed and accuracy.
3. Understand and carry out oral and written directions.
4. Type or keyboard at a net corrected speed of 40 words per minute.
5. Communicate both orally and in writing in a clear and concise manner.
6. Meet schedules and timelines.
7. Interpret, apply and explain policies, regulations and procedures.
8. Establish and maintain cooperative and effective working relationships.

**EXPERIENCE**

Two years of clerical experience is required.

**EDUCATION**

High school diploma or equivalent is required.

**LICENSES, CERTIFICATIONS, BONDING AND/OR TESTING REQUIRED**

Successful completion of the District's basic skills test is required. Current (within 1 year) evidence of the ability to type 40 net wpm is required.

**WORKING CONDITIONS**

***Environment:***

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the job. This position will be an indoor office environment.

***Physical Abilities:***

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. The employee must be able to:

- Lift, carry, push and/or pull items with a strength factor of light work.
- Hear and speak to exchange information in person and on the telephone.
- See to read a variety of materials.
- Possess dexterity of hands and fingers to operate equipment.
- Stand and walk.
- Bend at the waist, kneel, or crouch.
- Sit or stand for extended periods of time.
- Climb a step stool/ladder and reach above shoulders.

***Hazards:***

Contact with dissatisfied or abusive individuals is possible.

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item #3 – CONSENT AGENDA (Action Item) (Ms. Smart)

Approval of Job Descriptions for Coordinator Library Media Services; Coordinator Curriculum  
& Instruction Math

These job descriptions reflect the next group of descriptions to be adopted by the Board in refining the central office organizational structure.

RECOMMENDATION: The Superintendent recommends that the Board of Trustees approve the above job descriptions.

## Job Description: COORDINATOR, LIBRARY MEDIA SERVICES

---

### **BASIC FUNCTION**

Develop and implement the district's long range plan for P-12 library media services for the purpose of supporting academic achievement and lifelong learning. This includes:

- Determining a clear understanding of the vision and mission of the information literacy program;
- Determining goals and various supporting objectives and activities to reach these goals;
- Reviewing and sharing research on best practices that foster high student achievement;
- Planning and establishing new services where needed to support high student achievement;
- Establishing a projected timeline and budget for the multi-year plan;
- Monitor and adjust throughout the plan implementation process, including regular reporting to stakeholders (site councils, PTAs, Board of Trustees, etc.); and
- Exploring, suggesting, and implementing improvements and change that promotes high student achievement.

### **MAJOR DUTIES AND RESPONSIBILITIES** (may include, but not limited to the following)

Support the use of appropriate instructional materials and strategies in instruction throughout the district to support 21<sup>st</sup> century learning standards. This includes:

- Integrating information literacy and technology skills with content area study by using state and national standards to create active-learning, hands-on curricular units, e.g., project-based learning;
- Coordinating the selection and purchase of print, media and digital resources which support the district's curricular goals and reflect the diversity of the district's communities;
- Planning staff development for library media professionals and teachers, support staff, and administrators to support best practices in integrating 21<sup>st</sup> century learning standards in the delivery of standards-based instruction;
- Coordinating purchase and installation of appropriate equipment and technologies in the district's library media centers to support active student learning; and
- Maximize access to and use of library media resources by district students and staff, e.g., establish and maintain a union catalog which facilitates interlibrary loan among school sites.
- Manages district wide textbooks, including, distribution, purchase and monitoring and ensuring Williams compliance.
- Perform other related duties as assigned or required.
- Provide timely information, communications, and reports to/for supervisor
- Display skills of teamwork and collaboration
- Contribute to harmony in the workplace.

Establish district's school library media centers as community resources. This includes:

- Establishing and maintaining regular communication with community stakeholders and other library entities in the Twin Rivers Unified School District, including parent groups, after school programs, etc.;

- Facilitating use of library media centers by various community groups during non-school hours;
- Supporting district-sponsored literacy outreach programs, e.g., summer library hours; and

Provide leadership and support to site-level library staff. This includes:

- Establishing and maintaining procedures for ordering, purchasing, cataloging, and processing library materials;
- Establishing and maintaining standard specifications for instructional equipment purchased for use in the library media centers;
- Establishing and maintaining a procedure/training manual for library media staff;
- Monitoring overall district library media needs and responding accordingly;

## **QUALIFICATIONS**

### ***Knowledge of:***

- The state curriculum framework; delivery of instruction; strategies for teaching adult learners;
- Principles, practices, procedures, rules, codes, regulations, techniques and strategies of District and assigned responsibilities;
- Principles and techniques of providing successful leadership and conflict management skills; effectively work with individuals and groups;
- Effective project management skills; risk management; interpersonal skills utilizing tact, patience, and courtesy; proficient computer technology and software skills.
- The Williams Act.
- Destiny textbook tracking.

### ***Ability to:***

- Develop and administer an effective library media program. Manage the operations of the assigned duties;
- Interpret and apply legal mandates, policies, rules, regulations and operational procedures pertaining to school operation and specifically staff development;
- Establish and meet schedules and time lines;
- Work with discretion and confidentiality; plan, organize, coordinate, review, train, and evaluate the work of others;
- Deal with a variety of projects simultaneously; prepare clear and concise reports;
- Establish and maintain cooperative and effective working relationships;
- Understand and carry out oral and written directions; communicate effectively both orally and in writing in a clear and concise manner;
- Exchange and retrieve information in person and on the telephone;
- Apply policies and procedures related to the assigned duties and responsibilities of the position with good judgment in a variety of situations.
- Plan, organize, coordinate, assign, review, train, and evaluate the work of others.

## **TRAINING, EDUCATION, AND EXPERIENCE:**

- Bachelor's degree. Advanced degree from an accredited college or university preferred.
- Multiple/Single Subjects Credentials or credentials of equivalent authorization issued by the CCTC required. Library Media Teacher Services Credential required. Administrative Services Credential preferred.
- Minimum of five years experience as a classroom teacher preferred; and three years of training and experience as a school administrator or comparable leadership position at a school site and/or district office.

- A strong background in effective implementation of professional development, data and assessment, and instructional coaching and training in subject area.
- Experience in design, implementation, monitoring of programs and presentation of high quality staff development.

**LICENSE**

Current California Drivers License and proof of insurance.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

*Physical Abilities:*

- Hear and speak to make presentations, and exchange information in person and on the telephone;
- Dexterity of hands and fingers to operate a computer keyboard;
- See to read and prepare documents and reports, and view computer monitors;
- Sit or stand for extended periods of time;
- Bend at the waist, and reach overhead, above the shoulders, and horizontally to store and retrieve files;
- Lift light objects;
- Walk on a variety of terrains.

***Hazards:*** None Identified.

## Job Description: Coordinator Curriculum and Instruction Math

---

---

### **BASIC FUNCTION**

Reports to the Assistant Superintendent of Curriculum and Instruction. Provide direct intensive curriculum and instructional support services including effective strategies and interventions in Math for all school sites. Assist in providing support to site administrators and teachers in the improvement of the Mathematics programs. This includes policy recommendation; coordination for instructional programs; coordinating selection and development of instructional materials; coordination of certain instructional service activities.

### **ESSENTIAL JOB FUNCTIONS**

- Implement the philosophy, goals, objectives, and policies adopted by the Board of Trustees as delineated in Board policy.
- Provide direct technical assistance and instructional support to administrators and classroom teachers to facilitate strategic planning, curriculum enhancements, development and instructional issues in support of district priorities and results.
- Identify best practices regarding teaching, instruction and assessment of Mathematics, as well as staff development resources.
- Provide formal and informal staff development/training related to both research and practice for classroom teachers and site coordinators.
- Collaborate with other departments to align curriculum, strategies, and support services to provide for seamless district-wide transitions.
- Monitor school progress towards achievement of the district goals through review and analysis of data to ensure all decisions and program implementations are data driven.
- Identify supplemental instructional materials and resources for schools.
- Provide supervision and leadership to site coordinators for the effective implementation of Mathematics curriculum
- Ensure that all sites are reviewing data regularly and systemically.
- Visit school sites and classrooms to assist site administrators in monitoring effective program implementation.
- Provide instructional leadership to schools for accelerating Mathematics proficiency and academic achievement of all students especially those groups that have not reached proficiency.
- Participate in district-wide development of assessments in Mathematics.
- Participate in district-wide curriculum and development and curriculum improvement efforts in Mathematics.
- Assist principals and staff in writing curriculum, staff development goals, and in planning activities to meet those goals.
- Keep current on research surrounding effective instruction of Mathematics, for all types of learners including historically underserved populations.
- Assist in developing the staff development programs, budgets and calendars.
- Participate in curriculum audits of special programs as requested.
- Participate in articulation within the district as well as schools outside of the district.

- Provide instructional support services to teachers, counselors, instructional assistants/para-educators, coordinators, clerical staff and instructional support staff.
- Develop, facilitate and oversee Mathematics professional development activities.
- Develop, facilitate and oversee Mathematics parent involvement activities.
- Follow state and federal guidelines delineated in California Education Code and federal law.
- Perform other related duties as assigned or required.
- Provide timely information, communications, and reports to/for supervisor
- Display skills of teamwork and collaboration
- Contribute to harmony in the workplace.

### **QUALIFICATIONS**

#### *Knowledge of:*

- Principles, practices, procedures, rules, codes, regulations, techniques and strategies of district and assigned areas of instruction;
- State and district textbook adoption procedures, technology, book publishers, ordering practices and district procedures.
- Familiar with organization and coordination techniques utilized by purchasing and warehouse.
- Ordering, billing, problem solving, and distribution of instructional materials; principles and techniques of providing successful leadership and conflict management skills.
- Effectively work with individuals and groups.
- Effective project management skills; risk management.
- Interpersonal skills utilizing tact, patience and courtesy.
- Proficient computer technology and software skills.

#### *Ability to:*

- Manage the operations of the assigned office/services/personnel.
- Read, interpret and apply legal mandates, policies, rules, regulations and operational procedures pertaining to school and departmental operations.
- Effectively and efficiently perform highly responsible administrative functions, duties and activities.
- Provide support for schools to accelerate student achievement, eliminate all achievement gaps and move out of Program Improvement.
- Develop goals and objectives; establish and meet schedules and time lines; work with discretion and confidentiality.
- Plan, organize, coordinate, assign, review, train, and evaluate the work of others.
- Define projects and specifications; deal with a variety of projects simultaneously; prepare clear and concise management reports.
- Establish and maintain cooperative and effective working relationships.
- Understand and carry out oral and written directions.
- Communicate effectively both orally and in writing in a clear and concise manner.
- Exchange and retrieve information in person and on the telephone.



- Apply policies and procedures related to the assigned duties and responsibilities of the position with good judgment in a variety of situations.

**TRAINING, EDUCATION, AND EXPERIENCE:**

- Bachelor's degree. Advanced degree from an accredited college or university preferred.
- Multiple/Single Subjects Credentials or credentials of equivalent authorization issued by the CCTC required. Administrative Services Credential preferred.
- Minimum of five years experience as a classroom teacher preferred; and three years of training and experience as a school administrator or comparable leadership position at a school site and/or district office.
- A strong background in effective implementation of professional development, data and assessment, and instructional coaching and training in subject area.
- Experience in design, implementation, monitoring of programs and presentation of high quality staff development.

**LICENSE**

A current California Driver's License and proof of insurance are required.

**WORK ENVIRONMENT**

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. This position will include office and school environments.

*Physical Abilities:*

- Hear and speak to make presentations, and exchange information in person and on the telephone;
- Dexterity of hands and fingers to operate a computer keyboard;
- See to read and prepare documents and reports, and view computer monitors;
- Sit or stand for extended periods of time;
- Bend at the waist, and reach overhead, above the shoulders, and horizontally to store and retrieve files;
- Lift light objects;
- Walk on a variety of terrains.

**Hazards**

None identified.

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California  
December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item #3 – CONSENT AGENDA (Action Item) (Ms. Smart)

**Certificated – New Hire**

**Mindie Brown**, 0.5 FTE School Psychologist, Martin L. King, Jr. Technology Academy, Probationary, November 30, 2009.

**Monica Sidhu**, Math, Foothill High School, Temporary, November 20, 2009.

RECOMMENDATION: It is recommended that the Board of Trustees approve the employment for the above employees.

**Certificated – Reinstated**

**Deborah Daniels**, EL Self Contained, Foothill Farms Junior High School, Tenured, December 7, 2009.

**Jennifer LaSalle**, Student Support Teacher, Ridgepoint Elementary, effective November 30, 2009.

**Mary Michelman**, Student Support Teacher, Oakdale Elementary, effective December 1, 2009.

**Donato Nesta**, 2<sup>nd</sup>/3<sup>rd</sup> grade, Strauch Elementary, effective December 1, 2009.

**Jessica Newberry**, 6<sup>th</sup> grade, Larchmont Elementary, effective November 30, 2009.

RECOMMENDATION: It is recommended that the Board of Trustees approve the reinstated employment for the above employees.

**Certificated - Leaves of Absence**

**Jan Carlson**, extend Medical Leave of Absence, effective October 18, 2009 through January 4, 2010.

**Robin Gaut**, Maternity Leave, effective December 1, 2009 through February 22, 2010.

**Kristine Stanowicz**, Leave of Absence effective November 24, 2009 through June 30, 2010.

**Elaine Wallace**, Maternity Leave, Effective November 30, 2009 through February 26, 2010.

RECOMMENDATION: It is recommended that the Board of Trustees approve the leaves of absence for the above employees.

**Certificated - Recommendation for Tenured Status**

**Jennifer LaSalle**, 4<sup>th</sup> grade, Ridgepoint Elementary

**Donato Nesta**, 2<sup>nd</sup>/3<sup>rd</sup> grade, Strauch Elementary

**Mary Michelman**, Student Support Teacher, Oakdale Elementary

**Jessica Newberry**, 6<sup>th</sup> grade, Larchmont Elementary

RECOMMENDATION: It is recommended that the Board of Trustees approve the tenure status for the above employees.

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item #3 - CONSENT AGENDA (Ms. Smart)

**Classified – New Hire**

**Tiffany Divine**, Accounting Technician, Facilities, effective December 10, 2009.

**Peggy Gilmore**, Account Clerk II, Curriculum & Academic Services, effective November 30, 2009.

**Jesse Phillips**, Instructional Paraeducator Moderate/Severe, Rio Linda High School, effective December 8, 2009.

**Marsha Wollenberg**, Payroll/Benefits Technician, Payroll, effective December 14, 2009.

RECOMMENDATION: It is recommended that the Board of Trustees approve the probationary new hire of the above employees.

**Classified – Amendment to Short Term Assignment**

**Darlene Metoyer**, Short Term Clerk, Facilities, revised end date May 7, 2010.

RECOMMENDATION: It is recommended that the Board of Trustees approve the amendment to the short term assignment of the above employee.

**TEACHING, LEARNING  
& OPERATIONS  
REPORT**

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 4 – TEACHING, LEARNING AND OPERATIONS REPORT

Field Act – Board Member Personal Liability (Mr. Colombo)

The Division of the State Architect (DSA) requests that we inform our Board Members that they may be held personally liable for the failure of educational buildings not certified by DSA.

Project certification is evidenced by a letter DSA issues certifying that the building project has been completed in accordance with requirements as to the safety of design and construction pursuant to Education Code Sections 17280-17316 and 81130-81147 (The Field Act).

California Education Code Sections 17315 and 81147 provide that when an educational building is constructed in accordance with approved plans and specifications, and all the proper documents have been filed, and all fees have been paid, then the building will be granted certification that it complies with the requirements of the Field Act.

The California Education Code (Sections 17371 and 81177) shields members of a school or community college district governing board from personal liability for injury to persons or damages to property resulting from the failure of an educational building as long as the requirements of the Field Act are met (i.e., the building is certified).

During the Facilities Department review of DSA projects completed by the former districts before unification, we found over 50 projects that were closed without proper DSA certification. To date, we have reopened and properly certified about 20 of the projects.



TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item #5 - NEW BUSINESS

Approve 2009-2010 Student Time Schedule (Dr. Robeson)

At Tuesday night's Board meeting, Dr. Ziggy Robeson, Assistant Superintendent of School and Community Relations, will bring before the Board the 2009-2010 Student Time Schedules for approval.

RECOMMENDATION: It is recommended that the Board of Trustees approve the 2009-2010 Student Time Schedules.

## TRUSD 2009-2010 Instructional Minutes Summary

SCHOOL	PRINCIPAL	REG. DAY Begin/End	WED. Start	MIN. DAY Begin/End	KINDER. Begin/End	REG. Instruc. Minutes	WED. Instruc. Minutes	MIN. DAY Instruc. Min.
Aero Haven	Karen Snyder	9:00-3:35	10:25	9:00-1:45	9:00-3:35	340	265	240
Allison	Vivian Riley	7:45-2:20	9:10	7:45-12:45	7:45-2:20	325	255	240
Babcock	Betty von Werlhof	8:45-3:20	10:10	8:45-1:55	8:45-3:20	325	255	240
Castori	Patrick Birdsong	8:55-3:30	10:20	8:55-2:00	8:55-2:30	325	255	245
Creative Connections	Joe Breault	8:15-2:45	8:15	8:15-1:15	8:15-2:45	320	320	240
Del Paso Hts.	Leo Alvarez	8:00-2:35	9:25	8:00-12:35	8:00-2:35	340	265	240
Dry Creek	Sal Garcia	8:30-3:05	9:55	8:30-1:15	8:30-3:05	340	265	240
Eastside Campus, WPCS 7/8	Dr. Julie Struckmeyer	8:00-2:21	8:00	8:00-11:35	NA	326	326	200
Fairbanks	Shelley Jones	8:00-2:35	9:25	8:00-12:45	8:00-2:35	325	255	240
Foothill Oaks	Kelli Hanson VP Gwyn Lamar (p/t)	9:00-3:35	10:25	9:00-1:45	9:00-3:35	Kdg: 295 Grd 1-6: 340	Kdg: 225 Grd 1-6: 265	Kdg: 210 Grd 1-6: 240
Frontier	Ellen Giffin	8:00-2:35	9:25	8:00-12:45	8:00-2:35	340	265	240
Frontier Campus, WPCS 7/8	Ellen Giffin	7:50-2:11	7:50	7:50-11:25	N/A	321	321	240
Garden Valley	Michele Williams	8:00-2:35	9:25	8:00-12:35	8:00-2:35	340	265	240
Hagginwood	Alberto Becerra VP Sandy Spaulding	8:30-3:05	9:55	8:30-1:30	8:30-3:05	325	255	240
Hillsdale	Dr. Julie Struckmeyer	8:15-2:50	9:40	8:15-1:00	8:15-2:50	325	255	240
Johnson, Harmon	David Nevarez	8:30-3:05	10:05	8:30-1:15	8:30-2:05	Kdg: 240 Grd 1-6: 340	Kdg: 205 Grd 1-6: 265	240
Joyce, F.C.	Torie England	8:15-2:50	9:40	8:15-1:00	8:15-2:50	325	255	240
Kohler	Kelly Grashoff VP Cyndi Goddard	8:15-2:50	9:40	8:15-1:00	8:15-2:50	325	255	240
Larchmont	Doretha Hayes	8:15-2:50	9:40	8:15-1:10	8:15-2:50	325	255	240
Madison	Jana Fields	7:45-2:20	9:10	7:45-12:50	7:45-2:20	340	265	240



**TRUSD 2009-2010 Instructional Minutes Summary**

SCHOOL	PRINCIPAL	REG. DAY Begin/End	WED. Start	MIN. DAY Begin/End	KINDER. Begin/End	REG. Instruc. Minutes	WED. Instruc. Minutes	MIN. DAY Instruc. Min.
Morey Ave.(PK-K)	Tabitha Thompson	8:00-2:35	9:25	8:30-12:30	8:00-2:35	340	275	210
Noralto	Brad Allen	8:25-3:00	9:50	8:25-1:20	8:25-3:00	340	265	240
North Avenue	Janis Wade	8:00-2:35	9:25	8:00-12:45	8:00-2:35	K-3: 320 4-6: 335	K-3: 250 4-6: 265	240
Northwood	Renee Scott-Femenella	8:45-3:20	10:10	8:45-1:30	8:45-3:20	340	265	240
Oakdale	Linda Kyle	9:00-3:35	10:25	9:00-1:45	9:00-3:35	340	265	240
Orchard	Ed Delgado	9:00-3:35	10:25	9:00-2:00	9:00-3:35	325	255	240
Pioneer	Michelle Nunn	7:45-2:20	9:10	7:45-12:45	7:45-2:20	340	265	240
Regency Park	Mike Reed VP Jaqueline DeWitt	9:00-3:35	10:25	9:00-1:45	9:00-3:35	340	265	240
Ridgepoint	Jim McLaughlin	8:00-2:35	9:25	AM Kdg only: 8:00-11:20 Grd 1-6: 8:00-12:45	AM 8:00-11:20 PM 11:25-2:45 WED 9:25-12:45 (AM Kdg only)	AM/PM Kdg: 200 F/D Kdg & Grd 1-6: 325	255	AM Kdg only: 200 Grd 1-6: 240
Rio Linda Elem.	Paula Roach	7:45-2:20	9:10	7:45-12:30	7:45-2:20	340	265	240
Sierra View	Cynthia Goddard	8:15-2:50	9:40	8:15-1:00	8:15-2:50	325	255	240
Smythe Charter (K-6)	Kirk Fujikawa	8:15-2:35 (9:00-3:35 spec ed only)	8:15	8:15-12:55	8:15-2:35 (9:00-3:35 spec ed only)	Kdg: 305 Grd 1-6: 325	Kdg: 305 Grd 1-6: 325	Kdg: 225 Grd 1-6: 235
Strauch, Hazel	Linda Reuter VP Gewon Richards (p/t)	8:40-3:15	10:05	8:40-1:25	8:40-3:15	340	265	255
Village	Ted Miller	9:00-3:35	10:25	9:00-1:40	9:00-3:35	340	265	240
Vineland/Pathways	Axel Hanneman	8:45-3:15	8:45	N/A	spec ed kdg: 8:15-11:30	360	360	N/A
Westside	Janelle Scheftner	8:00-2:35	9:25	8:00-12:45	8:00-2:35	325	255	240
Westside Campus, WPCS 7/8	Janelle Scheftner	7:50-2:11	7:50	7:50-11:25	N/A	316	316	205
Woodlake	Maria Oropeza	8:30-3:05	9:55	8:30-1:15	8:30-3:05	340	265	240
Woodridge	Roberta Raymond	9:00-3:35	10:25	9:00-2:00	9:00-3:35	325	255	240

## TRUSD 2009-2010 Instructional Minutes

SCHOOL	PRINCIPAL	REG. DAY Begin/End	WED. Start	MIN. DAY Begin/End	REG. Instruc. Minutes	WED. Instruc. Minutes	MIN. DAY Instruc. Min.
Foothill Farms Jr. High	Jeff James	8:45-3:15	10:45	8:40-1:24	360	240	240
Foothill High	Will Brown	7:30-2:30	9:00	7:30-12:15	390	300	255
Grant High	Craig Murray	7:30-2:30	9:00	7:30-12:05	390	300	240
Highlands Academy of Arts & Design	Darryl Hawthorne	7:30-2:30	9:00	7:30-12:15	390	300	255
Martin Luther King Jr. Tech. Academy	Sam Harris	8:45-3:20	10:45	8:45-12:45	350	240	205
Norwood Jr. High	Roxanne Mitchell	8:45-3:15	10:45	8:45-1:15	360	240	240
NOVA Comm. Day School	Michael Crosetti	8:45-3:45	8:45	N/A	360	360	N/A
Pacific High	Michael Crosetti	8:45-2:07	8:45-12:28	N/A	276	172	N/A
Rio Linda Jr. High	Harjinder Mattu	8:45-3:15	10:45	8:45-1:15	360	240	240
Rio Linda High	Rusty Clark	7:30-2:30	9:00	7:30-12:30	390	300	270
Rio Tierra Jr. High	Paul Orlando	8:45-3:15	10:45	8:45-1:15	360	240	240
Smythe (7-8)	Erik Swanson	7:30-2:05	N/A	7:30-12:05	361	276	275
Vista Nueva High	Michael Crosetti	8:45-2:07	8:45-12:28	N/A	276	172	N/A

62

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 5 - NEW BUSINESS (Action Item)

Approve First Interim Report and Qualified Certification (Mrs. Ingersoll)

School district governing boards are required to certify twice a year regarding their ability to meet their financial obligations for the remainder of the year and for the subsequent two fiscal years. These certifications, along with accompanying documents are referred to as the Interim Reports.

There are three different certifications of financial condition: positive, qualified or negative certification.

A qualified certification indicates that based upon current projections the District may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. In order for the Board to approve the certification, staff prepared the following seven reports:

1. Interim reports for all funds - Statement of Revenues, Expenditures and Changes in Fund Balance
2. Cash Flow Projection
3. Average Daily Attendance detail
4. Revenue Limit Summary
5. General Fund Multiyear Projections - 2010/2011 and 2011/2012
6. Other Funds Multiyear Projections - 2010/2011 and 2011/2012
7. Criteria and Standards Review

RECOMMENDATION: Administration recommends that the Board of Trustees move to approve the qualified certification and First Interim Report, as presented.

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: December 15, 2009 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

\_\_\_ POSITIVE CERTIFICATION

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

X QUALIFIED CERTIFICATION

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

\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kate Ingersoll Telephone: 916-566-1600-ext 1317  
Title: Director of Budget Services E-mail: kate.ingersoll@twinriversusd.org

**Criteria and Standards Review Summary**

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

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

64

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., 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 budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel 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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2008-09) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
S8	Labor Agreement Budget Revisions	• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

66

**2009/2010  
FIRST INTERIM REPORT  
EXECUTIVE SUMMARY**

---

This budget revision is designed to adjust for changes that have occurred or become final since the last budget revision in October. It also includes the actual beginning fund balances now that the prior year books are closed. The State requires each district to revise the Operating Budget at two intervals during the fiscal year. The First Interim report is a financial picture of the District as of November 20, 2009 projecting our estimated financial condition as of June 30, 2010 and subsequent two years.

According to the guidelines and checklists mandated by the State, the District is certifying a qualified certification of its financial condition. A qualified certification indicates that based upon current projections, the District may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. Based on the First Interim's Multiyear Projections, the District estimates an undesignated ending fund balance of \$4.2 million in 2010/11 and \$(5) million in 2011/12. These balances include \$2.6 million is additional furlough days for both projection years. Please see General Fund Multiyear Projections for additional detail of all assumptions included in the projection years.

**GENERAL FUND – BUDGET ASSUMPTIONS**

**REVENUE ASSUMPTIONS**

The Revenue Limit sources reflect an increase of \$529,352. The majority of the increase is made up of the following:

- Revenue Limit ADA increase of 83.86 due to the revised calculation of the charter reduction.
- A net increase to the prior year State aid which is made up of a decrease for prior years redevelopment fees not off set to the revenue limit and additional 2008/09 revenue based on a revised calculation of the charter reduction after the 2008/09 records were closed.
- The Charter School General Purpose entitlement is increased by 88 ADA based on October 30, 2009 enrollment. However, the per ADA amount is decreased based on SSC's current financial information, resulting in a \$7,434 increase.
- The key components of the Revenue Limit Sources include:
  - ADA for purposes of calculating the Revenue Limit is 24,049.32 (2008/09 P2 ADA of 24,294.25 less estimated current year movement to a District charter school of 339.04 plus 94.11 for SCOE special day classes).
  - The Revenue Limit per ADA, before the deficit, is \$7,210.69 (includes a 4.25% COLA).
  - A deficit of 18.355% proposed by the State brings our Revenue Limit per ADA down to \$5,887.17.
  - One-time \$252.82 per ADA reduction based on the 2008/09 revenue limit ADA.
  - Property tax estimates utilize 2008/09 annual taxes.
  - Charter ADA is estimated at 1,727.04.

Categorical programs have been reviewed and adjusted accordingly:

- Federal program revenues increased by \$6,180,402. The net increase is due to one-time carryover increases of \$10 million, adjustments to updated grant awards with a net increase of \$639 thousand, and the removal of the State Fiscal Stabilization Funds (SFSF) of \$4.5 million. The SFSF was received just before the end of the last fiscal year and thus the revenue was recorded in 2008/09. The larger carryovers include: Title I, Part A of \$4.6 million, Title I ARRA of \$2.9 million, Title II A of \$832 thousand and Title III LEP of \$604 thousand.
- Other State program revenues increased by \$900,095. The net increase is due to one-time carryover increases of \$608 thousand and adjustments from updated award amounts from the State.
- Local revenues increased by \$1,047,778 mainly due to a one-time carryover of \$500 thousand for the Education Technology K-12 Voucher program, a new \$141 thousand MOU with Center Unified School District for police services and an increase to the ROP funding of \$243 thousand.
- Interfund Transfers In increased by \$129,949 to reflect the redevelopment fees recorded in the Capital Facilities funds from prior years that should have been in the General Fund and netted against the revenue limit.

### EXPENDITURE ASSUMPTIONS

Salaries and Benefits have been adjusted to reflect current position control. Increases for this First Interim Report budget total \$4,061,763 and include the following:

- Decrease of \$125,573 to unrestricted salaries and benefits.
- Increase of \$4,187,336 to restricted salaries and benefits. Fifty-three percent of the increase is made up of student learning coaches, support teachers and counselors, twelve percent from community day school positions moved from unrestricted to restricted, eleven percent from State Fiscal Stabilization Funds that offset unrestricted teacher salaries, sixteen percent from various certificated positions utilizing carryover funds and eight percent from classified positions.

Books and supplies increased \$9,145,781. Of that amount, \$6.2 million is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$2.9 million is made up of \$1.9 million from Tier III programs and \$1 million from unrestricted. The Tier III program increases are covered by carryover balances and/or new revenue. The \$1 million is mainly due to carryover funds: \$292 thousand Lump Sum and \$692 thousand Charter Categorical Block Grant.

Services and other operating expenditures increased \$9,183,148. Of that increase, \$6.4 million is in restricted programs which are covered by carryover balances and/or new revenue. The remaining unrestricted increase of \$2.8 million is made up of \$1.8 million from Tier III programs and \$1 million from unrestricted. The Tier III program increases are covered by carryover balances and/or new revenue. The remaining \$1 million is mainly due to an increase to I.T. of \$38 thousand (a shift in the budget from salaries), \$200 thousand for utilities and the following carryover funds: \$33 thousand MAA, \$88 thousand ASES matching, \$472 thousand Charter Categorical Block Grant and \$100 thousand star testing.

Capital Outlay increased \$33,722. The unrestricted expenditures increased \$29 thousand due to shifts in site and department budgets from other object codes.

Interfund transfers out increased by \$25,556 and interfund indirect decreased \$27,021.

Additionally, many transfers between object codes are budgeted but they have a zero affect to the ending fund balance.



## **FUND BALANCE**

The \$22,272,814 ending fund balance is made up of the following amounts:

- Undesignated balance of \$11,698,914
- 3% Reserve for Economic Uncertainty of \$8,142,886
- Revolving cash and stores inventory of \$715,844
- Reserve for stale dated “buyout” checks of \$1,208,139
- CSEA 2009/10 salary step costs of \$504,373
- Program carryover reserve of \$2,658

## **OTHER FUNDS – BUDGET ASSUMPTIONS**

### **ADULT EDUCATION FUND**

Federal revenue is increased by \$240,693 to reflect revised and recently received grant letters.

Other State program revenue is increased to \$202,805 for apprenticeship funding (this funding was previously recorded under other financing sources).

Local revenues reflect a net increase of \$350,147 which is made up of a decrease to interest income and an increase to fee based classes. During the fiscal year, Adult Education is implementing three new fee based programs: Heavy Duty Truck Driving, HVAC/R and Medical Billing.

Other financing sources reflect a decrease of \$387,249 which is made up of a shift in apprenticeship funding to other State program revenue and a decrease in Adult Education State revenue.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases for all except CSEA salaries. \$20,067 is reserved in the ending fund balance for the CSEA salary step increases. Salaries and benefits also include amounts needed to operate the above mentioned new programs.

Books, supplies, services and other operating expenditures increased to include all amounts needed to operate the three new fee based programs.

The Fund projects current year deficit spending of \$313,387, leaving an ending fund balance of \$928,648. \$20,067 is reserved for CSEA salary steps, \$1,000 for scholarships and the remaining for economic uncertainties.

### **CHILD DEVELOPMENT FUND**

Federal, State and local revenues increased by \$311,166 to reflect revised and recently received grant letters; including one-time ARRA funds.

Salaries and Benefits were adjusted to reflect current position control. The CSEA positions do not include salary step increases. \$20,063 is reserved in the ending fund balance for step increase costs.

We also adjusted materials, supplies and other services to reflect current year increases in awards.

The ending fund balance \$1,323,302 is made up of \$20,063 for CSEA salary steps and the remaining is for the State monitored reserve account.

### **CAFETERIA FUND**

The Federal and other local revenue increase of \$122,155 is based on the implementation of an improved application process, an enhanced ala-carte program, and increase in sales from the district food kiosk and café, and the addition of the ARRA Federal equipment grant.

Classified salaries and benefits reflect current position control. CSEA step increases of \$67,778 were removed from First Interim and reserved in the ending fund balance. Open positions, hiring restrictions, and shifts in positions were evaluated and charged against variable salary costs to more accurately depict anticipated expenses.

Food and supplies reflect an increase of \$104,447 to reflect costs associated with maintaining the district kiosk and café.

Other operating expenses increased slightly to better reflect future anticipated needs in rents and leases.

Capital outlay increased to reflect the one-time ARRA equipment grant.

The ending fund balance of \$188,582 is made up of \$67,778 for CSEA salary steps and the remaining for economic uncertainties.

### **DEFERRED MAINTENANCE FUND**

All funds are budgeted based on the five year deferred maintenance plan.

### **SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS**

Interfund Transfers out increased by \$3,600,000 to reflect funds moved to the Building fund to be used for COP 2003 debt payments.

The ending fund balance of \$7,226,720 is made up of \$120,775 for COP 2003 debt payments and \$7,105,945 for QZAB repayments.

### **SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS**

All assumptions remain the same as the Adopted budget.

### **BUILDING FUND**

Other local revenue reflects a decrease to interest income of \$10,000.

Interfund transfers in increased \$4,022,572 to reflect the \$3.6 million from the Special Reserve Fund and \$422,572 from fund 24 to fund 21 within the Building Fund to be used for COP 2007 debt payments.

Classified salaries and benefits have been adjusted to reflect current position control.

Supplies, services and capital outlay have been adjusted to reflect current and future project plans.

Interfund transfers out increased \$422,572 to reflect funds from fund 24 to fund 21 within the Building Fund to be used for the COP 2007 debt payments.

The ending fund balance of \$32.3 million is made up of \$3.3 million for additional future projects and \$29 million for COP 2007 debt payments.

### **CAPITAL FACILITIES – DEVELOPER FEE FUND**

Developer fees significantly decreased to reflect the weak construction market.

Classified salaries and benefits reflect current position control.

All funds are budgeted to reflect current and future project plans.

**STATE SCHOOL BUILDING LEASE - PURCHASE FUND**

All assumptions remain the same as the Adopted budget.

**COUNTY SCHOOL FACILITIES FUND**

Other State revenues increased by about \$1 million to reflect the Office of Public State Construction funding for the modernization of Oakdale Elementary.

All funds are budgeted to reflect the project costs.

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

Other State revenue increased to reflect Williams Emergency Repair grant.

Other local revenue decreased to reflect updated interest income estimates.

Supplies, services and capital outlay have been adjusted to reflect the project costs for Williams and QZAB funds.

The ending fund balance of \$1,023,533 is made up of \$20,287 for additional QZAB projects and \$1,003,246 for repayment of the QZAB.

**OTHER ENTERPRISE FUND**

All assumptions remain the same as the Adopted budget.

**RETIREE BENEFIT FUND**

All assumptions remain the same as the Adopted budget.

72  
Twin Rivers Unified School District  
Budget Services

General Fund  
Statement of Revenues, Expenditures and Fund Balance

October Budget Revision  
2009-2010

First Interim Budget  
2009-2010

	Unrestricted		Restricted		Total Fund
<b>Revenues:</b>					
Revenue Limit					
Federal	\$ 136,191,613	\$ 7,891,114	\$ 144,082,727		\$ 144,612,079
State	34,443,659	32,526,636	32,526,636		38,707,038
Local	4,130,816	13,052,111	47,495,770		48,395,865
Transfers from Other Funds	2,427,043	10,063,501	14,194,317		15,242,095
Contributions	(19,852,121)	-	2,427,043		2,556,992
		19,852,121	-		-
<b>Total Revenue:</b>	\$ 157,341,010	\$ 83,385,483	\$ 240,726,493		\$ 249,514,069
<b>Expenditures:</b>					
Certificated Salaries	\$ 82,943,358	\$ 27,293,943	\$ 110,237,301		\$ 113,598,847
Classified Salaries	29,072,429	16,538,677	45,611,106		45,736,882
Employee Benefits	31,346,133	14,376,551	45,722,684		46,297,125
Books and Supplies	3,837,794	9,863,716	13,701,510		22,847,291
Operations and Services	15,685,895	12,165,345	27,851,240		37,034,388
Capital Outlay and Equipment	62,300	63,106	125,406		159,128
Other Outgo	306,205	1,020,560	1,326,765		1,352,321
Indirect Costs from Other Funds	(3,339,596)	2,063,585	(1,276,011)		(1,248,990)
Transfers to Other Funds	6,039,786	-	6,039,786		5,652,537
<b>Total Expenditures:</b>	\$ 165,954,304	\$ 83,385,483	\$ 249,339,787		\$ 271,429,529
<b>Net Increase/(Decrease) in Fund Balance:</b>	\$ (8,613,294)	\$ -	\$ (8,613,294)		\$ (21,915,460)
<b>Beginning Fund Balance:</b>					
Restricted and Designated Carryovers	\$ 34,051,724	\$ 10,136,550	\$ 44,188,274		\$ 44,188,274
<b>Ending Fund Balance Before Reserves:</b>	\$ 25,438,430	\$ 10,136,550	\$ 35,574,980		\$ 22,272,814
<b>Components of Ending Fund Balance:</b>					
Revolving Cash	\$ 124,198		\$ 124,198		\$ 105,000
Stores	610,844		610,844		610,844
3% Economic Uncertainties	7,581,583		7,581,583		8,142,886
Legally Restricted Balance	6,714,453	\$ 10,136,550	16,851,003	3	1,715,173
<b>Undesignated (Available) Balance</b>	\$ 10,407,352	\$ (0)	\$ 10,407,352	(0)	\$ 11,698,911

	Unrestricted		Restricted		Total Fund
	\$ 136,867,673	\$ 7,744,406	\$ 144,612,079		\$ 144,612,079
	38,707,038	38,707,038	38,707,038		38,707,038
	34,588,361	13,807,504	48,395,865		48,395,865
	4,530,205	10,711,890	15,242,095		15,242,095
	2,556,992	-	2,556,992		2,556,992
	(20,571,023)	20,571,023	-		-
	\$ 157,972,208	\$ 91,541,861	\$ 249,514,069		\$ 249,514,069
	\$ 83,171,569	\$ 30,427,278	\$ 113,598,847		\$ 113,598,847
	28,940,308	16,796,574	45,736,882		45,736,882
	31,124,470	15,172,655	46,297,125		46,297,125
	6,738,559	16,108,732	22,847,291		22,847,291
	18,498,378	18,536,010	37,034,388		37,034,388
	91,822	67,306	159,128		159,128
	306,205	1,046,116	1,352,321		1,352,321
	(4,772,727)	3,523,737	(1,248,990)		(1,248,990)
	5,652,537	-	5,652,537		5,652,537
	\$ 169,751,121	\$ 101,678,408	\$ 271,429,529		\$ 271,429,529
	\$ (11,778,913)	\$ (10,136,547)	\$ (21,915,460)		\$ (21,915,460)
	\$ 34,051,724	\$ 10,136,550	\$ 44,188,274		\$ 44,188,274
	\$ 22,272,811	\$ 3	\$ 22,272,814		\$ 22,272,814
	\$ 105,000		\$ 105,000		\$ 105,000
	610,844		610,844		610,844
	8,142,886		8,142,886		8,142,886
	1,715,170	\$ 3	1,715,173		1,715,173
	\$ 11,698,911	\$ (0)	\$ 11,698,911		\$ 11,698,911

Twin Rivers Unified School District  
Budget Services

OTHER FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE  
First Interim Budget  
2009-2010

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE	EMPLOYMENT BENEFITS	OTHER ENTERPRISE FUND	TRUST FUND
Revenues	\$ 7,030,440	\$ 6,274,499	\$ 13,160,155	\$ 300,000	\$ 50,000	\$ 127,000	\$ -
Expenditures	\$ 7,343,827	\$ 6,274,499	\$ 12,971,608	\$ 3,600,000	\$ -	\$ 125,520	\$ -
Net Inc/(Dec) in Fund Balance	\$ (313,387)	\$ -	\$ 188,547	\$ (3,300,000)	\$ 50,000	\$ 1,480	\$ -
Beginning Fund Balance	\$ 1,242,035	\$ 1,323,303	\$ 35	\$ 10,526,720	\$ 1,894,088	\$ 154,904	\$ 250,209
Ending Fund Balance	\$ 928,648	\$ 1,323,303	\$ 188,582	\$ 7,226,720	\$ 1,944,088	\$ 156,384	\$ 250,209
Components of Ending Fund Balance:							
Reserve/Economic Uncertainties	\$ 907,581		\$ 120,804				
Legally Restricted Balance		\$ 1,300,684					
Other Designations	21,067	20,063	67,778	7,226,720	1,944,088	156,384	250,209
Undesignated ( Available) Balance	\$ -	\$ 2,556	\$ -	\$ -	\$ -	\$ -	\$ -

	DEFERRED MAINT	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	STATE SCHOOL BUILDING LEASE- PURCHASE	COUNTY SCHOOL FACILITY	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
Revenues	\$ 795,000	\$ 5,320,572	\$ 504,470	\$ 70	\$ 1,033,673	\$ 32,306	\$ 34,628,185
Expenditures	\$ 3,288,989	\$ 29,751,114	\$ 2,615,487	\$ -	\$ 1,033,673	\$ 1,781,917	\$ 68,786,634
Net Inc/(Dec) in Fund Balance	\$ (2,493,989)	\$ (24,430,542)	\$ (2,111,017)	\$ 70	\$ -	\$ (1,749,611)	\$ (34,158,449)
Beginning Fund Balance	\$ 2,493,989	\$ 56,826,634	\$ 2,111,017	\$ 1,845	\$ -	\$ 2,773,144	\$ 79,597,923
Ending Fund Balance	\$ -	\$ 32,396,092	\$ -	\$ 1,915	\$ -	\$ 1,023,533	\$ 45,439,474
Components of Ending Fund Balance:							
Reserve/Economic Uncertainties							\$ 1,028,385
Facility Projects		\$ 3,315,633		\$ 1,915		\$ 20,287	\$ 4,638,519
Other Designations		29,080,459				1,003,246	39,770,014
Undesignated ( Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,556

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	142,923,924.00	136,191,613.00	24,609,991.30	136,867,673.00	676,060.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,884,082.00	34,443,659.00	7,501,372.83	34,588,361.00	144,702.00	0.4%
4) Other Local Revenue		8600-8799	4,130,816.00	4,130,816.00	582,347.66	4,530,205.00	399,389.00	9.7%
5) TOTAL, REVENUES			183,938,822.00	174,766,088.00	32,693,711.79	175,986,239.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	85,125,760.00	82,943,358.00	20,498,982.05	83,171,569.00	(228,211.00)	-0.3%
2) Classified Salaries		2000-2999	29,610,169.00	29,072,429.00	9,380,606.95	28,940,308.00	132,121.00	0.5%
3) Employee Benefits		3000-3999	32,005,637.00	31,346,133.00	7,615,413.79	31,124,470.00	221,663.00	0.7%
4) Books and Supplies		4000-4999	3,837,794.00	3,837,794.00	1,312,710.86	6,738,559.00	(2,900,765.00)	-75.6%
5) Services and Other Operating Expenditures		5000-5999	15,685,895.00	15,685,895.00	5,247,727.11	18,498,378.00	(2,812,483.00)	-17.9%
6) Capital Outlay		6000-6999	62,300.00	62,300.00	18,000.57	91,822.00	(29,522.00)	-47.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	306,205.00	306,205.00	80,117.75	306,205.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,339,596.00)	(3,339,596.00)	(796,492.48)	(4,772,727.00)	1,433,131.00	-42.9%
9) TOTAL, EXPENDITURES			163,294,164.00	159,914,518.00	43,357,066.60	164,098,584.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			20,644,658.00	14,851,570.00	(10,663,354.81)	11,887,655.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,427,043.00	2,856,992.18	2,556,992.00	129,949.00	5.4%
b) Transfers Out		7600-7629	6,039,786.00	6,039,786.00	538,242.92	5,652,537.00	387,249.00	6.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,663,664.00)	(19,852,121.00)	60,497.14	(20,571,023.00)	(718,902.00)	3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,703,450.00)	(23,464,864.00)	2,379,246.40	(23,666,568.00)		

HH

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>			(6,058,792.00)	(8,613,294.00)	(8,284,108.41)	(11,778,913.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,051,724.45	34,051,724.45		34,051,724.45	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)			34,051,724.45	34,051,724.45		34,051,724.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,051,724.45	34,051,724.45		34,051,724.45		
2) Ending Balance, June 30 (E + F1e)			27,992,932.45	25,438,430.45		22,272,811.45		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	124,198.33	124,198.33		105,000.00		
Stores		9712	610,844.26	610,844.26		610,844.00		
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	7,581,583.00	7,581,583.00		8,142,886.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	6,714,453.00	6,714,453.00		1,715,170.00		
Reserve-State Dated Buyout Checks	0000	9780	1,208,139.00					
Charter Categorical Block Grant	0000	9780	1,386,265.00					
Tier III Programs	0000	9780	3,817,705.00					
Various Programs Reserves	0000	9780	302,344.00					
Tier III Programs	0000	9780		3,817,705.00				
Charter Categorical Block Grant	0000	9780		1,386,265.00				
Various Program Reserves	0000	9780		302,344.00				
Reserve-State Dated Buyout checks	0000	9780		1,208,139.00				
Various Programs Reserves	0000	9780				2,658.00		
Reserve-State Dated Buyout Checks	0000	9780				1,208,139.00		
CSEA 09/10 Salary Step-Unrestricted	0000	9780				504,373.00		
c) Undesignated Amount						11,698,911.45		
d) Unappropriated Amount			12,961,853.86	10,407,351.86				

15





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%
<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								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	1,728,291.00	1,428,113.00	0.00	0.00	(1,428,113.00)	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(136,982.67)	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	9,000,000.00	6,859,755.00	0.00	6,859,755.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	1,094,978.00	1,094,978.00				
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	3,234,795.00	3,234,795.00	12,793.64	3,234,795.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	21,826,018.00	21,826,018.00	7,625,561.86	24,493,811.00	2,667,793.00	12.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,884,082.00</b>	<b>34,443,659.00</b>	<b>7,501,372.83</b>	<b>34,588,361.00</b>	<b>144,702.00</b>	<b>0.4%</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		
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%

11

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)
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		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	100,000.00	100,000.00	0.00	100,000.00	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	75,000.00	75,000.00	66,817.44	110,000.00	35,000.00	46.7%
Interest		8660	1,000,000.00	1,000,000.00	43,100.68	1,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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	69,617.00	69,617.00	47,514.88	210,617.00	141,000.00	202.5%
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	1,758,202.00	1,758,202.00	126,873.79	468,831.00	(1,289,371.00)	-73.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	298,040.87	1,512,760.00	1,512,760.00	New
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,127,997.00	1,127,997.00	0.00	1,127,997.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,130,816.00</b>	<b>4,130,816.00</b>	<b>582,347.66</b>	<b>4,530,205.00</b>	<b>399,389.00</b>	<b>9.7%</b>
<b>TOTAL, REVENUES</b>			<b>183,938,822.00</b>	<b>174,766,088.00</b>	<b>32,693,711.79</b>	<b>175,986,239.00</b>	<b>1,220,151.00</b>	<b>0.7%</b>

18

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	69,817,708.00	67,787,217.00	15,761,715.95	67,930,762.00	(143,545.00)	-0.2%
Certificated Pupil Support Salaries		1200	4,416,473.00	4,383,864.00	1,257,683.17	4,533,786.00	(149,922.00)	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,291,892.00	10,090,331.00	3,298,115.71	9,889,525.00	200,806.00	2.0%
Other Certificated Salaries		1900	599,687.00	681,946.00	181,467.22	817,496.00	(135,550.00)	-19.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>85,125,760.00</b>	<b>82,943,358.00</b>	<b>20,498,982.05</b>	<b>83,171,569.00</b>	<b>(228,211.00)</b>	<b>-0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,352,238.00	1,248,055.00	234,970.27	1,093,258.00	154,797.00	12.4%
Classified Support Salaries		2200	10,105,089.00	9,916,847.00	3,597,595.41	10,882,545.00	(965,698.00)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	4,441,837.00	4,334,994.00	1,618,427.80	4,403,508.00	(68,514.00)	-1.6%
Clerical, Technical and Office Salaries		2400	13,148,759.00	13,049,171.00	3,826,638.48	12,157,207.00	891,964.00	6.8%
Other Classified Salaries		2900	562,246.00	523,362.00	102,974.99	403,790.00	119,572.00	22.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,610,169.00</b>	<b>29,072,429.00</b>	<b>9,380,606.95</b>	<b>28,940,308.00</b>	<b>132,121.00</b>	<b>0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,088,127.00	6,829,550.00	1,688,358.64	6,923,559.00	(94,009.00)	-1.4%
PERS		3201-3202	3,045,189.00	2,880,322.00	933,363.54	2,952,757.00	(72,435.00)	-2.5%
OASDI/Medicare/Alternative		3301-3302	3,357,144.00	3,272,097.00	962,357.71	3,277,534.00	(5,437.00)	-0.2%
Health and Welfare Benefits		3401-3402	13,656,201.00	13,605,069.00	2,260,815.69	13,253,856.00	351,213.00	2.6%
Unemployment Insurance		3501-3502	421,734.00	412,197.00	90,454.70	414,519.00	(2,322.00)	-0.6%
Workers' Compensation		3601-3602	2,122,403.00	2,063,313.00	543,875.86	1,973,752.00	89,561.00	4.3%
OPEB, Allocated		3701-3702	1,632,236.00	1,632,236.00	671,626.77	1,632,236.00	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	330,881.00	308,957.00	261,824.49	331,857.00	(22,900.00)	-7.4%
Other Employee Benefits		3901-3902	351,722.00	342,392.00	202,736.39	364,400.00	(22,008.00)	-6.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,005,637.00</b>	<b>31,346,133.00</b>	<b>7,615,413.79</b>	<b>31,124,470.00</b>	<b>221,663.00</b>	<b>0.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	164,726.00	164,726.00	76,232.74	365,794.00	(201,068.00)	-122.1%
Books and Other Reference Materials		4200	116,412.00	116,412.00	15,785.17	128,998.00	(12,586.00)	-10.8%
Materials and Supplies		4300	3,316,396.00	3,316,396.00	994,475.74	5,898,480.00	(2,582,084.00)	-77.9%
Noncapitalized Equipment		4400	240,260.00	240,260.00	226,217.21	345,287.00	(105,027.00)	-43.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,837,794.00</b>	<b>3,837,794.00</b>	<b>1,312,710.86</b>	<b>6,738,559.00</b>	<b>(2,900,765.00)</b>	<b>-75.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	24,941.00	24,941.00	40,510.20	116,551.00	(91,610.00)	-367.3%
Travel and Conferences		5200	357,025.00	357,025.00	55,790.15	457,667.00	(100,642.00)	-28.2%
Dues and Memberships		5300	70,675.00	70,675.00	45,403.00	89,646.00	(18,971.00)	-26.8%
Insurance		5400-5450	1,386,090.00	1,386,090.00	709,346.16	1,382,143.00	3,947.00	0.3%
Operations and Housekeeping Services		5500	4,982,098.00	4,982,098.00	2,094,202.89	5,082,098.00	(100,000.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	975,766.00	975,766.00	239,373.78	1,025,002.00	(49,236.00)	-5.0%
Transfers of Direct Costs		5710	408,684.00	408,684.00	(85,893.51)	384,261.00	24,423.00	6.0%
Transfers of Direct Costs - Interfund		5750	(168,638.00)	(168,638.00)	(192,308.95)	(181,522.00)	12,884.00	-7.6%
Professional/Consulting Services and Operating Expenditures		5800	6,665,293.00	6,665,293.00	2,208,973.73	9,058,571.00	(2,393,278.00)	-35.9%
Communications		5900	983,961.00	983,961.00	132,329.66	1,083,961.00	(100,000.00)	-10.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,685,895.00</b>	<b>15,685,895.00</b>	<b>5,247,727.11</b>	<b>18,498,378.00</b>	<b>(2,812,483.00)</b>	<b>-17.9%</b>

19

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	12,000.00	(12,000.00)	New
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	0.00	30,000.00	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	32,300.00	32,300.00	18,000.57	49,822.00	(17,522.00)	-54.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>62,300.00</b>	<b>62,300.00</b>	<b>18,000.57</b>	<b>91,822.00</b>	<b>(29,522.00)</b>	<b>-47.4%</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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	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	27,057.00	27,057.00	8,589.80	27,057.00	0.00	0.0%
Other Debt Service - Principal		7439	229,148.00	229,148.00	71,527.95	229,148.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>306,205.00</b>	<b>306,205.00</b>	<b>80,117.75</b>	<b>306,205.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,063,585.00)	(2,063,585.00)	(567,651.71)	(3,523,737.00)	1,460,152.00	-70.8%
Transfers of Indirect Costs - Interfund		7350	(1,276,011.00)	(1,276,011.00)	(228,840.77)	(1,248,990.00)	(27,021.00)	2.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(3,339,596.00)</b>	<b>(3,339,596.00)</b>	<b>(796,492.48)</b>	<b>(4,772,727.00)</b>	<b>1,433,131.00</b>	<b>-42.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>163,294,164.00</b>	<b>159,914,518.00</b>	<b>43,357,066.60</b>	<b>164,098,584.00</b>	<b>(4,184,066.00)</b>	<b>-2.6%</b>

80

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,427,043.00	2,856,992.18	2,556,992.00	129,949.00	5.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	2,427,043.00	2,856,992.18	2,556,992.00	129,949.00	5.4%
<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	775,000.00	775,000.00	0.00	775,000.00	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	5,264,786.00	5,264,786.00	538,242.92	4,877,537.00	387,249.00	7.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			6,039,786.00	6,039,786.00	538,242.92	5,652,537.00	387,249.00	6.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(20,663,664.00)	(19,852,121.00)	0.00	(20,631,520.00)	(779,399.00)	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	60,497.14	60,497.00	60,497.00	New
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		8998	0.00	0.00				
<b>(e) TOTAL, CONTRIBUTIONS</b>			(20,663,664.00)	(19,852,121.00)	60,497.14	(20,571,023.00)	(718,902.00)	3.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(26,703,450.00)	(23,464,864.00)	2,379,246.40	(23,666,568.00)	(201,704.00)	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	7,891,114.00	7,891,114.00	0.00	7,744,406.00	(146,708.00)	-1.9%
2) Federal Revenue		8100-8299	32,526,636.00	32,526,636.00	12,624,917.86	38,707,038.00	6,180,402.00	19.0%
3) Other State Revenue		8300-8599	12,240,568.00	13,052,111.00	3,859,390.44	13,807,504.00	755,393.00	5.8%
4) Other Local Revenue		8600-8799	10,063,501.00	10,063,501.00	2,010,950.76	10,711,890.00	648,389.00	6.4%
5) TOTAL, REVENUES			62,721,819.00	63,533,362.00	18,495,259.06	70,970,838.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	27,293,943.00	27,293,943.00	10,910,591.54	30,427,278.00	(3,133,335.00)	-11.5%
2) Classified Salaries		2000-2999	16,538,677.00	16,538,677.00	5,046,340.58	16,796,574.00	(257,897.00)	-1.6%
3) Employee Benefits		3000-3999	14,376,551.00	14,376,551.00	4,477,343.85	15,172,655.00	(796,104.00)	-5.5%
4) Books and Supplies		4000-4999	9,863,716.00	9,863,716.00	1,795,392.57	16,108,732.00	(6,245,016.00)	-63.3%
5) Services and Other Operating Expenditures		5000-5999	12,165,345.00	12,165,345.00	2,302,520.10	18,536,010.00	(6,370,665.00)	-52.4%
6) Capital Outlay		6000-6999	63,106.00	63,106.00	18,220.25	67,306.00	(4,200.00)	-6.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,020,560.00	1,020,560.00	95,608.53	1,046,116.00	(25,556.00)	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,063,585.00	2,063,585.00	567,651.71	3,523,737.00	(1,460,152.00)	-70.8%
9) TOTAL, EXPENDITURES			83,385,483.00	83,385,483.00	25,213,669.13	101,678,408.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,663,664.00)	(19,852,121.00)	(6,718,410.07)	(30,707,570.00)		
<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	20,663,664.00	19,852,121.00	(60,497.14)	20,571,023.00	718,902.00	3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,663,664.00	19,852,121.00	(60,497.14)	20,571,023.00		

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 (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(6,778,907.21)	(10,136,547.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,136,549.81	10,136,549.81		10,136,549.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,136,549.81	10,136,549.81		10,136,549.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,136,549.81	10,136,549.81		10,136,549.81		
2) Ending Balance, June 30 (E + F1e)			10,136,549.81	10,136,549.81		2.81		
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	10,136,549.81	10,136,549.81		2.81		
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						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

83

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		
<b>Subtotal, Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	1,799,283.00	1,799,283.00	0.00	1,405,927.00	(393,356.00)	-21.9%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	508,498.00	508,498.00	New
Special Education ADA Transfer	6500	8091	6,091,831.00	6,091,831.00	0.00	5,829,981.00	(261,850.00)	-4.3%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>7,891,114.00</b>	<b>7,891,114.00</b>	<b>0.00</b>	<b>7,744,406.00</b>	<b>(146,708.00)</b>	<b>-1.9%</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	9,877,530.00	9,877,530.00	(889,836.36)	5,165,112.00	(4,712,418.00)	-47.7%
Special Education Discretionary Grants		8182	863,259.00	863,259.00	1,072,354.89	6,150,300.00	5,287,041.00	612.5%
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%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	21,154,384.00	21,154,384.00	11,663,592.76	25,641,752.00	4,487,368.00	21.2%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	283,221.00	283,221.00	73,664.08	306,136.00	22,915.00	8.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	75,648.79	115,781.00	115,781.00	New
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	348,242.00	348,242.00	629,493.70	1,327,957.00	979,715.00	281.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>32,526,636.00</b>	<b>32,526,636.00</b>	<b>12,624,917.86</b>	<b>38,707,038.00</b>	<b>6,180,402.00</b>	<b>19.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	628,965.00	1,440,508.00	415,196.54	1,440,508.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	6,989,069.00	6,989,069.00	1,448,922.00	6,989,069.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	295,827.00	295,827.00	195,283.20	295,827.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	55,461.20	7,849.00	7,849.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(20,192.60)	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				
Charter Schools Categorical Block Grant		8480	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	339,726.00	339,726.00	17,328.71	339,726.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	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	6650-6690	8590	0.00	0.00	(32,897.98)	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	201,358.78	401,359.00	401,359.00	New
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,242,500.00	1,242,500.00	0.00	1,242,500.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,744,481.00	2,744,481.00	1,578,930.59	3,090,666.00	346,185.00	12.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,240,568.00</b>	<b>13,052,111.00</b>	<b>3,859,390.44</b>	<b>13,807,504.00</b>	<b>(755,393.00)</b>	<b>5.8%</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%

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 (E/B) (F)
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	7,332.00	7,332.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	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	61,350.00	61,350.00	(364,938.79)	689,614.00	628,264.00	1024.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	517.09	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	10,002,151.00	10,002,151.00	2,375,372.46	10,014,944.00	12,793.00	0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,063,501.00</b>	<b>10,063,501.00</b>	<b>2,010,950.76</b>	<b>10,711,890.00</b>	<b>648,389.00</b>	<b>6.4%</b>
<b>TOTAL, REVENUES</b>			<b>62,721,819.00</b>	<b>63,533,362.00</b>	<b>18,495,259.06</b>	<b>70,970,838.00</b>	<b>7,437,476.00</b>	<b>11.7%</b>

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 (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	19,694,181.00	19,694,181.00	9,078,133.19	24,254,343.00	(4,560,162.00)	-23.2%
Certificated Pupil Support Salaries		1200	3,116,527.00	3,116,527.00	831,894.15	3,438,461.00	(321,934.00)	-10.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,635,388.00	1,635,388.00	563,717.55	1,675,384.00	(39,996.00)	-2.4%
Other Certificated Salaries		1900	2,847,847.00	2,847,847.00	436,846.65	1,059,090.00	1,788,757.00	62.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>27,293,943.00</b>	<b>27,293,943.00</b>	<b>10,910,591.54</b>	<b>30,427,278.00</b>	<b>(3,133,335.00)</b>	<b>-11.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,061,556.00	6,061,556.00	1,680,881.27	6,276,397.00	(214,841.00)	-3.5%
Classified Support Salaries		2200	7,515,063.00	7,515,063.00	2,411,492.76	7,501,256.00	13,807.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	969,701.00	969,701.00	313,781.52	877,356.00	92,345.00	9.5%
Clerical, Technical and Office Salaries		2400	1,871,494.00	1,871,494.00	576,759.83	1,880,704.00	(9,210.00)	-0.5%
Other Classified Salaries		2900	120,863.00	120,863.00	63,425.20	260,861.00	(139,998.00)	-115.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,538,677.00</b>	<b>16,538,677.00</b>	<b>5,046,340.58</b>	<b>16,796,574.00</b>	<b>(257,897.00)</b>	<b>-1.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,095,554.00	2,095,554.00	889,163.11	2,458,527.00	(362,973.00)	-17.3%
PERS		3201-3202	1,562,692.00	1,562,692.00	461,207.82	1,556,722.00	5,970.00	0.4%
OASDI/Medicare/Alternative		3301-3302	1,629,806.00	1,629,806.00	546,249.99	1,698,687.00	(68,881.00)	-4.2%
Health and Welfare Benefits		3401-3402	6,984,166.00	6,984,166.00	2,023,222.77	7,654,104.00	(669,938.00)	-9.6%
Unemployment Insurance		3501-3502	125,677.00	125,677.00	48,270.28	139,416.00	(13,739.00)	-10.9%
Workers' Compensation		3601-3602	783,621.00	783,621.00	293,061.22	830,075.00	(46,454.00)	-5.9%
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	376,213.00	376,213.00	117,037.85	376,700.00	(487.00)	-0.1%
Other Employee Benefits		3901-3902	818,822.00	818,822.00	99,130.81	458,424.00	360,398.00	44.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,376,551.00</b>	<b>14,376,551.00</b>	<b>4,477,343.85</b>	<b>15,172,655.00</b>	<b>(796,104.00)</b>	<b>-5.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	381,226.00	381,226.00	328,972.57	1,678,670.00	(1,297,444.00)	-340.3%
Books and Other Reference Materials		4200	27,747.00	27,747.00	13,180.15	51,059.00	(23,312.00)	-84.0%
Materials and Supplies		4300	8,991,172.00	8,991,172.00	1,151,978.90	13,560,539.00	(4,569,367.00)	-50.8%
Noncapitalized Equipment		4400	463,571.00	463,571.00	301,260.95	818,464.00	(354,893.00)	-76.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,863,716.00</b>	<b>9,863,716.00</b>	<b>1,795,392.57</b>	<b>16,108,732.00</b>	<b>(6,245,016.00)</b>	<b>-63.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,583,046.00	5,583,046.00	938,006.60	5,772,283.00	(189,237.00)	-3.4%
Travel and Conferences		5200	190,942.00	190,942.00	62,960.33	551,014.00	(360,072.00)	-188.6%
Dues and Memberships		5300	3,075.00	3,075.00	6,609.00	9,684.00	(6,609.00)	-214.9%
Insurance		5400-5450	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,200.00	63,200.00	38,814.32	63,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	734,814.00	734,814.00	179,187.46	769,737.00	(34,923.00)	-4.8%
Transfers of Direct Costs		5710	(408,684.00)	(408,684.00)	85,893.51	(384,261.00)	(24,423.00)	6.0%
Transfers of Direct Costs - Interfund		5750	101,799.00	101,799.00	18,273.96	100,783.00	1,016.00	1.0%
Professional/Consulting Services and Operating Expenditures		5800	5,831,389.00	5,831,389.00	972,550.57	11,586,719.00	(5,755,330.00)	-98.7%
Communications		5900	5,764.00	5,764.00	224.35	6,851.00	(1,087.00)	-18.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,165,345.00</b>	<b>12,165,345.00</b>	<b>2,302,520.10</b>	<b>18,536,010.00</b>	<b>(6,370,665.00)</b>	<b>-52.4%</b>

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 (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	63,106.00	63,106.00	9,969.66	67,306.00	(4,200.00)	-6.7%
Equipment Replacement		6500	0.00	0.00	8,250.59	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>63,106.00</b>	<b>63,106.00</b>	<b>18,220.25</b>	<b>67,306.00</b>	<b>(4,200.00)</b>	<b>-6.7%</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	600,000.00	600,000.00	0.00	600,000.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	52,667.00	52,667.00	0.00	78,223.00	(25,556.00)	-48.5%
Debt Service								
Debt Service - Interest		7438	46,943.00	46,943.00	10,066.17	46,943.00	0.00	0.0%
Other Debt Service - Principal		7439	320,950.00	320,950.00	85,542.36	320,950.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,020,560.00</b>	<b>1,020,560.00</b>	<b>95,608.53</b>	<b>1,046,116.00</b>	<b>(25,556.00)</b>	<b>-2.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,063,585.00	2,063,585.00	567,651.71	3,523,737.00	(1,460,152.00)	-70.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,063,585.00</b>	<b>2,063,585.00</b>	<b>567,651.71</b>	<b>3,523,737.00</b>	<b>(1,460,152.00)</b>	<b>-70.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>83,385,483.00</b>	<b>83,385,483.00</b>	<b>25,213,669.13</b>	<b>101,678,408.00</b>	<b>(18,292,925.00)</b>	<b>-21.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(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>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,663,664.00	19,852,121.00	0.00	20,631,520.00	779,399.00	3.9%
Contributions from Restricted Revenues		8990	0.00	0.00	(60,497.14)	(60,497.00)	(60,497.00)	New
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		8998	0.00	0.00				
<b>(e) TOTAL, CONTRIBUTIONS</b>			20,663,664.00	19,852,121.00	(60,497.14)	20,571,023.00	718,902.00	3.6%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			20,663,664.00	19,852,121.00	(60,497.14)	20,571,023.00	(718,902.00)	3.6%

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	150,815,038.00	144,082,727.00	24,609,991.30	144,612,079.00	529,352.00	0.4%
2) Federal Revenue		8100-8299	32,526,636.00	32,526,636.00	12,624,917.86	38,707,038.00	6,180,402.00	19.0%
3) Other State Revenue		8300-8599	49,124,650.00	47,495,770.00	11,360,763.27	48,395,865.00	900,095.00	1.9%
4) Other Local Revenue		8600-8799	14,194,317.00	14,194,317.00	2,593,298.42	15,242,095.00	1,047,778.00	7.4%
5) TOTAL, REVENUES			246,660,641.00	238,299,450.00	51,188,970.85	246,957,077.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	112,419,703.00	110,237,301.00	31,409,573.59	113,598,847.00	(3,361,546.00)	-3.0%
2) Classified Salaries		2000-2999	46,148,846.00	45,611,106.00	14,426,947.53	45,736,882.00	(125,776.00)	-0.3%
3) Employee Benefits		3000-3999	46,382,188.00	45,722,684.00	12,092,757.64	46,297,125.00	(574,441.00)	-1.3%
4) Books and Supplies		4000-4999	13,701,510.00	13,701,510.00	3,108,103.43	22,847,291.00	(9,145,781.00)	-66.8%
5) Services and Other Operating Expenditures		5000-5999	27,851,240.00	27,851,240.00	7,550,247.21	37,034,388.00	(9,183,148.00)	-33.0%
6) Capital Outlay		6000-6999	125,406.00	125,406.00	36,220.82	159,128.00	(33,722.00)	-26.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,326,765.00	1,326,765.00	175,726.28	1,352,321.00	(25,556.00)	-1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,276,011.00)	(1,276,011.00)	(228,840.77)	(1,248,990.00)	(27,021.00)	2.1%
9) TOTAL, EXPENDITURES			246,679,647.00	243,300,001.00	68,570,735.73	265,776,992.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(19,006.00)	(5,000,551.00)	(17,381,764.88)	(18,819,915.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,427,043.00	2,856,992.18	2,556,992.00	129,949.00	5.4%
b) Transfers Out		7600-7629	6,039,786.00	6,039,786.00	538,242.92	5,652,537.00	387,249.00	6.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,039,786.00)	(3,612,743.00)	2,318,749.26	(3,095,545.00)		

90

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,058,792.00)	(8,613,294.00)	(15,063,015.62)	(21,915,460.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,188,274.26	44,188,274.26		44,188,274.26	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)			44,188,274.26	44,188,274.26		44,188,274.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,188,274.26	44,188,274.26		44,188,274.26		
2) Ending Balance, June 30 (E + F1e)			38,129,482.26	35,574,980.26		22,272,814.26		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	124,198.33	124,198.33		105,000.00		
Stores		9712	610,844.26	610,844.26		610,844.00		
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	10,136,549.81	10,136,549.81		2.81		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	7,581,583.00	7,581,583.00		8,142,886.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	6,714,453.00	6,714,453.00		1,715,170.00		
Reserve-Stale Dated Buyout Checks	0000	9780	1,208,139.00					
Charter Categorical Block Grant	0000	9780	1,386,265.00					
Tier III Programs	0000	9780	3,817,705.00					
Various Programs Reserves	0000	9780	302,344.00					
Tier III Programs	0000	9780		3,817,705.00				
Charter Categorical Block Grant	0000	9780		1,386,265.00				
Various Program Reserves	0000	9780		302,344.00				
Reserve-Stale Dated Buyout checks	0000	9780		1,208,139.00				
Various Programs Reserves	0000	9780				2,658.00		
Reserve-Stale Dated Buyout Checks	0000	9780				1,208,139.00		
CSEA 09/10 Salary Step-Unrestricted	0000	9780				504,373.00		
c) Undesignated Amount						11,698,911.45		
d) Unappropriated Amount			12,961,853.86	10,407,351.86				

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	111,211,403.00	104,479,092.00	25,303,853.40	106,481,912.00	2,002,820.00	1.9%
Charter Schools General Purpose Entitlement - State Aid		8015	6,437,068.00	6,437,068.00	1,472,757.15	6,444,502.00	7,434.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	(1,279,620.90)	177,811.00	177,811.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	370,271.00	370,271.00	0.00	375,748.00	5,477.00	1.5%
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	26,518,924.00	26,518,924.00	4.55	26,730,512.00	211,588.00	0.8%
Unsecured Roll Taxes		8042	1,050,253.00	1,050,253.00	3,037.25	1,161,112.00	110,859.00	10.6%
Prior Years' Taxes		8043	3,941,700.00	3,941,700.00	289,939.69	3,856,218.00	(85,482.00)	-2.2%
Supplemental Taxes		8044	585,600.00	585,600.00	0.00	443,971.00	(141,629.00)	-24.2%
Education Revenue Augmentation Fund (ERAF)		8045	4,355,000.00	4,355,000.00	6.42	3,003,133.00	(1,351,867.00)	-31.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	145,300.00	145,300.00	129,978.81	145,296.00	(4.00)	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	227.09	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>154,615,519.00</b>	<b>147,883,208.00</b>	<b>25,920,183.46</b>	<b>148,820,215.00</b>	<b>937,007.00</b>	<b>0.6%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(7,891,114.00)	(7,891,114.00)	0.00	(7,744,406.00)	146,708.00	-1.9%
Continuation Education ADA Transfer	2200	8091	1,799,283.00	1,799,283.00	0.00	1,405,927.00	(393,356.00)	-21.9%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	508,498.00	508,498.00	New
Special Education ADA Transfer	6500	8091	6,091,831.00	6,091,831.00	0.00	5,829,981.00	(261,850.00)	-4.3%
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	788,666.00	788,666.00	399,458.72	777,812.00	(10,854.00)	-1.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,589,147.00)	(4,589,147.00)	(1,709,650.88)	(4,985,948.00)	(396,801.00)	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>150,815,038.00</b>	<b>144,082,727.00</b>	<b>24,609,991.30</b>	<b>144,612,079.00</b>	<b>529,352.00</b>	<b>0.4%</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	9,877,530.00	9,877,530.00	(889,836.36)	5,165,112.00	(4,712,418.00)	-47.7%
Special Education Discretionary Grants		8182	863,259.00	863,259.00	1,072,354.89	6,150,300.00	5,287,041.00	612.5%
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%
	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	21,154,384.00	21,154,384.00	11,663,592.76	25,641,752.00	4,487,368.00	21.2%



2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	283,221.00	283,221.00	73,664.08	306,136.00	22,915.00	8.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	75,648.79	115,781.00	115,781.00	New
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	348,242.00	348,242.00	629,493.70	1,327,957.00	979,715.00	281.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>32,526,636.00</b>	<b>32,526,636.00</b>	<b>12,624,917.86</b>	<b>38,707,038.00</b>	<b>6,180,402.00</b>	<b>19.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	628,965.00	1,440,508.00	415,196.54	1,440,508.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	6,989,069.00	6,989,069.00	1,448,922.00	6,989,069.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	295,827.00	295,827.00	195,283.20	295,827.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,728,291.00	1,428,113.00	55,461.20	7,849.00	(1,420,264.00)	-99.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	(157,175.27)	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	9,000,000.00	6,859,755.00	0.00	6,859,755.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	1,094,978.00	1,094,978.00				
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	3,574,521.00	3,574,521.00	30,122.35	3,574,521.00	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%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	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	6650-6690	8590	0.00	0.00	(32,897.98)	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	201,358.78	401,359.00	401,359.00	New
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,242,500.00	1,242,500.00	0.00	1,242,500.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,570,499.00	24,570,499.00	9,204,492.45	27,584,477.00	3,013,978.00	12.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>49,124,650.00</b>	<b>47,495,770.00</b>	<b>11,360,763.27</b>	<b>48,395,865.00</b>	<b>900,095.00</b>	<b>1.9%</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%

93

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	100,000.00	100,000.00	0.00	100,000.00	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	75,000.00	75,000.00	66,817.44	110,000.00	35,000.00	46.7%
Interest		8660	1,000,000.00	1,000,000.00	43,100.68	1,007,332.00	7,332.00	0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	69,617.00	69,617.00	47,514.88	210,617.00	141,000.00	202.5%
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	1,819,552.00	1,819,552.00	(238,065.00)	1,158,445.00	(661,107.00)	-36.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	298,557.96	1,512,760.00	1,512,760.00	New
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	10,002,151.00	10,002,151.00	2,375,372.46	10,014,944.00	12,793.00	0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,127,997.00	1,127,997.00	0.00	1,127,997.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,194,317.00</b>	<b>14,194,317.00</b>	<b>2,593,298.42</b>	<b>15,242,095.00</b>	<b>1,047,778.00</b>	<b>7.4%</b>
<b>TOTAL, REVENUES</b>			<b>246,660,641.00</b>	<b>238,299,450.00</b>	<b>51,188,970.85</b>	<b>246,957,077.00</b>	<b>8,657,627.00</b>	<b>3.6%</b>

94

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	89,511,889.00	87,481,398.00	24,839,849.14	92,185,105.00	(4,703,707.00)	-5.4%
Certificated Pupil Support Salaries		1200	7,533,000.00	7,500,391.00	2,089,577.32	7,972,247.00	(471,856.00)	-6.3%
Certificated Supervisors' and Administrators' Salaries		1300	11,927,280.00	11,725,719.00	3,861,833.26	11,564,909.00	160,810.00	1.4%
Other Certificated Salaries		1900	3,447,534.00	3,529,793.00	618,313.87	1,876,586.00	1,653,207.00	46.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>112,419,703.00</b>	<b>110,237,301.00</b>	<b>31,409,573.59</b>	<b>113,598,847.00</b>	<b>(3,361,546.00)</b>	<b>-3.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,413,794.00	7,309,611.00	1,915,851.54	7,369,655.00	(60,044.00)	-0.8%
Classified Support Salaries		2200	17,620,152.00	17,431,910.00	6,009,088.17	18,383,801.00	(951,891.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	5,411,538.00	5,304,695.00	1,932,209.32	5,280,864.00	23,831.00	0.4%
Clerical, Technical and Office Salaries		2400	15,020,253.00	14,920,665.00	4,403,398.31	14,037,911.00	882,754.00	5.9%
Other Classified Salaries		2900	683,109.00	644,225.00	166,400.19	664,651.00	(20,426.00)	-3.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>46,148,846.00</b>	<b>45,611,106.00</b>	<b>14,426,947.53</b>	<b>45,736,882.00</b>	<b>(125,776.00)</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,183,681.00	8,925,104.00	2,577,521.75	9,382,086.00	(456,982.00)	-5.1%
PERS		3201-3202	4,607,881.00	4,443,014.00	1,394,571.36	4,509,479.00	(66,465.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	4,986,950.00	4,901,903.00	1,508,607.70	4,976,221.00	(74,318.00)	-1.5%
Health and Welfare Benefits		3401-3402	20,640,367.00	20,589,235.00	4,284,038.46	20,907,960.00	(318,725.00)	-1.5%
Unemployment Insurance		3501-3502	547,411.00	537,874.00	138,724.98	553,935.00	(16,061.00)	-3.0%
Workers' Compensation		3601-3602	2,906,024.00	2,846,934.00	836,937.08	2,803,827.00	43,107.00	1.5%
OPEB, Allocated		3701-3702	1,632,236.00	1,632,236.00	671,626.77	1,632,236.00	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	707,094.00	685,170.00	378,862.34	708,557.00	(23,387.00)	-3.4%
Other Employee Benefits		3901-3902	1,170,544.00	1,161,214.00	301,867.20	822,824.00	338,390.00	29.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>46,382,188.00</b>	<b>45,722,684.00</b>	<b>12,092,757.64</b>	<b>46,297,125.00</b>	<b>(574,441.00)</b>	<b>-1.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	545,952.00	545,952.00	405,205.31	2,044,464.00	(1,498,512.00)	-274.5%
Books and Other Reference Materials		4200	144,159.00	144,159.00	28,965.32	180,057.00	(35,898.00)	-24.9%
Materials and Supplies		4300	12,307,568.00	12,307,568.00	2,146,454.64	19,459,019.00	(7,151,451.00)	-58.1%
Noncapitalized Equipment		4400	703,831.00	703,831.00	527,478.16	1,163,751.00	(459,920.00)	-65.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,701,510.00</b>	<b>13,701,510.00</b>	<b>3,108,103.43</b>	<b>22,847,291.00</b>	<b>(9,145,781.00)</b>	<b>-66.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,607,987.00	5,607,987.00	978,516.80	5,888,834.00	(280,847.00)	-5.0%
Travel and Conferences		5200	547,967.00	547,967.00	118,750.48	1,008,681.00	(460,714.00)	-84.1%
Dues and Memberships		5300	73,750.00	73,750.00	52,012.00	99,330.00	(25,580.00)	-34.7%
Insurance		5400-5450	1,446,090.00	1,446,090.00	709,346.16	1,442,143.00	3,947.00	0.3%
Operations and Housekeeping Services		5500	5,045,298.00	5,045,298.00	2,133,017.21	5,145,298.00	(100,000.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,710,580.00	1,710,580.00	418,561.24	1,794,739.00	(84,159.00)	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(66,839.00)	(66,839.00)	(174,034.99)	(80,739.00)	13,900.00	-20.8%
Professional/Consulting Services and Operating Expenditures		5800	12,496,682.00	12,496,682.00	3,181,524.30	20,645,290.00	(8,148,608.00)	-65.2%
Communications		5900	989,725.00	989,725.00	132,554.01	1,090,812.00	(101,087.00)	-10.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,851,240.00</b>	<b>27,851,240.00</b>	<b>7,550,247.21</b>	<b>37,034,388.00</b>	<b>(9,183,148.00)</b>	<b>-33.0%</b>

95

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	12,000.00	(12,000.00)	New
Buildings and Improvements of Buildings		6200	30,000.00	30,000.00	0.00	30,000.00	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	95,406.00	95,406.00	27,970.23	117,128.00	(21,722.00)	-22.8%
Equipment Replacement		6500	0.00	0.00	8,250.59	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>125,406.00</b>	<b>125,406.00</b>	<b>36,220.82</b>	<b>159,128.00</b>	<b>(33,722.00)</b>	<b>-26.9%</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	50,000.00	50,000.00	0.00	50,000.00	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	600,000.00	600,000.00	0.00	600,000.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	52,667.00	52,667.00	0.00	78,223.00	(25,556.00)	-48.5%
Debt Service								
Debt Service - Interest		7438	74,000.00	74,000.00	18,655.97	74,000.00	0.00	0.0%
Other Debt Service - Principal		7439	550,098.00	550,098.00	157,070.31	550,098.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,326,765.00</b>	<b>1,326,765.00</b>	<b>175,726.28</b>	<b>1,352,321.00</b>	<b>(25,556.00)</b>	<b>-1.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,276,011.00)	(1,276,011.00)	(228,840.77)	(1,248,990.00)	(27,021.00)	2.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,276,011.00)</b>	<b>(1,276,011.00)</b>	<b>(228,840.77)</b>	<b>(1,248,990.00)</b>	<b>(27,021.00)</b>	<b>2.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>246,679,647.00</b>	<b>243,300,001.00</b>	<b>68,570,735.73</b>	<b>265,776,992.00</b>	<b>(22,476,991.00)</b>	<b>-9.2%</b>

96

2009-10 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,427,043.00	2,856,992.18	2,556,992.00	129,949.00	5.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	2,427,043.00	2,856,992.18	2,556,992.00	129,949.00	5.4%
<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	775,000.00	775,000.00	0.00	775,000.00	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	5,264,786.00	5,264,786.00	538,242.92	4,877,537.00	387,249.00	7.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			6,039,786.00	6,039,786.00	538,242.92	5,652,537.00	387,249.00	6.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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		
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	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(6,039,786.00)	(3,612,743.00)	2,318,749.26	(3,095,545.00)	(517,198.00)	-14.3%

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>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	1,026,365.00	1,026,365.00	112,329.00	1,267,058.00	240,693.00	23.5%
3) Other State Revenue		8300-8599	0.00	0.00	(53,805.07)	202,805.00	202,805.00	New
4) Other Local Revenue		8600-8799	332,893.00	332,893.00	88,612.54	683,040.00	350,147.00	105.2%
5) TOTAL, REVENUES			1,359,258.00	1,359,258.00	147,136.47	2,152,903.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,630,455.00	2,630,455.00	693,101.71	2,674,865.00	(44,410.00)	-1.7%
2) Classified Salaries		2000-2999	1,153,116.00	1,153,116.00	329,219.85	1,145,395.00	7,721.00	0.7%
3) Employee Benefits		3000-3999	1,080,438.00	1,080,438.00	253,586.57	1,114,422.00	(33,984.00)	-3.1%
4) Books and Supplies		4000-4999	211,650.00	211,650.00	49,800.45	396,504.00	(184,854.00)	-87.3%
5) Services and Other Operating Expenditures		5000-5999	1,047,022.00	1,047,022.00	540,520.50	1,425,143.00	(378,121.00)	-36.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	10,000.00	(10,000.00)	New
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	261,384.00	261,384.00	42,923.64	277,498.00	(16,114.00)	-6.2%
9) TOTAL, EXPENDITURES			6,384,065.00	6,384,065.00	1,909,152.72	7,043,827.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,024,807.00)	(5,024,807.00)	(1,762,016.25)	(4,890,924.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,264,786.00	5,264,786.00	538,242.92	4,877,537.00	(387,249.00)	-7.4%
b) Transfers Out		7600-7629	300,000.00	300,000.00	300,000.00	300,000.00	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			4,964,786.00	4,964,786.00	238,242.92	4,577,537.00		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(60,021.00)	(60,021.00)	(1,523,773.33)	(313,387.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,242,035.34	1,242,035.34		1,242,035.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,242,035.34	1,242,035.34		1,242,035.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,242,035.34	1,242,035.34		1,242,035.34		
2) Ending Balance, June 30 (E + F1e)			1,182,014.34	1,182,014.34		928,648.34		
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	1,181,014.34	1,181,014.34		907,581.34		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	1,000.00	1,000.00		21,067.00		
Scholarships	9010	9780	1,000.00					
Scholarships	9010	9780		1,000.00				
CSEA 09/10 Salary Step	0000	9780				20,067.00		
Scholarships	9010	9780				1,000.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount		9790	0.00	0.00				

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>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	83,285.00	83,285.00	(0.60)	97,730.00	14,445.00	17.3%
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	943,080.00	943,080.00	112,329.60	1,169,328.00	226,248.00	24.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,026,365.00</b>	<b>1,026,365.00</b>	<b>112,329.00</b>	<b>1,267,058.00</b>	<b>240,693.00</b>	<b>23.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	(87,627.83)	202,805.00	202,805.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	33,822.76	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>(53,805.07)</b>	<b>202,805.00</b>	<b>202,805.00</b>	<b>New</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	12,893.00	12,893.00	0.00	12,893.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	(877.00)	11,000.00	(9,000.00)	-45.0%
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	300,000.00	300,000.00	89,231.54	659,147.00	359,147.00	119.7%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	258.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>332,893.00</b>	<b>332,893.00</b>	<b>88,612.54</b>	<b>683,040.00</b>	<b>350,147.00</b>	<b>105.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,359,258.00</b>	<b>1,359,258.00</b>	<b>147,136.47</b>	<b>2,152,903.00</b>		

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,225,169.00	2,225,169.00	596,681.32	2,272,818.00	(47,649.00)	-2.1%
Certificated Pupil Support Salaries		1200	112,399.00	112,399.00	23,859.45	117,834.00	(5,435.00)	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	206,776.00	206,776.00	61,283.93	214,960.00	(8,184.00)	-4.0%
Other Certificated Salaries		1900	86,111.00	86,111.00	11,277.01	69,253.00	16,858.00	19.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,630,455.00</b>	<b>2,630,455.00</b>	<b>693,101.71</b>	<b>2,674,865.00</b>	<b>(44,410.00)</b>	<b>-1.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	102,263.00	102,263.00	27,049.92	119,184.00	(16,921.00)	-16.5%
Classified Support Salaries		2200	201,430.00	201,430.00	53,496.12	200,694.00	736.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	16,529.20	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	619,055.00	619,055.00	158,094.45	531,097.00	87,958.00	14.2%
Other Classified Salaries		2900	230,368.00	230,368.00	74,050.16	294,420.00	(64,052.00)	-27.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,153,116.00</b>	<b>1,153,116.00</b>	<b>329,219.85</b>	<b>1,145,395.00</b>	<b>7,721.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	123,135.00	123,135.00	52,874.57	126,813.00	(3,678.00)	-3.0%
PERS		3201-3202	109,864.00	109,864.00	29,223.61	95,059.00	14,805.00	13.5%
OASDI/Medicare/Alternative		3301-3302	107,208.00	107,208.00	35,738.02	96,436.00	10,772.00	10.0%
Health and Welfare Benefits		3401-3402	469,852.00	469,852.00	87,320.32	450,924.00	18,928.00	4.0%
Unemployment Insurance		3501-3502	7,872.00	7,872.00	3,102.15	7,552.00	320.00	4.1%
Workers' Compensation		3601-3602	48,810.00	48,810.00	18,505.06	44,362.00	4,448.00	9.1%
OPEB, Allocated		3701-3702	0.00	0.00	8,959.68	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	19,773.00	19,773.00	5,326.78	17,487.00	2,286.00	11.6%
Other Employee Benefits		3901-3902	193,924.00	193,924.00	12,536.38	275,789.00	(81,865.00)	-42.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,080,438.00</b>	<b>1,080,438.00</b>	<b>253,586.57</b>	<b>1,114,422.00</b>	<b>(33,984.00)</b>	<b>-3.1%</b>
<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	211,650.00	211,650.00	40,890.24	396,504.00	(184,854.00)	-87.3%
Noncapitalized Equipment		4400	0.00	0.00	8,910.21	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>211,650.00</b>	<b>211,650.00</b>	<b>49,800.45</b>	<b>396,504.00</b>	<b>(184,854.00)</b>	<b>-87.3%</b>

101

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	1,576.64	503.00	(503.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	3,738.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	184,000.00	184,000.00	84,167.25	220,000.00	(36,000.00)	-19.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,195.00	118,195.00	80,529.62	118,534.00	(339.00)	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	180,000.00	180,000.00	185,725.11	180,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	528,827.00	528,827.00	184,783.88	906,106.00	(377,279.00)	-71.3%
Communications		5900	36,000.00	36,000.00	0.00	0.00	36,000.00	100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,047,022.00</b>	<b>1,047,022.00</b>	<b>540,520.50</b>	<b>1,425,143.00</b>	<b>(378,121.00)</b>	<b>-36.1%</b>
<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	10,000.00	(10,000.00)	New
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>10,000.00</b>	<b>(10,000.00)</b>	<b>New</b>
<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>			<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	261,384.00	261,384.00	42,923.64	277,498.00	(16,114.00)	-6.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>261,384.00</b>	<b>261,384.00</b>	<b>42,923.64</b>	<b>277,498.00</b>	<b>(16,114.00)</b>	<b>-6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,384,065.00</b>	<b>6,384,065.00</b>	<b>1,909,152.72</b>	<b>7,043,827.00</b>		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	5,264,786.00	5,264,786.00	538,242.92	4,877,537.00	(387,249.00)	-7.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			5,264,786.00	5,264,786.00	538,242.92	4,877,537.00	(387,249.00)	-7.4%
<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	300,000.00	300,000.00	300,000.00	300,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			300,000.00	300,000.00	300,000.00	300,000.00	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
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		8998	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>			4,964,786.00	4,964,786.00	238,242.92	4,577,537.00		

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>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	1,222,411.00	1,222,411.00	196,968.89	1,532,195.00	309,784.00	25.3%
3) Other State Revenue		8300-8599	3,349,541.00	3,349,541.00	1,399,187.95	3,349,543.00	2.00	0.0%
4) Other Local Revenue		8600-8799	1,364,381.00	1,364,381.00	191,978.47	1,365,761.00	1,380.00	0.1%
5) TOTAL, REVENUES			5,936,333.00	5,936,333.00	1,788,135.31	6,247,499.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,906,196.00	1,906,196.00	577,853.70	2,020,658.00	(114,462.00)	-6.0%
2) Classified Salaries		2000-2999	1,264,434.00	1,264,434.00	367,306.97	1,299,265.00	(34,831.00)	-2.8%
3) Employee Benefits		3000-3999	1,196,677.00	1,196,677.00	267,703.58	1,260,227.00	(63,550.00)	-5.3%
4) Books and Supplies		4000-4999	377,880.00	377,880.00	26,688.19	481,163.00	(103,283.00)	-27.3%
5) Services and Other Operating Expenditures		5000-5999	734,665.00	734,665.00	59,524.34	695,087.00	39,578.00	5.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	17,000.00	(17,000.00)	New
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	456,481.00	456,481.00	62,297.13	474,099.00	(17,618.00)	-3.9%
9) TOTAL, EXPENDITURES			5,936,333.00	5,936,333.00	1,361,373.91	6,247,499.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	426,761.40	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	426,761.40	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,323,302.64	1,323,302.64		1,323,302.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,323,302.64	1,323,302.64		1,323,302.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,323,302.64	1,323,302.64		1,323,302.64		
2) Ending Balance, June 30 (E + F1e)			1,323,302.64	1,323,302.64		1,323,302.64		
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	1,320,746.83	1,320,746.83		1,300,683.83		
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		20,063.00		
CSEA 09/10 Salary Step	6130	9780				20,063.00		
c) Undesignated Amount		9790				2,555.81		
d) Unappropriated Amount		9790	2,555.81	2,555.81				

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>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	1,222,411.00	1,222,411.00	196,968.89	1,532,195.00	309,784.00	25.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,222,411.00</b>	<b>1,222,411.00</b>	<b>196,968.89</b>	<b>1,532,195.00</b>	<b>309,784.00</b>	<b>25.3%</b>
<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	1,542,535.00	1,542,535.00	669,738.00	1,542,535.00	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	1,436,744.00	1,436,744.00	581,371.95	1,436,744.00	0.00	0.0%
All Other State Revenue	All Other	8590	370,262.00	370,262.00	148,078.00	370,264.00	2.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,349,541.00</b>	<b>3,349,541.00</b>	<b>1,399,187.95</b>	<b>3,349,543.00</b>	<b>2.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
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	20,000.00	20,000.00	345.00	21,380.00	1,380.00	6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	30,000.00	30,000.00	30,316.73	30,000.00	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%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	1,314,381.00	1,314,381.00	161,316.74	1,314,381.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,364,381.00</b>	<b>1,364,381.00</b>	<b>191,978.47</b>	<b>1,365,761.00</b>	<b>1,380.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>5,936,333.00</b>	<b>5,936,333.00</b>	<b>1,788,135.31</b>	<b>6,247,499.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,544,444.00	1,544,444.00	512,607.89	1,771,648.00	(227,204.00)	-14.7%
Certificated Pupil Support Salaries		1200	82,172.00	82,172.00	25,056.81	91,875.00	(9,703.00)	-11.8%
Certificated Supervisors' and Administrators' Salaries		1300	256,650.00	256,650.00	33,216.80	130,251.00	126,399.00	49.2%
Other Certificated Salaries		1900	22,930.00	22,930.00	6,972.20	26,884.00	(3,954.00)	-17.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,906,196.00</b>	<b>1,906,196.00</b>	<b>577,853.70</b>	<b>2,020,658.00</b>	<b>(114,462.00)</b>	<b>-6.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	450,375.00	450,375.00	118,747.13	469,034.00	(18,659.00)	-4.1%
Classified Support Salaries		2200	74,679.00	74,679.00	14,465.81	74,816.00	(137.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	68,514.00	68,514.00	44,196.66	99,249.00	(30,735.00)	-44.9%
Clerical, Technical and Office Salaries		2400	325,868.00	325,868.00	98,177.28	315,530.00	10,338.00	3.2%
Other Classified Salaries		2900	344,998.00	344,998.00	91,720.09	340,636.00	4,362.00	1.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,264,434.00</b>	<b>1,264,434.00</b>	<b>367,306.97</b>	<b>1,299,265.00</b>	<b>(34,831.00)</b>	<b>-2.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	150,741.00	150,741.00	41,569.21	155,857.00	(5,116.00)	-3.4%
PERS		3201-3202	123,512.00	123,512.00	33,758.82	125,967.00	(2,455.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	123,872.00	123,872.00	38,748.98	126,735.00	(2,863.00)	-2.3%
Health and Welfare Benefits		3401-3402	600,176.00	600,176.00	114,216.56	606,234.00	(6,058.00)	-1.0%
Unemployment Insurance		3501-3502	9,294.00	9,294.00	2,869.58	9,565.00	(271.00)	-2.9%
Workers' Compensation		3601-3602	57,775.00	57,775.00	17,219.57	56,942.00	833.00	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	29,333.00	29,333.00	7,589.72	29,951.00	(618.00)	-2.1%
Other Employee Benefits		3901-3902	101,974.00	101,974.00	11,731.14	148,976.00	(47,002.00)	-46.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,196,677.00</b>	<b>1,196,677.00</b>	<b>267,703.58</b>	<b>1,260,227.00</b>	<b>(63,550.00)</b>	<b>-5.3%</b>
<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	351,880.00	351,880.00	26,688.19	455,163.00	(103,283.00)	-29.4%
Noncapitalized Equipment		4400	26,000.00	26,000.00	0.00	26,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>377,880.00</b>	<b>377,880.00</b>	<b>26,688.19</b>	<b>481,163.00</b>	<b>(103,283.00)</b>	<b>-27.3%</b>

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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	333,092.00	333,092.00	8,136.87	333,092.00	0.00	0.0%
Travel and Conferences		5200	27,251.00	27,251.00	8,307.94	51,319.00	(24,068.00)	-88.3%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	5,587.00	5,587.00	0.00	5,587.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,850.00	13,850.00	1,195.91	13,850.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,478.00	18,478.00	279.21	18,478.00	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	62,079.00	62,079.00	2,741.32	62,079.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	268,825.00	268,825.00	38,857.59	205,179.00	63,646.00	23.7%
Communications		5900	5,503.00	5,503.00	5.50	5,503.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>734,665.00</b>	<b>734,665.00</b>	<b>59,524.34</b>	<b>695,087.00</b>	<b>39,578.00</b>	<b>5.4%</b>
<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	15,000.00	(15,000.00)	New
Equipment		6400	0.00	0.00	0.00	2,000.00	(2,000.00)	New
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>17,000.00</b>	<b>(17,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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	456,481.00	456,481.00	62,297.13	474,099.00	(17,618.00)	-3.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>456,481.00</b>	<b>456,481.00</b>	<b>62,297.13</b>	<b>474,099.00</b>	<b>(17,618.00)</b>	<b>-3.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,936,333.00</b>	<b>5,936,333.00</b>	<b>1,361,373.91</b>	<b>6,247,499.00</b>		

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>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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	10,200,000.00	10,200,000.00	713,635.21	10,294,840.00	94,840.00	0.9%
3) Other State Revenue		8300-8599	990,000.00	990,000.00	56,506.78	990,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,848,000.00	1,848,000.00	82,193.62	1,875,315.00	27,315.00	1.5%
5) TOTAL, REVENUES			13,038,000.00	13,038,000.00	852,335.61	13,160,155.00		
<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	4,316,382.00	4,316,382.00	1,313,855.35	4,182,877.00	133,505.00	3.1%
3) Employee Benefits		3000-3999	1,672,621.00	1,672,621.00	466,009.31	1,626,218.00	46,403.00	2.8%
4) Books and Supplies		4000-4999	5,985,000.00	5,870,761.00	1,273,303.75	5,975,208.00	(104,447.00)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	386,560.00	174,560.00	56,478.79	183,857.00	(9,297.00)	-5.3%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	79,012.00	(59,012.00)	-295.1%
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	558,146.00	497,393.00	123,620.00	497,393.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,938,709.00	12,551,717.00	3,233,267.20	12,544,565.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			99,291.00	486,283.00	(2,380,931.59)	615,590.00		
<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	427,043.00	427,043.31	427,043.00	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	(427,043.00)	(427,043.31)	(427,043.00)		

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 FUND BALANCE (C + D4)</b>			99,291.00	59,240.00	(2,807,974.90)	188,547.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34.85	34.85		34.85	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)			34.85	34.85		34.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34.85	34.85		34.85		
2) Ending Balance, June 30 (E + F1e)			99,325.85	59,274.85		188,581.85		
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	99,325.85	59,274.85		120,803.85		
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		67,778.00		
CSEA 09/10 Salary Step	5310	9780				67,778.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

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)
<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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	10,200,000.00	10,200,000.00	650,635.21	10,224,840.00	24,840.00	0.2%
Other Federal Revenue		8290	0.00	0.00	63,000.00	70,000.00	70,000.00	New
<b>TOTAL, FEDERAL REVENUE</b>			10,200,000.00	10,200,000.00	713,635.21	10,294,840.00	94,840.00	0.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	990,000.00	990,000.00	56,506.78	990,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			990,000.00	990,000.00	56,506.78	990,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,677,000.00	1,677,000.00	56.65	1,677,000.00	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	1,090.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	171,000.00	171,000.00	81,046.97	198,315.00	27,315.00	16.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,848,000.00	1,848,000.00	82,193.62	1,875,315.00	27,315.00	1.5%
<b>TOTAL, REVENUES</b>			13,038,000.00	13,038,000.00	852,335.61	13,160,155.00		

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 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>			<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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	3,478,404.00	3,478,404.00	1,047,365.75	3,392,628.00	85,776.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	593,478.00	593,478.00	191,841.60	563,393.00	30,085.00	5.1%
Clerical, Technical and Office Salaries		2400	234,500.00	234,500.00	68,988.00	216,856.00	17,644.00	7.5%
Other Classified Salaries		2900	10,000.00	10,000.00	5,660.00	10,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,316,382.00</b>	<b>4,316,382.00</b>	<b>1,313,855.35</b>	<b>4,182,877.00</b>	<b>133,505.00</b>	<b>3.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	1,818.12	7,000.00	(7,000.00)	New
PERS		3201-3202	431,919.00	431,919.00	113,719.76	391,481.00	40,438.00	9.4%
OASDI/Medicare/Alternative		3301-3302	331,447.00	331,447.00	97,310.78	308,086.00	23,361.00	7.0%
Health and Welfare Benefits		3401-3402	735,491.00	735,491.00	201,292.41	740,648.00	(5,157.00)	-0.7%
Unemployment Insurance		3501-3502	12,835.00	12,835.00	3,989.99	13,531.00	(696.00)	-5.4%
Workers' Compensation		3601-3602	79,813.00	79,813.00	23,989.41	75,100.00	4,713.00	5.9%
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	81,116.00	81,116.00	23,888.84	90,372.00	(9,256.00)	-11.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,672,821.00</b>	<b>1,672,821.00</b>	<b>466,009.31</b>	<b>1,626,218.00</b>	<b>46,403.00</b>	<b>2.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	663,500.00	608,500.00	102,860.42	619,526.00	(11,026.00)	-1.8%
Noncapitalized Equipment		4400	95,000.00	95,000.00	7,687.50	89,988.00	5,012.00	5.3%
Food		4700	5,226,500.00	5,167,261.00	1,162,755.83	5,265,694.00	(98,433.00)	-1.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,985,000.00</b>	<b>5,870,761.00</b>	<b>1,273,303.75</b>	<b>5,975,208.00</b>	<b>(104,447.00)</b>	<b>-1.8%</b>

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>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	14,000.00	14,000.00	3,293.08	13,551.00	449.00	3.2%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,000.00	63,000.00	8,739.15	68,400.00	(5,400.00)	-8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,500.00	140,500.00	25,546.99	141,500.00	(1,000.00)	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(125,440.00)	(125,440.00)	6,017.88	(113,540.00)	(11,900.00)	9.5%
Professional/Consulting Services and Operating Expenditures		5800	280,500.00	68,500.00	12,881.69	72,446.00	(3,946.00)	-5.8%
Communications		5900	13,500.00	13,500.00	0.00	1,000.00	12,500.00	92.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>386,560.00</b>	<b>174,560.00</b>	<b>56,478.79</b>	<b>183,857.00</b>	<b>(9,297.00)</b>	<b>-5.3%</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	20,000.00	20,000.00	0.00	79,012.00	(59,012.00)	-295.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>79,012.00</b>	<b>(59,012.00)</b>	<b>-295.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
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	558,146.00	497,393.00	123,620.00	497,393.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>558,146.00</b>	<b>497,393.00</b>	<b>123,620.00</b>	<b>497,393.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,938,709.00</b>	<b>12,551,717.00</b>	<b>3,233,267.20</b>	<b>12,544,565.00</b>		

114

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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	427,043.00	427,043.31	427,043.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	427,043.00	427,043.31	427,043.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
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		8998	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	(427,043.00)	(427,043.31)	(427,043.00)		

115

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	20,000.00	20,000.00	3,840.00	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	3,840.00	20,000.00		
<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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	700,000.00	700,000.00	1,250.00	200,000.00	500,000.00	71.4%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	0.00	1,038,989.00	(838,989.00)	-419.5%
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			950,000.00	950,000.00	1,250.00	1,288,989.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(930,000.00)	(930,000.00)	2,590.00	(1,268,989.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	775,000.00	775,000.00	0.00	775,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,000,000.00	2,000,000.00	2,000,000.00	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			775,000.00	(1,225,000.00)	(2,000,000.00)	(1,225,000.00)		

116



2009-10 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(155,000.00)	(2,155,000.00)	(1,997,410.00)	(2,493,989.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,493,989.61	2,493,989.61		2,493,989.61	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)			2,493,989.61	2,493,989.61		2,493,989.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,493,989.61	2,493,989.61		2,493,989.61		
2) Ending Balance, June 30 (E + F1e)			2,338,989.61	338,989.61		0.61		
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	2,338,989.61	338,989.61		0.00		
5 Year Project Plan	0000	9780	2,338,989.61					
5 Year Project Plan	0000	9780		338,989.61				
c) Undesignated Amount						0.61		
d) Unappropriated Amount		9790	0.00	0.00				

117

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Deferred Maintenance Allowance		8540	0.00	0.00				
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>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	3,840.00	20,000.00	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%
<b>Other Local Revenue</b>								
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>			20,000.00	20,000.00	3,840.00	20,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			20,000.00	20,000.00	3,840.00	20,000.00		

118

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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			50,000.00	50,000.00	0.00	50,000.00	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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500,000.00	500,000.00	1,250.00	0.00	500,000.00	100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			700,000.00	700,000.00	1,250.00	200,000.00	500,000.00	71.4%
<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	200,000.00	200,000.00	0.00	1,038,989.00	(838,989.00)	-419.5%
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>			200,000.00	200,000.00	0.00	1,038,989.00	(838,989.00)	-419.5%
<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>			950,000.00	950,000.00	1,250.00	1,288,989.00		

119

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	775,000.00	775,000.00	0.00	775,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>775,000.00</b>	<b>775,000.00</b>	<b>0.00</b>	<b>775,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<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>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>			<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>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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</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, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>775,000.00</b>	<b>(1,225,000.00)</b>	<b>(2,000,000.00)</b>	<b>(1,225,000.00)</b>		

120

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	300,000.00	300,000.00	1,165.00	300,000.00	0.00	0.0%
5) TOTAL REVENUES			300,000.00	300,000.00	1,165.00	300,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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>			300,000.00	300,000.00	1,165.00	300,000.00		
<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	750.00	3,600,000.00	(3,600,000.00)	New
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	(750.00)	(3,600,000.00)		

121

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>			300,000.00	300,000.00	415.00	(3,300,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,526,719.86	10,526,719.86		10,526,719.86	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)			10,526,719.86	10,526,719.86		10,526,719.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,526,719.86	10,526,719.86		10,526,719.86		
2) Ending Balance, June 30 (E + F1e)			10,826,719.86	10,826,719.86		7,226,719.86		
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								
COP Debt Payment	0000	9780	3,720,774.58					
QZAB Repayment	9010	9780	7,105,945.28					
COP Debt Payment	0000	9780		3,720,774.58				
QZAB Repayment	9010	9780		7,105,945.28				
COP Debt Payment	0000	9780				120,774.58		
QZAB Repayment	9010	9780				7,105,945.28		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

122

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	1,165.00	300,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>1,165.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>1,165.00</b>	<b>300,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<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>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	750.00	3,600,000.00	(3,600,000.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>3,600,000.00</b>	<b>(3,600,000.00)</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<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>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>			<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, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>0.00</b>	<b>0.00</b>	<b>(750.00)</b>	<b>(3,600,000.00)</b>		

123

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	50,000.00	50,000.00	4,419.00	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	4,419.00	50,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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>			50,000.00	50,000.00	4,419.00	50,000.00		
<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		

124



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>			50,000.00	50,000.00	4,419.00	50,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,894,088.00	1,894,088.00		1,894,088.00	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)			1,894,088.00	1,894,088.00		1,894,088.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,894,088.00	1,894,088.00		1,894,088.00		
2) Ending Balance, June 30 (E + F1e)			1,944,088.00	1,944,088.00		1,944,088.00		
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	1,944,088.00	1,944,088.00		1,944,088.00		
OPEB Liability	0000	9780	1,944,088.00					
OPEB Liability	0000	9780		1,944,088.00				
OPEB Liability	0000	9780				1,944,088.00		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

125

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	50,000.00	50,000.00	4,419.00	50,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			50,000.00	50,000.00	4,419.00	50,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			50,000.00	50,000.00	4,419.00	50,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			0.00	0.00	0.00	0.00		

126

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	1,008,000.00	1,008,000.00	68,422.96	998,000.00	(10,000.00)	-1.0%
5) TOTAL, REVENUES			1,008,000.00	1,008,000.00	68,422.96	998,000.00		
<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	1,004,515.00	1,004,515.00	326,753.31	878,088.00	126,427.00	12.6%
3) Employee Benefits		3000-3999	344,214.00	344,214.00	91,736.62	286,472.00	57,742.00	16.8%
4) Books and Supplies		4000-4999	1,331,000.00	1,331,000.00	25,965.63	189,028.00	1,141,972.00	85.8%
5) Services and Other Operating Expenditures		5000-5999	2,710,000.00	2,710,000.00	487,080.97	2,892,600.00	(182,600.00)	-6.7%
6) Capital Outlay		6000-6999	13,581,000.00	13,581,000.00	10,460,711.80	17,641,879.00	(4,060,879.00)	-29.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,440,475.00	7,440,475.00	543,013.95	7,440,475.00	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			26,411,204.00	26,411,204.00	11,935,262.08	29,328,542.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,403,204.00)	(25,403,204.00)	(11,866,839.12)	(28,330,542.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	422,572.05	4,322,572.00	4,022,572.00	1340.9%
b) Transfers Out		7600-7629	0.00	0.00	422,572.05	422,572.00	(422,572.00)	New
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			300,000.00	300,000.00	0.00	3,900,000.00		

127

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>			(25,103,204.00)	(25,103,204.00)	(11,866,839.12)	(24,430,542.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,826,634.42	56,826,634.42		56,826,634.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,826,634.42	56,826,634.42		56,826,634.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,826,634.42	56,826,634.42		56,826,634.42		
2) Ending Balance, June 30 (E + F1e)			31,723,430.42	31,723,430.42		32,396,092.42		
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			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			31,723,430.42	31,723,430.42		32,396,092.42		
Future Projects	0000	9780	3,541,950.23					
State School Facilities Project	7710	9780	206,449.68					
Debt Repayment	9010	9780	27,975,030.51					
Future Projects	0000	9780		3,541,950.23				
State School Facilities Project	7710	9780		206,449.68				
Debt Repayment	9010	9780		27,975,030.51				
Future Projects	0000	9780				3,315,633.23		
Debt Repayment	9010	9780				29,080,459.19		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

128

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>			<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>								
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>			<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 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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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	228,000.00	228,000.00	75,654.70	228,000.00	0.00	0.0%
Interest		8660	780,000.00	780,000.00	(11,149.49)	770,000.00	(10,000.00)	-1.3%
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	3,917.75	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,008,000.00</b>	<b>1,008,000.00</b>	<b>68,422.96</b>	<b>998,000.00</b>	<b>(10,000.00)</b>	<b>-1.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,008,000.00</b>	<b>1,008,000.00</b>	<b>68,422.96</b>	<b>998,000.00</b>	<b>(10,000.00)</b>	<b>-1.0%</b>

129

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	115,282.00	115,282.00	22,154.57	123,286.00	(8,004.00)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	805,532.00	805,532.00	249,382.35	666,208.00	139,324.00	17.3%
Clerical, Technical and Office Salaries		2400	83,701.00	83,701.00	26,750.28	88,594.00	(4,893.00)	-5.8%
Other Classified Salaries		2900	0.00	0.00	28,466.11	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,004,515.00</b>	<b>1,004,515.00</b>	<b>326,753.31</b>	<b>878,088.00</b>	<b>126,427.00</b>	<b>12.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	7,077.30	15,446.00	(15,446.00)	New
PERS		3201-3202	93,936.00	93,936.00	22,009.28	62,708.00	31,228.00	33.2%
OASDI/Medicare/Alternative		3301-3302	72,542.00	72,542.00	19,763.25	52,313.00	20,229.00	27.9%
Health and Welfare Benefits		3401-3402	124,803.00	124,803.00	22,826.25	117,261.00	7,542.00	6.0%
Unemployment Insurance		3501-3502	2,903.00	2,903.00	997.19	2,523.00	380.00	13.1%
Workers' Compensation		3601-3602	17,996.00	17,996.00	5,911.60	14,836.00	3,160.00	17.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	32,034.00	32,034.00	7,505.75	21,385.00	10,649.00	33.2%
Other Employee Benefits		3901-3902	0.00	0.00	5,646.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>344,214.00</b>	<b>344,214.00</b>	<b>91,736.62</b>	<b>286,472.00</b>	<b>57,742.00</b>	<b>16.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,331,000.00	1,331,000.00	10,602.93	167,728.00	1,163,272.00	87.4%
Noncapitalized Equipment		4400	0.00	0.00	15,362.70	21,300.00	(21,300.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,331,000.00</b>	<b>1,331,000.00</b>	<b>25,965.63</b>	<b>189,028.00</b>	<b>1,141,972.00</b>	<b>85.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,000.00	55,000.00	(991.63)	106,500.00	(51,500.00)	-93.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,000.00	20,000.00	0.00	22,000.00	(2,000.00)	-10.0%
Professional/Consulting Services and Operating Expenditures		5800	2,635,000.00	2,635,000.00	488,072.60	2,764,100.00	(129,100.00)	-4.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,710,000.00</b>	<b>2,710,000.00</b>	<b>487,080.97</b>	<b>2,892,600.00</b>	<b>(182,600.00)</b>	<b>-6.7%</b>

130

2009-10 First Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	5,749,487.21	6,104,236.00	(6,104,236.00)	New
Land Improvements		6170	60,000.00	60,000.00	17,144.75	290,000.00	(230,000.00)	-383.3%
Buildings and Improvements of Buildings		6200	11,900,000.00	11,900,000.00	3,625,317.76	9,595,143.00	2,304,857.00	19.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	551,000.00	551,000.00	0.00	0.00	551,000.00	100.0%
Equipment		6400	1,070,000.00	1,070,000.00	1,068,761.88	1,652,500.00	(582,500.00)	-54.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,581,000.00</b>	<b>13,581,000.00</b>	<b>10,460,711.60</b>	<b>17,641,879.00</b>	<b>(4,060,879.00)</b>	<b>-29.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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	7,440,475.00	7,440,475.00	543,013.95	7,440,475.00	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>7,440,475.00</b>	<b>7,440,475.00</b>	<b>543,013.95</b>	<b>7,440,475.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,411,204.00</b>	<b>26,411,204.00</b>	<b>11,935,262.08</b>	<b>29,328,542.00</b>		

131

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	300,000.00	300,000.00	422,572.05	4,322,572.00	4,022,572.00	1340.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>422,572.05</b>	<b>4,322,572.00</b>	<b>4,022,572.00</b>	<b>1340.9%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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	422,572.05	422,572.00	(422,572.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>422,572.05</b>	<b>422,572.00</b>	<b>(422,572.00)</b>	<b>New</b>
<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>			<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>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>			<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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>300,000.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>3,900,000.00</b>		

132



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	1,859,470.00	1,859,470.00	366,948.45	504,470.00	(1,355,000.00)	-72.9%
5) TOTAL REVENUES			1,859,470.00	1,859,470.00	366,948.45	504,470.00		
<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	13,059.00	13,059.00	5,727.46	13,059.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,722.00	5,722.00	2,135.28	5,709.00	13.00	0.2%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	15,553.86	23,000.00	(13,000.00)	-130.0%
5) Services and Other Operating Expenditures		5000-5999	490,200.00	490,200.00	114,135.73	390,200.00	100,000.00	20.4%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	499,058.18	1,965,193.00	(1,765,193.00)	-882.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	88,400.00	88,400.00	39,099.93	88,377.00	23.00	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			807,381.00	807,381.00	675,710.44	2,485,538.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,052,089.00	1,052,089.00	(308,761.99)	(1,981,068.00)		
<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	129,948.87	129,949.00	(129,949.00)	New
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	(129,948.87)	(129,949.00)		

133

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>			1,052,089.00	1,052,089.00	(438,710.86)	(2,111,017.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,111,016.45	2,111,016.45		2,111,016.45	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)			2,111,016.45	2,111,016.45		2,111,016.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,111,016.45	2,111,016.45		2,111,016.45		
2) Ending Balance, June 30 (E + F1e)			3,163,105.45	3,163,105.45		(0.55)		
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	3,163,105.45	3,163,105.45		0.00		
Future Projects	0000	9780	3,163,105.45					
Future Projects	0000	9780		3,163,105.45				
c) Undesignated Amount						(0.55)		
d) Unappropriated Amount			0.00	0.00				

134

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER 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>			<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 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	484,470.00	484,470.00	454,763.31	484,470.00	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	35,000.00	35,000.00	(96,644.00)	0.00	(35,000.00)	-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								
Mitigation/Developer Fees		8681	1,340,000.00	1,340,000.00	8,290.14	20,000.00	(1,320,000.00)	-98.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	539.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,859,470.00</b>	<b>1,859,470.00</b>	<b>366,948.45</b>	<b>504,470.00</b>	<b>(1,355,000.00)</b>	<b>-72.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,859,470.00</b>	<b>1,859,470.00</b>	<b>366,948.45</b>	<b>504,470.00</b>		

135

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>			<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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	694.46	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	680.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,059.00	13,059.00	4,353.00	13,059.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,059.00</b>	<b>13,059.00</b>	<b>5,727.46</b>	<b>13,059.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,268.00	1,268.00	510.86	1,268.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	999.00	999.00	417.42	999.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,741.00	2,741.00	912.82	2,741.00	0.00	0.0%
Unemployment Insurance		3501-3502	39.00	39.00	17.16	39.00	0.00	0.0%
Workers' Compensation		3601-3602	243.00	243.00	103.09	230.00	13.00	5.3%
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	432.00	432.00	174.13	432.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,722.00</b>	<b>5,722.00</b>	<b>2,135.28</b>	<b>5,709.00</b>	<b>13.00</b>	<b>0.2%</b>
<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	10,000.00	10,000.00	13,052.60	20,000.00	(10,000.00)	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	2,501.26	3,000.00	(3,000.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>15,553.86</b>	<b>23,000.00</b>	<b>(13,000.00)</b>	<b>-130.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	67,702.41	100,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,200.00	40,200.00	97.04	40,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	350,000.00	350,000.00	46,336.28	250,000.00	100,000.00	28.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>490,200.00</b>	<b>490,200.00</b>	<b>114,135.73</b>	<b>390,200.00</b>	<b>100,000.00</b>	<b>20.4%</b>

126

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	10,000.00	(10,000.00)	New
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	499,058.18	1,955,193.00	(1,755,193.00)	-877.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>499,058.18</b>	<b>1,965,193.00</b>	<b>(1,765,193.00)</b>	<b>-882.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	15,800.00	15,800.00	6,367.38	4,745.00	11,055.00	70.0%
Other Debt Service - Principal		7439	72,600.00	72,600.00	32,732.55	83,632.00	(11,032.00)	-15.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>88,400.00</b>	<b>88,400.00</b>	<b>39,099.93</b>	<b>88,377.00</b>	<b>23.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>807,381.00</b>	<b>807,381.00</b>	<b>675,710.44</b>	<b>2,485,538.00</b>		

137

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	129,948.87	129,949.00	(129,949.00)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	129,948.87	129,949.00	(129,949.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(129,948.87)	(129,949.00)		

138

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	70.00	70.00	2.00	70.00	0.00	0.0%
5) TOTAL REVENUES			70.00	70.00	2.00	70.00		
<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>			70.00	70.00	2.00	70.00		
<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		

129

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>			70.00	70.00	2.00	70.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,844.72	1,844.72		1,844.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,844.72	1,844.72		1,844.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,844.72	1,844.72		1,844.72		
2) Ending Balance, June 30 (E + F1e)			1,914.72	1,914.72		1,914.72		
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	1,914.72	1,914.72		1,914.72		
Future Projects	7710	9780	1,914.72					
Future Projects	7710	9780		1,914.72				
Future Projects	7710	9780				1,914.72		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

140



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	70.00	70.00	2.00	70.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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>			70.00	70.00	2.00	70.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			70.00	70.00	2.00	70.00		

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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	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>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

142

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>			<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>								
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>			<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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

143

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

144

2009-10 First Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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	1,033,673.00	1,033,673.00	1,033,673.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	(3.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,033,670.00	1,033,673.00		
<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	1,033,673.00	(1,033,673.00)	New
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	1,033,673.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	1,033,670.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

145

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1,033,670.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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			

146

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projecte'd 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>			<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>								
School Facilities Apportionments		8545	0.00	0.00	1,033,673.00	1,033,673.00	1,033,673.00	New
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>			<b>0.00</b>	<b>0.00</b>	<b>1,033,673.00</b>	<b>1,033,673.00</b>	<b>1,033,673.00</b>	<b>New</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	0.00	(3.00)	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>			<b>0.00</b>	<b>0.00</b>	<b>(3.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>1,033,670.00</b>	<b>1,033,673.00</b>		

147

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%

148



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	1,033,673.00	(1,033,673.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,033,673.00</b>	<b>(1,033,673.00)</b>	<b>New</b>
<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>			<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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,033,673.00</b>		

149

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00		

150

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	17,306.00	17,306.00	17,306.00	New
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	84.00	15,000.00	(5,000.00)	-25.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	17,390.00	32,306.00		
<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	147,421.50	147,422.00	(147,422.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	2,250.00	2,750.00	(2,750.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	154,118.78	1,631,745.00	(1,631,745.00)	New
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	303,790.28	1,781,917.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	(286,400.28)	(1,749,611.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	750.00	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	750.00	0.00		

151

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>			20,000.00	20,000.00	(285,650.28)	(1,749,611.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,773,144.34	2,773,144.34		2,773,144.34	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)			2,773,144.34	2,773,144.34		2,773,144.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,773,144.34	2,773,144.34		2,773,144.34		
2) Ending Balance, June 30 (E + F1e)			2,793,144.34	2,793,144.34		1,023,533.34		
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	2,793,144.34	2,793,144.34		1,023,533.34		
Future Projects	0000	9780	40,286.87					
QZAB Repayment and Future Projects	9010	9780	2,752,857.47					
Future Projects	0000	9780		40,286.87				
QZAB Repayment/Future Projects	9010	9780		2,752,857.47				
Future Projects	0000	9780				20,286.87		
QZAB Repayment	9010	9780				1,003,246.47		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

152

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>			<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>								
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	17,306.00	17,306.00	17,306.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>17,306.00</b>	<b>17,306.00</b>	<b>17,306.00</b>	<b>New</b>
<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	20,000.00	20,000.00	84.00	15,000.00	(5,000.00)	-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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>84.00</b>	<b>15,000.00</b>	<b>(5,000.00)</b>	<b>-25.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>17,390.00</b>	<b>32,306.00</b>		

153

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	147,421.50	147,422.00	(147,422.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>147,421.50</b>	<b>147,422.00</b>	<b>(147,422.00)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	2,250.00	2,750.00	(2,750.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>2,250.00</b>	<b>2,750.00</b>	<b>(2,750.00)</b>	<b>New</b>

154

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	507,306.00	(507,306.00)	New
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	11,227.80	981,548.00	(981,548.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	142,890.98	142,891.00	(142,891.00)	New
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>154,118.78</b>	<b>1,631,745.00</b>	<b>(1,631,745.00)</b>	<b>New</b>
<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>			<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>0.00</b>	<b>0.00</b>	<b>303,790.28</b>	<b>1,781,917.00</b>		

155

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	750.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<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 SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, 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>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>			<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>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%
<b>(e) TOTAL, CONTRIBUTIONS</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, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>0.00</b>		

156



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	127,000.00	127,000.00	10,849.56	127,000.00	0.00	0.0%
5) TOTAL REVENUES			127,000.00	127,000.00	10,849.56	127,000.00		
<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	120,000.00	120,000.00	14,653.74	120,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,520.00	5,520.00	8,252.61	5,520.00	0.00	0.0%
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			125,520.00	125,520.00	22,906.35	125,520.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,480.00	1,480.00	(12,056.79)	1,480.00		
<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		

157

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>			1,480.00	1,480.00	(12,056.79)	1,480.00		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	154,903.94	154,903.94		154,903.94	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)			154,903.94	154,903.94		154,903.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			154,903.94	154,903.94		154,903.94		
2) Ending Net Assets, June 30 (E + F1e)			156,383.94	156,383.94		156,383.94		
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	156,383.94	156,383.94		156,383.94		
Equipment Repair and Maintenance	0000	9780	156,383.94					
Equipment Repair and Maintenance	0000	9780		156,383.94				
Equipment Repair and Maintenance	0000	9780				156,383.94		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

158

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	65,000.00	65,000.00	10,761.56	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	88.00	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>127,000.00</b>	<b>127,000.00</b>	<b>10,849.56</b>	<b>127,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>127,000.00</b>	<b>127,000.00</b>	<b>10,849.56</b>	<b>127,000.00</b>		

159

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>			<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>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>			<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>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	120,000.00	120,000.00	14,653.74	120,000.00	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>			<b>120,000.00</b>	<b>120,000.00</b>	<b>14,653.74</b>	<b>120,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	520.00	520.00	0.00	520.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	4,805.31	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,000.00	90,000.00	22,553.66	90,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(110,000.00)	(110,000.00)	(20,546.36)	(110,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	1,440.00	10,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>5,520.00</b>	<b>5,520.00</b>	<b>8,252.61</b>	<b>5,520.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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>								
Other Transfers Out								
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>			125,520.00	125,520.00	22,906.35	125,520.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

161

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	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

162

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	0.00	0.00		
<b>F. NET ASSETS</b>								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	250,208.60	250,208.60		250,208.60	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)			250,208.60	250,208.60		250,208.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			250,208.60	250,208.60		250,208.60		
2) Ending Net Assets, June 30 (E + F1e)			250,208.60	250,208.60		250,208.60		
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	250,208.60	250,208.60		250,208.60		
OPEB Liability	9010	9780	250,208.60					
OPEB Liability	9010	9780		250,208.60				
OPEB Liability	9010	9780				250,208.60		
c) Undesignated Amount						0.00		
d) Unappropriated Amount			0.00	0.00				

163

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
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%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	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 EXPENSES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>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>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d)</b>			0.00	0.00	0.00	0.00		

164



First Interim  
2009-10 INTERIM REPORT  
Cashflow Worksheet

Object	July	August	September	October	November	December
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):						
<b>A. BEGINNING CASH</b>	11,477,699.00	34,562,278.00	19,427,889.00	17,181,487.00	27,002,090.00	19,316,399.00
<b>B. RECEIPTS</b>						
Revenue Limit Sources						
Property Taxes	258,868.00	7,462.00	145,905.00	7,699.00	3,031.00	3,026,558.00
Principal Apportionment	23,185,308.00	0.00	10,059,483.00	(7,747,802.00)	5,043,179.00	14,703,549.00
Miscellaneous Funds	69,313.00	(28,631.00)	59,557.00	(1,348,885.00)	43,666.00	(700,514.00)
Federal Revenue	5,031,704.00	5,399,065.00	2,570,147.00	(5,008,739.00)	5,412,741.00	8,253,473.00
Other State Revenue	6,793,322.00	440,988.00	1,105,621.00	4,129,903.00	(584,732.00)	4,355,628.00
Other Local Revenue	2,223,016.00	226,725.00	1,067,049.00	(999,968.00)	601,161.00	242,906.00
Interfund Transfers In			427,043.00	2,129,949.00		
All Other Financing Sources						
Other Receipts/Non-Revenue	180,874.00	203,703.00	1,885,417.00	(341,875.00)	207,919.00	
<b>TOTAL RECEIPTS</b>	37,742,405.00	6,249,312.00	17,320,222.00	(9,179,718.00)	10,726,965.00	29,881,600.00
<b>C. DISBURSEMENTS</b>						
Certificated Salaries	1,132,826.00	10,140,386.00	9,570,294.00	9,805,273.00	9,978,773.00	4,793,285.00
Classified Salaries	2,308,483.00	4,057,991.00	3,739,397.00	3,857,765.00	3,892,625.00	2,343,250.00
Employee Benefits	1,114,947.00	2,901,617.00	3,882,932.00	3,923,392.00	3,846,170.00	2,097,547.00
Books, Supplies and Services	2,081,394.00	2,227,187.00	1,976,187.00	2,944,445.00	1,460,455.00	3,535,530.00
Capital Outlay	12,446.00	0.00	11,421.00	4,103.00	2,055.00	3,758.00
Other Outgo	10,171.00	0.00	(7,257.00)	83,248.00	(139,278.00)	(2,566.00)
Interfund Transfers Out			0.00	538,243.00	0.00	(140,344.00)
All Other Financing Uses						
Other Disbursements/						
Non Expenditures	5,219,350.00	2,268,946.00	1,293,910.00	2,637,917.00	2,133,309.00	
<b>TOTAL DISBURSEMENTS</b>	11,879,617.00	21,596,127.00	20,466,884.00	23,794,386.00	21,174,109.00	12,630,460.00
<b>D. PRIOR YEAR TRANSACTIONS</b>						
Accounts Receivable	48,320.00	773,670.00	929,801.00	43,109,264.00	2,764,956.00	222,296.00
Accounts Payable	2,826,529.00	561,244.00	29,541.00	314,557.00	3,503.00	60,932.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	(2,778,209.00)	212,426.00	900,260.00	42,794,707.00	2,761,453.00	161,364.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	23,084,579.00	(15,134,389.00)	(2,246,402.00)	9,820,603.00	(7,685,691.00)	17,412,504.00
<b>F. ENDING CASH (A + E)</b>	34,562,278.00	19,427,889.00	17,181,487.00	27,002,090.00	19,316,399.00	36,728,903.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>						

165

First Interim  
2009-10 INTERIM REPORT  
Cashflow Worksheet

Twin Rivers Unified  
Sacramento County

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January	February	March	April	May	June	Accruals	TOTAL
<b>A. BEGINNING CASH</b>	36,728,903.00	38,114,154.00	27,939,353.00	21,055,720.00	17,767,846.00	16,693,906.00		
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Property Taxes	18,481,228.00	97,521.00	333,028.00	220,497.00	12,116,738.00	593,418.00	424,037.00	35,715,990.00
Principal Apportionment	15,269,070.00	565,521.00	10,179,380.00	6,786,254.00	5,089,690.00	0.00	29,970,593.00	113,104,225.00
Miscellaneous Funds	(362,332.00)	(362,332.00)	(362,332.00)	(362,332.00)	(362,332.00)	(362,331.00)	(128,651.00)	(4,208,136.00)
Federal Revenue	(2,267,446.00)	2,565,203.00	1,920,006.00	5,879,163.00	307,716.00	8,644,005.00	0.00	38,707,038.00
Other State Revenue	4,355,628.00	4,355,628.00	4,355,628.00	4,355,628.00	4,355,628.00	6,893,737.00	3,483,258.00	48,395,965.00
Other Local Revenue	(982,643.00)	4,324,250.00	423,394.00	648,624.00	419,033.00	5,491,019.00	1,557,529.00	15,242,095.00
Interfund Transfers In								2,556,992.00
All Other Financing Sources								0.00
Other Receipts/Non-Revenue								2,136,038.00
<b>TOTAL RECEIPTS</b>	34,493,505.00	11,545,791.00	16,849,104.00	17,527,834.00	21,926,473.00	21,259,848.00	35,306,766.00	251,650,107.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	15,996,676.00	9,955,052.00	10,237,791.00	10,301,187.00	10,388,672.00	10,632,825.00	665,807.00	113,598,847.00
Classified Salaries	5,633,814.00	3,848,714.00	3,969,880.00	3,882,486.00	3,993,456.00	4,124,673.00	84,348.00	45,736,882.00
Employee Benefits	6,377,605.00	4,109,348.00	4,241,097.00	4,173,400.00	4,210,343.00	3,355,465.00	2,063,262.00	46,297,125.00
Books, Supplies and Services	5,423,153.00	3,914,156.00	4,857,331.00	2,541,054.00	3,658,627.00	7,017,117.00	18,245,042.00	59,881,678.00
Capital Outlay	(111,514.00)	4,646.00	6,626.00	5,978.00	0.00	62,576.00	157,033.00	159,128.00
Other Outgo	(900.00)	898.00	10,437.00	1,310.00	13,452.00	80,750.00	53,066.00	103,331.00
Interfund Transfers Out	(49,216.00)	49,142.00	570,939.00	71,656.00	735,863.00	3,876,254.00	0.00	5,652,537.00
All Other Financing Uses								0.00
Other Disbursements/								
Non Expenditures								
<b>TOTAL DISBURSEMENTS</b>	33,269,618.00	21,881,956.00	23,894,101.00	20,977,071.00	23,000,413.00	29,149,660.00	21,268,558.00	284,982,960.00
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Accounts Receivable	222,296.00	222,296.00	222,296.00	222,297.00				48,737,492.00
Accounts Payable	60,932.00	60,932.00	60,932.00	60,934.00				4,040,036.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	161,364.00	161,364.00	161,364.00	161,363.00	0.00	0.00	0.00	44,697,456.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	1,385,251.00	(10,174,801.00)	(6,883,633.00)	(3,287,874.00)	(1,073,940.00)	(7,889,812.00)	14,038,208.00	11,364,603.00
<b>F. ENDING CASH (A + E)</b>	38,114,154.00	27,939,353.00	21,055,720.00	17,767,846.00	16,693,906.00	8,804,094.00		22,842,302.00
<b>G. ENDING CASH, PLUS ACCRUALS</b>								

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	16,482.10	16,482.10	16,544.18	16,565.96	83.86	1%
2. Special Education	635.25	635.25	635.25	635.25	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	6,371.56	6,371.56	6,232.56	6,371.56	0.00	0%
4. Special Education	382.44	382.44	382.44	382.44	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	94.11	94.11	94.11	94.11	0.00	0%
7. TOTAL, K-12 ADA	23,965.46	23,965.46	23,888.54	24,049.32	83.86	0%
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	9.90	9.90	9.90	9.90	0.00	0%
11. Adults Enrolled, State Apportioned	2,253.93	2,253.93	2,277.43	2,277.43	23.50	1%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	76.07	76.07	76.07	76.07	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	2,339.90	2,339.90	2,363.40	2,363.40	23.50	1%
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)	26,305.36	26,305.36	26,251.94	26,412.72	107.36	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary	154,640.00	154,640.00	154,640.00	154,640.00	0.00	0%
17. High School	382,282.00	382,282.00	382,282.00	382,282.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	536,922.00	536,922.00	536,922.00	536,922.00	0.00	0%

167

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	103.72	103.72	103.72	103.70	(0.02)	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	18.30	18.30	18.30	18.30	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 RL1)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	1,639.00	1,639.00	1,727.04	1,727.04	88.04	5%
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)	1,639.00	1,639.00	1,727.04	1,727.04	88.04	5%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	10,434.00	10,434.00	10,434.00	10,434.00	0.00	0%

168

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	6,949.69	6,949.69	6,949.69
2. Inflation Increase	0041	261.00	261.00	261.00
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	7,210.69	7,210.69	7,210.69
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,210.69	7,210.69	7,210.69
b. Revenue Limit ADA	0033	23,965.46	23,965.46	24,049.32
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	172,807,502.77	172,807,502.77	173,412,191.23
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, 0659	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	0552	678,764.00	678,764.00	678,880.00
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	173,486,266.77	173,486,266.77	174,091,071.23
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.82033	0.81645	0.81645
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	142,315,989.22	141,642,862.50	142,136,655.11
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	530,260.00	530,260.00	530,260.00
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	1,100,456.00	1,100,456.00	1,089,602.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	311,790.00	311,790.00	311,790.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(258,406.00)	(258,406.00)	(247,552.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	142,057,583.22	141,384,456.50	141,889,103.11

169

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	36,821,748.00	36,821,748.00	35,570,694.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	145,300.00	145,300.00	145,296.00
28. Less: Charter Schools In-lieu Taxes	0595	6,652,436.00	6,652,436.00	7,035,150.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	30,314,612.00	30,314,612.00	28,680,840.00
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	111,742,971.22	111,069,844.50	113,208,263.11
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	531,568.00	531,568.00	529,053.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
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	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	(6,059,187.25)	(6,197,298.17)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(531,568.00)	(6,590,755.25)	(6,726,351.17)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	111,211,403.22	104,479,089.25	106,481,911.94

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	469,801.00	444,344.00	296,451.00
44. California High School Exit Exam	9002	746,334.00	644,440.00	430,831.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	321,775.00	148,959.00	99,663.00
46. Apprenticeship Funding	0570	204,500.00	204,500.00	202,805.00
47. Community Day School Additional Funding	9007	249,295.00	249,295.00	242,561.00

**TWIN RIVERS UNIFIED SCHOOL DISTRICT  
BUDGET SERVICES**

**2009/2010  
FIRST INTERIM  
MULTIYEAR PROJECTION ASSUMPTIONS  
FOR 2010/2011 AND 2011/2012**

---

**GENERAL FUND – UNRESTRICTED**

**REVENUE ASSUMPTIONS**

Our District Revenue Limit includes a .50% COLA (decrease of .40% from Adopted), a continued 18.355% deficit factor and a loss of 480.99 ADA for the 2010/2011 projection year. The projection for 2011/2012 includes a 2.30% COLA (decrease of .10% from Adopted) with the same 18.355% deficit factor and a loss of 353.52 ADA.

No unrestricted Federal Revenues are projected.

Within Other State Revenues, lottery revenue remains at the 2009/2010 rates as does class size reduction, hourly programs and all other State programs in both projection years.

Other Local Revenue reflects a reduction of \$100,000 for one-time income in 2009/2010 from the surplus of vehicles and equipment.

Other Financing Sources reflects an increase in 2010/2011 which is due to the elimination of one-time items (\$2 million flexibility of Tier III deferred maintenance funds and 50% (\$2.8 million) of ARRA Special Education funds used in 2009/2010 to support unrestricted and encroaching program salaries, and the repayment of a loan to the Cafeteria Fund).

**EXPENDITURE ASSUMPTIONS**

Certificated salaries increase by 1.5% for Step/Column in both projection years. There is no salary schedule increase for either projection year. Other adjustments for 2010/2011 includes the reduction of 10 teaching positions due to declining enrollment, elimination of Y-rated salaries for management, reduction of \$800 thousand of administrative positions, an additional \$300 thousand savings from the closure of two schools, increase of \$3.8 million of unrestricted salaries which were covered by the ARRA Fiscal Stabilization funds in 2009/2010 and an increase of \$427,822 for one-time Tier III programs flexed in 2009/2010. Other adjustments for 2011/12 reflect 10 teaching positions due to declining enrollment.

Classified salaries increase by 1.5% for step increase in both projection years. There is no salary schedule increase for either projection year. Staff reductions of five administrative positions are reflected in 2010/2011 along with \$2.8 million in classified positions and an additional \$300,000 from the closure of two schools.

All statutory benefit rates are unchanged in both projection years. Health and Welfare caps remain at the same level. Benefit amounts are adjusted for the changes in salaries as indicated above.

Books and supplies net decrease in 2010/2011 is made up of a \$1.4 million increase for the IMF Tier III funds previously used for unrestricted salaries which will now be used for a book adoption and a \$2.6 million decrease for 2008/2009 Tier III program carryover balances that are reflected in

2009/2010 expenditures. In 2011/2012 an increase is reflected to account for SLIBG and CAHSEE Tier III funds previously used for unrestricted salaries.

Services and other operating expenditures decrease in 2010/2011 due to the elimination of \$2.6 million of 2008/2009 Tier III program carryover balances that are reflected in 2009/2010 expenditures, \$400,000 savings from two school closures and a \$38,000 reduction for the elimination of an outside alarm monitoring company.

Other Outgo costs reflect a reduction in 2010/2011 due to the final payoff of a capital lease.

Direct Support/Indirect Costs decrease in 2010/2011 to reflect the elimination of indirect costs coming from the one-time ARRA funds.

Other Financing Uses increase by \$1 million in 2011/2012 for the start of several annual payments needed for the COP debt.

Other Adjustments reflects the negotiable budget reduction items. The reduction is made up of 6.5 furlough days for the Police Officers, an additional 3 furlough days (6.5 total) for management, confidential and TRUE members, and 6 furlough days for CSEA members.

### **ENDING FUND BALANCE**

The multiyear projections continue to reflect deficit spending. We have a positive ending fund balance in 2010/2011 and have met all reserves including the 3% economic uncertainties. The fund balance designation of \$1,712,512 in both projections years represents the stale dated buyout checks for \$1,208,139 and \$504,373 for 2009/2010 unrestricted CSEA salary step costs. Additionally, we have a positive ending fund balance in 2011/2012, but we do not have enough of an ending fund balance to cover our entire 3% economic uncertainties reserve.

Note: The projected ending fund balance includes negotiable reductions of \$2,623,828 as mentioned above under the other adjustments expenditures.

## **GENERAL FUND – RESTRICTED**

### **REVENUE ASSUMPTIONS**

The Revenue Limit sources which include Continuation Education, Community Day School and Special Education remain constant in the projection years.

Federal Revenues in 2010/2011 reflect the reduction of one-time ARRA Title I and Special Education funds.

Other State Revenues remain unchanged in the projection years.

Other Local Revenues which include Special Education, ROP and interest reflect a minimal decrease in 2010/2011 for the elimination of interest from the one-time ARRA funds.

Other Financing Sources reflects an increase in 2010/2011 which is due to the elimination of the one-time 50% of ARRA Special Education funds used in 2009/2010 to support encroaching program salaries.

### **EXPENDITURE ASSUMPTIONS**

Certificated salaries increase by 1.5% for Step/Column in both projection years. There is no salary schedule increase included in the projection years. Other adjustments decrease of \$3.8 million in 2010/2011 shifts one-time funding for unrestricted salaries covered by the ARRA Fiscal Stabilization back to an unrestricted funding source.

172



Classified salaries increase by 1.5% for step increases in both projection years. There is no salary schedule increase included in the projection years. Other adjustments in 2010/2011 reflect anticipated classified reductions.

The rates for all statutory benefits are unchanged in both projection years. Health and Welfare caps remain at the same level. Benefit amounts are adjusted for the changes in salaries as indicated above.

Books, supplies and contracted services are reduced in 2010/2011 to reflect the decrease in one-time ARRA funds and to reflect 2008/2009 carry over balances in the 2009/2010 expenditures. 2011/2012 expenditures reflect minimal decreases to balance the programs.

Direct Support/Indirect Costs decrease in 2010/2011 to reflect the elimination of indirect cost charges to the one-time ARRA funds.

**ENDING FUND BALANCE**

The multiyear projections reflect a balanced budget for the restricted programs.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	136,867,673.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,210.69	0.50%	7,246.74	2.30%	7,413.42
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		24,049.32	-2.00%	23,568.33	-1.50%	23,214.81
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		173,412,191.23	-1.51%	170,793,559.74	0.77%	172,101,136.75
d. Other Revenue Limit (Form RLI, lines 6 thru 14)		678,880.00	0.00%	678,880.00	0.00%	678,880.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		174,091,071.23	-1.50%	171,472,439.74	0.76%	172,780,016.75
f. Deficit Factor (Form RLI, line 16)		0.81645	0.00%	0.81645	0.00%	0.81645
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		142,136,655.11	-1.50%	139,998,673.43	0.76%	141,066,244.68
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		8,671,535.06	0.50%	8,714,892.73	2.30%	8,915,335.27
i. Revenue Limit Transfers (Objects 8091 and 8097)		(7,744,406.00)	0.00%	(7,744,406.00)	0.00%	(7,744,406.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(6,196,091.17)	-100.02%	1,207.00	0.00%	1,207.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		136,867,693.00	3.00%	140,970,367.16	0.90%	142,238,380.95
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	34,588,361.00	0.00%	34,588,361.00	0.00%	34,588,361.00
4. Other Local Revenues	8600-8799	4,530,205.00	-2.21%	4,430,205.00	0.00%	4,430,205.00
5. Other Financing Sources	8900-8999	(18,014,031.00)	29.25%	(23,283,727.00)	0.00%	(23,283,727.00)
6. Total (Sum lines A1k thru A5)		157,972,228.00	-0.80%	156,705,206.16	0.81%	157,973,219.95
<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				83,171,569.00		86,890,328.54
b. Step & Column Adjustment				1,247,573.54		1,303,354.93
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,471,186.00		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,171,569.00	4.47%	86,890,328.54	0.98%	87,743,683.47
2. Classified Salaries						
a. Base Salaries				28,940,308.00		25,911,822.62
b. Step & Column Adjustment				434,104.62		388,677.34
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,462,590.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,940,308.00	-10.46%	25,911,822.62	1.50%	26,300,499.96
3. Employee Benefits	3000-3999	31,124,470.00	-0.79%	30,878,295.00	0.31%	30,973,322.00
4. Books and Supplies	4000-4999	6,738,559.00	-18.10%	5,518,587.00	15.15%	6,354,498.00
5. Services and Other Operating Expenditures	5000-5999	18,498,378.00	-16.67%	15,414,267.00	0.00%	15,414,267.00
6. Capital Outlay	6000-6999	91,822.00	0.00%	91,822.00	0.00%	91,822.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	306,205.00	-24.43%	231,398.00	0.00%	231,398.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,772,727.00)	-15.31%	(4,042,211.00)	0.00%	(4,042,211.00)
9. Other Financing Uses	7600-7699	5,652,537.00	17.69%	6,652,537.00	0.00%	6,652,537.00
10. Other Adjustments (Explain in Section F below)				(2,623,828.00)		(2,623,828.00)
11. Total (Sum lines B1 thru B10)		169,751,121.00	-2.84%	164,923,018.16	1.32%	167,095,988.43
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(11,778,893.00)		(8,217,812.00)		(9,122,768.48)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		34,051,724.45		22,272,831.45		14,055,019.45
2. Ending Fund Balance (Sum lines C and D1)		22,272,831.45		14,055,019.45		4,932,250.97
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	715,844.00		715,844.00		715,844.00
b. Designated for Economic Uncertainties	9770	8,142,886.00		7,433,599.56		7,498,775.08
c. Fund Balance Designations	9775, 9780	1,715,170.00		1,712,512.00		1,712,512.00
d. Undesignated/Unappropriated Balance	9790	11,698,911.45		4,193,063.89		(4,994,880.11)
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		22,272,811.45		14,055,019.45		4,932,250.97

174

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Designated for Economic Uncertainties	9770	8,142,886.00		7,433,599.56		7,498,775.08
b. Undesignated/Unappropriated Amount	9790	11,698,911.45		4,193,063.89		(4,994,880.11)
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	0.00				
3. Total Available Reserves (Sum lines E1 thru E2b)		19,841,797.45		11,626,663.45		2,503,894.97

**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.

Please see assumptions attached.

175

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	7,744,406.00	0.00%	7,744,406.00	0.00%	7,744,406.00
2. Federal Revenues	8100-8299	38,707,038.00	-29.75%	27,193,487.00	0.00%	27,193,487.00
3. Other State Revenues	8300-8599	13,807,504.00	0.00%	13,807,504.00	0.00%	13,807,054.00
4. Other Local Revenues	8600-8799	10,711,890.00	-0.07%	10,704,558.00	0.00%	10,704,558.00
5. Other Financing Sources	8900-8999	20,571,023.00	13.82%	23,413,676.00	0.00%	23,413,676.00
6. Total (Sum lines A1 thru A5)		91,541,861.00	-9.48%	82,863,631.00	0.00%	82,863,181.00
<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				30,427,278.00		27,058,408.17
b. Step & Column Adjustment				456,409.17		405,876.12
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,825,279.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,427,278.00	-11.07%	27,058,408.17	1.50%	27,464,284.29
2. Classified Salaries						
a. Base Salaries				16,796,574.00		16,548,522.61
b. Step & Column Adjustment				251,948.61		248,227.84
c. Cost-of-Living Adjustment						
d. Other Adjustments				(500,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,796,574.00	-1.48%	16,548,522.61	1.50%	16,796,750.45
3. Employee Benefits	3000-3999	15,172,655.00	-6.92%	14,122,207.00	0.72%	14,224,380.00
4. Books and Supplies	4000-4999	16,108,732.00	-39.94%	9,674,261.81	-3.10%	9,374,256.19
5. Services and Other Operating Expenditures	5000-5999	18,536,010.00	-37.67%	11,553,591.22	-3.95%	11,096,867.07
6. Capital Outlay	6000-6999	67,306.00	0.00%	67,306.00	0.00%	67,306.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,046,116.00	0.00%	1,046,116.00	0.00%	1,046,116.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,523,737.00	-20.73%	2,793,221.00	0.00%	2,793,221.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		101,678,408.00	-18.50%	82,863,633.81	0.00%	82,863,181.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(10,136,547.00)		(2.81)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,136,549.81		2.81		0.00
2. Ending Fund Balance (Sum lines C and D1)		2.81		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	2.81				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		2.81		0.00		0.00

176

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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.

Please see assumptions attached.

177

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	144,612,079.00	2.84%	148,714,773.16	0.85%	149,982,786.95
2. Federal Revenues	8100-8299	38,707,038.00	-29.75%	27,193,487.00	0.00%	27,193,487.00
3. Other State Revenues	8300-8599	48,395,865.00	0.00%	48,395,865.00	0.00%	48,395,415.00
4. Other Local Revenues	8600-8799	15,242,095.00	-0.70%	15,134,763.00	0.00%	15,134,763.00
5. Other Financing Sources	8900-8999	2,556,992.00	-94.92%	129,949.00	0.00%	129,949.00
6. Total (Sum lines A1 thru A5)		249,514,089.00	-3.99%	239,568,837.16	0.53%	240,836,400.95
<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				113,598,847.00		113,948,736.71
b. Step & Column Adjustment				1,703,982.71		1,709,231.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,354,093.00)		(450,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,598,847.00	0.31%	113,948,736.71	1.11%	115,207,967.76
2. Classified Salaries						
a. Base Salaries				45,736,882.00		42,460,345.23
b. Step & Column Adjustment				686,053.23		636,905.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,962,590.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,736,882.00	-7.16%	42,460,345.23	1.50%	43,097,250.41
3. Employee Benefits	3000-3999	46,297,125.00	-2.80%	45,000,502.00	0.44%	45,197,702.00
4. Books and Supplies	4000-4999	22,847,291.00	-33.50%	15,192,848.81	3.53%	15,728,754.19
5. Services and Other Operating Expenditures	5000-5999	37,034,388.00	-27.18%	26,967,858.22	-1.69%	26,511,134.07
6. Capital Outlay	6000-6999	159,128.00	0.00%	159,128.00	0.00%	159,128.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,352,321.00	-5.53%	1,277,514.00	0.00%	1,277,514.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,248,990.00)	0.00%	(1,248,990.00)	0.00%	(1,248,990.00)
9. Other Financing Uses	7600-7699	5,652,537.00	17.69%	6,652,537.00	0.00%	6,652,537.00
10. Other Adjustments				(2,623,828.00)		(2,623,828.00)
11. Total (Sum lines B1 thru B10)		271,429,529.00	-8.71%	247,786,651.97	0.88%	249,959,169.43
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(21,915,440.00)		(8,217,814.81)		(9,122,768.48)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,188,274.26		22,272,834.26		14,055,019.45
2. Ending Fund Balance (Sum lines C and D1)		22,272,834.26		14,055,019.45		4,932,250.97
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	715,846.81		715,844.00		715,844.00
b. Designated for Economic Uncertainties	9770	8,142,886.00		7,433,599.56		7,498,775.08
c. Fund Balance Designations	9775, 9780	1,715,170.00		1,712,512.00		1,712,512.00
d. Undesignated/Unappropriated Balance	9790	11,698,911.45		4,193,063.89		(4,994,880.11)
e. Total Components of Ending Fund Balance		22,272,834.26		14,055,019.45		4,932,250.97
(Line D3e must agree with line D2)						

178

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Designated for Economic Uncertainties (Line D3b)	9770	8,142,886.00		7,433,599.56		7,498,775.08
b. Undesignated/Unappropriated Amount (Line D3d)	9790	11,698,911.45		4,193,063.89		(4,994,880.11)
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.13)				
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>19,841,796.32</b>		<b>11,626,663.45</b>		<b>2,503,894.97</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>7.31%</b>		<b>4.69%</b>		<b>1.00%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		23,794.43		23,318.54		22,968.76
<b>3. Calculating the Reserves</b>						
a. Total Expenditures and Other Financing Uses (Line B11)		271,429,529.00		247,786,651.97		249,959,169.43
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)		271,429,529.00		247,786,651.97		249,959,169.43
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)		8,142,885.87		7,433,599.56		7,498,775.08
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)		8,142,885.87		7,433,599.56		7,498,775.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

179

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	
2. Federal Revenues	8100-8299	1,267,058.00	0.00%	1,267,058.00	0.00%	1,267,058.00
3. Other State Revenues	8300-8599	202,805.00	0.00%	202,805.00	0.00%	202,805.00
4. Other Local Revenues	8600-8799	683,040.00	0.00%	683,040.00	0.00%	683,040.00
5. Other Financing Sources	8900-8999	4,877,537.00	4.10%	5,077,537.00	0.00%	5,077,537.00
6. Total (Sum lines A1 thru A5)		7,030,440.00	2.84%	7,230,440.00	0.00%	7,230,440.00
<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	1000-1999	2,674,865.00	1.50%	2,714,988.00	1.50%	2,755,713.00
2. Classified Salaries	2000-2999	1,145,395.00	1.50%	1,162,576.00	1.50%	1,180,015.00
3. Employee Benefits	3000-3999	1,114,422.00	1.50%	1,131,138.00	1.50%	1,148,105.00
4. Books and Supplies	4000-4999	396,504.00	0.00%	396,504.00	0.00%	396,504.00
5. Services and Other Operating Expenditures	5000-5999	1,425,143.00	0.00%	1,425,143.00	0.00%	1,425,143.00
6. Capital Outlay	6000-6999	10,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	277,498.00	1.50%	281,660.00	1.50%	285,885.00
9. Other Financing Uses	7600-7699	300,000.00	0.00%	300,000.00	0.00%	300,000.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		7,343,827.00	0.93%	7,412,009.00	1.07%	7,491,365.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(313,387.00)		(181,569.00)		(260,925.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,242,035.34		928,648.34		747,079.34
2. Ending Fund Balance (Sum lines C and D1)		928,648.34		747,079.34		486,154.34
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	907,581.34		727,012.34		466,087.34
c. Fund Balance Designations	9775, 9780	21,067.00		20,067.00		20,067.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		928,648.34		747,079.34		486,154.34
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
<p>2010/11 - \$200,000 increase to transfers in for deferred State Adult Ed revenue. A 1.5% step and column increase is budgeted for both certificated and classified salaries. No COLA is budgeted for. No other changes in revenue or expenditures are projected. 2011/12 - A 1.5% step and column increase is budgeted for both certificated and classified salaries. No COLA is budgeted for. No other changes in revenue or expenditures are projected.</p>						

180



Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	1,532,195.00	2.00%	1,562,839.00	2.00%	1,594,096.00
3. Other State Revenues	8300-8599	3,349,543.00	3.50%	3,466,777.00	3.50%	3,588,114.00
4. Other Local Revenues	8600-8799	1,365,761.00	0.00%	1,365,761.00	0.00%	1,365,761.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		6,247,499.00	2.37%	6,395,377.00	2.39%	6,547,971.00
<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	1000-1999	2,020,658.00	1.50%	2,050,968.00	1.50%	2,081,733.00
2. Classified Salaries	2000-2999	1,299,265.00	1.00%	1,312,258.00	1.00%	1,325,381.00
3. Employee Benefits	3000-3999	1,260,227.00	1.50%	1,279,130.00	1.50%	1,298,317.00
4. Books and Supplies	4000-4999	481,163.00	0.00%	481,163.00	0.00%	481,163.00
5. Services and Other Operating Expenditures	5000-5999	695,087.00	0.00%	695,087.00	0.00%	695,087.00
6. Capital Outlay	6000-6999	17,000.00	0.00%	17,000.00	0.00%	17,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	474,099.00	0.00%	474,099.00	0.00%	474,099.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		6,247,499.00	1.00%	6,309,705.00	1.00%	6,372,780.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		0.00		85,672.00		175,191.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,323,302.64		1,323,302.64		1,408,974.64
2. Ending Fund Balance (Sum lines C and D1)		1,323,302.64		1,408,974.64		1,584,165.64
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	1,300,683.83		1,388,911.64		1,564,102.64
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	20,063.00		20,063.00		20,063.00
d. Undesignated/Unappropriated Balance	9790	2,555.81		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		1,323,302.64		1,408,974.64		1,584,165.64

**E. ASSUMPTIONS**

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2010/11 - Federal revenue is increased 2%. Other State revenue is decreased 3.5% per SSC's dart board. A 1.5% step and column increase is budgeted for certificated and 1% for classified. Benefits increased accordingly with the salary increases. Did not budget for a COLA. No other revenue or expenditure changes are projected. 2011/12 - Federal revenue is increased 2%. Other State revenue is decreased 3.5% per SSC's dart board. A 1.5% step and column increase is budgeted for certificated and 1% for classified. Benefits increased accordingly with the salary increases. Did not budget for a COLA. No other revenue or expenditure changes are projected.

181

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	10,294,840.00	1.00%	10,397,788.00	1.00%	10,501,765.00
3. Other State Revenues	8300-8599	990,000.00	1.01%	1,000,000.00	1.00%	1,010,000.00
4. Other Local Revenues	8600-8799	1,875,315.00	1.11%	1,896,088.00	1.00%	1,915,048.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		13,160,155.00	1.02%	13,293,876.00	1.00%	13,426,813.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	4,182,877.00	2.00%	4,266,550.00	2.00%	4,351,881.00
3. Employee Benefits	3000-3999	1,626,218.00	2.00%	1,658,748.00	2.00%	1,691,923.00
4. Books and Supplies	4000-4999	5,975,208.00	3.76%	6,200,000.00	2.42%	6,350,000.00
5. Services and Other Operating Expenditures	5000-5999	183,857.00	35.98%	250,000.00	16.00%	290,000.00
6. Capital Outlay	6000-6999	79,012.00	-36.72%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	497,393.00	12.46%	559,363.00	2.49%	573,308.00
9. Other Financing Uses	7600-7699	427,043.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		12,971,608.00	0.10%	12,984,661.00	2.48%	13,307,112.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		188,547.00		309,215.00		119,701.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	34.85		188,581.85		497,796.85
2. Ending Fund Balance (Sum lines C and D1)		188,581.85		497,796.85		617,497.85
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	120,803.85		430,018.85		549,719.85
c. Fund Balance Designations	9775, 9780	67,778.00		67,778.00		67,778.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		188,581.85		497,796.85		617,497.85

**E. ASSUMPTIONS**

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2010/11 - Projected 1% increase in Federal and State reimbursable meals. Increase in projected cash sales from kiosk and cafe. 2% step increase and no COLA is budgeted. Food budget is increased to account for the projected increase in student participation, cafe sales, and consumer price index. Projected increase for additional software licensing, postage and repairs. Elimination of equipment grant along with the expenditure for equipment. Interfund transfer reduced by the 2009/10 loan repayment. Indirect is projected at 4.52%. 2011/12 - Projected 1% increase in Federal and State reimbursable meals. Increase in projected cash sales from kiosk and cafe. 2% step increase and no COLA is budgeted. Food budget is increased to account for the projected increase in student participation, cafe sales, and consumer price index. Projected increase for additional software licensing, postage and repairs. Indirect is projected at 4.52%.

182

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	20,000.00	-50.00%	10,000.00	0.00%	10,000.00
5. Other Financing Sources	8900-8999	775,000.00	0.00%	775,000.00	0.00%	775,000.00
6. Total (Sum lines A1 thru A5)		795,000.00	-1.26%	785,000.00	0.00%	785,000.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	50,000.00	-80.00%	10,000.00	0.00%	10,000.00
5. Services and Other Operating Expenditures	5000-5999	200,000.00	-50.00%	100,000.00	0.00%	100,000.00
6. Capital Outlay	6000-6999	1,038,989.00	-35.03%	675,000.00	0.00%	675,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	2,000,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		3,288,989.00	-76.13%	785,000.00	0.00%	785,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,493,989.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	2,493,989.61		0.61		0.61
2. Ending Fund Balance (Sum lines C and D1)		0.61		0.61		0.61
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.61		0.61		0.61
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		0.61		0.61		0.61

**E. ASSUMPTIONS**

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

2010/11 - Interest income is reduced. Only the State portion of the deferred maintenance is budgeted. All funds are budgeted to be spent. The one-time \$2 million transfer out to the GF is eliminated. 2011/12 - Only the State portion of the deferred maintenance is budgeted. All funds are budgeted to be spent.

183

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	300,000.00	0.00%	300,000.00	0.00%	300,000.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		300,000.00	0.00%	300,000.00	0.00%	300,000.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	3,600,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		3,600,000.00	-100.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(3,300,000.00)		300,000.00		300,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	10,526,719.86		7,226,719.86		7,526,719.86
2. Ending Fund Balance (Sum lines C and D1)		7,226,719.86		7,526,719.86		7,826,719.86
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	7,226,719.86		7,526,719.86		7,826,719.86
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		7,226,719.86		7,526,719.86		7,826,719.86
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Only interest income is budgeted in the projection years. The one-time transfer to the Building Fund for debt repayment is eliminated in the 2010/11 projection year.						

184

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	-100.00%	
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	
6. Total (Sum lines A1 thru A5)		50,000.00	0.00%	50,000.00	-100.00%	0.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		50,000.00		50,000.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,894,088.00		1,944,088.00		1,994,088.00
2. Ending Fund Balance (Sum lines C and D1)		1,944,088.00		1,994,088.00		1,994,088.00
<b>3. Components of Ending Fund Balance</b>						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	1,944,088.00		1,994,088.00		1,994,088.00
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		1,944,088.00		1,994,088.00		1,994,088.00
(Line D3e must agree with Line D2)						
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Only interest income is budgeted in the projection years.						

185

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	998,000.00	-49.90%	500,000.00	-30.00%	350,000.00
5. Other Financing Sources	8900-8999	4,322,572.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		5,320,572.00	-90.60%	500,000.00	-30.00%	350,000.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	878,088.00	-88.61%	100,000.00	1.50%	101,500.00
3. Employee Benefits	3000-3999	286,472.00	-86.39%	39,000.00	1.50%	39,585.00
4. Books and Supplies	4000-4999	189,028.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	2,892,600.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	17,641,879.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,440,475.00	-3.26%	7,197,775.00	0.00%	7,197,775.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	422,572.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		29,751,114.00	-75.34%	7,336,775.00	0.03%	7,338,860.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(24,430,542.00)		(6,836,775.00)		(6,988,860.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	56,826,634.42		32,396,092.42		25,559,317.42
2. Ending Fund Balance (Sum lines C and D1)		32,396,092.42		25,559,317.42		18,570,457.42
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	32,396,092.42		25,757,092.42		18,966,007.42
d. Undesignated/Unappropriated Balance	9790	0.00		(197,775.00)		(395,550.00)
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		32,396,092.42		25,559,317.42		18,570,457.42

**E. ASSUMPTIONS**  
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Interest income is reduced in the projection years as cash declines. Salaries and benefits include a 1.5% step increase. In the 2010/11 year, salaries are significantly reduced. No COLA is projected. Debt payments for COPs are budgeted. All other projects/expenditures will be from carryover funds from the 2009/10 year; thus none are budgeted in the projection years.

186

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	504,470.00	0.00%	504,470.00	0.00%	504,470.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		504,470.00	0.00%	504,470.00	0.00%	504,470.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	13,059.00	0.00%	13,059.00	0.00%	13,059.00
3. Employee Benefits	3000-3999	5,709.00	0.00%	5,709.00	0.00%	5,709.00
4. Books and Supplies	4000-4999	23,000.00	-78.26%	5,000.00	0.00%	5,000.00
5. Services and Other Operating Expenditures	5000-5999	390,200.00	-93.59%	25,000.00	0.00%	25,000.00
6. Capital Outlay	6000-6999	1,965,193.00	-76.81%	455,701.45	0.00%	455,702.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,377.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	129,949.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		2,615,487.00	-80.71%	504,469.45	0.00%	504,470.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(2,111,017.00)		0.55		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	2,111,016.45		(0.55)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.55)		0.00		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	(0.55)		0.00		0.00
e. Total Components of Ending Fund Balance		(0.55)		0.00		0.00
(Line D3e must agree with Line D2)						
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Minimal developer fees remain budgeted in the projection years. Expenditures are adjusted accordingly based on the revenue assumptions.						

187

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	70.00	0.00%	70.00	0.00%	70.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		70.00	0.00%	70.00	0.00%	70.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		70.00		70.00		70.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,844.72		1,914.72		1,984.72
2. Ending Fund Balance (Sum lines C and D1)		1,914.72		1,984.72		2,054.72
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	1,914.72		1,984.72		2,054.72
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		1,914.72		1,984.72		2,054.72
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
No change to the projection year's budgets.						

188



Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,033,673.00	-100.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		1,033,673.00	-100.00%	0.00	0.00%	0.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	1,033,673.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,033,673.00	-100.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		0.00		0.00		0.00
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
One-time OPSC funding is eliminated in 2010/11 along with the expenditures.						

189

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	17,306.00	-100.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	15,000.00	0.00%	15,000.00	0.00%	15,000.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		32,306.00	-53.57%	15,000.00	0.00%	15,000.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	147,422.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	2,750.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	1,631,745.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,781,917.00	-100.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(1,749,611.00)		15,000.00		15,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	2,773,144.34		1,023,533.34		1,038,533.34
2. Ending Fund Balance (Sum lines C and D1)		1,023,533.34		1,038,533.34		1,053,533.34
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	1,023,533.34		1,038,533.34		1,053,533.34
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		1,023,533.34		1,038,533.34		1,053,533.34
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  The one-time State revenue is eliminated along with the one-time expenditures from carryover balances.						

190

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	127,000.00	0.00%	127,000.00	0.00%	127,000.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		127,000.00	0.00%	127,000.00	0.00%	127,000.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	120,000.00	0.00%	120,000.00	0.00%	120,000.00
5. Services and Other Operating Expenditures	5000-5999	5,520.00	0.00%	5,520.00	0.00%	5,520.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		125,520.00	0.00%	125,520.00	0.00%	125,520.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,480.00		1,480.00		1,480.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	154,903.94		156,383.94		157,863.94
2. Ending Fund Balance (Sum lines C and D1)		156,383.94		157,863.94		159,343.94
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	156,383.94		157,863.94		159,343.94
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with Line D2)		156,383.94		157,863.94		159,343.94
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  No changes are anticipated in the projection years for the fueling station.						

191

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 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	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	0.00	0.00%	5,000.00	0.00%	5,000.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		0.00	0.00%	5,000.00	0.00%	5,000.00
<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	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		0.00		5,000.00		5,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	250,208.60		250,208.60		255,208.60
2. Ending Fund Balance (Sum lines C and D1)		250,208.60		255,208.60		260,208.60
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	250,208.60		255,208.60		260,208.60
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance		250,208.60		255,208.60		260,208.60
(Line D3e must agree with Line D2)						
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Minimal investment income is projected in the future years. No other changes are anticipated.						

192

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. First Interim Projected Year Totals data for Current Year are extracted. If First 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
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	23,965.46	24,049.32	0.3%	Met
1st Subsequent Year (2010-11)	23,486.00	23,568.33	0.4%	Met
2nd Subsequent Year (2011-12)	23,134.00	23,214.81	0.3%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

193

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2009-10)	25,028	24,861	-0.7%	Met
1st Subsequent Year (2010-11)	24,520	24,364	-0.6%	Met
2nd Subsequent Year (2011-12)	24,163	23,998	-0.7%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

194

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	0		0.0%
Second Prior Year (2007-08)	0		0.0%
First Prior Year (2008-09)	24,278	25,606	94.8%
		Historical Average Ratio:	31.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	32.1%

**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 (2009-10)	23,794	24,861	95.7%	Not Met
1st Subsequent Year (2010-11)	23,319	24,364	95.7%	Not Met
2nd Subsequent Year (2011-12)	22,969	23,998	95.7%	Not Met

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

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

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

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

If the 2008-09 ratio is compared to 2009-10 and the two subsequent years, the ratio is over by only .4%. TRUSD is actively working on increasing student attendance.

195

**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 budget adoption.

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2009-10)	148,178,451.00		
1st Subsequent Year (2010-11)	146,593,870.00	146,257,219.00	-0.2%	Met
2nd Subsequent Year (2011-12)	147,806,666.00	147,324,789.00	-0.3%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

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

The 2009-10 Board Approved Operating Budget reflects a \$6 million decrease due to the one-time \$252.63 per ADA reduction to the revenue limit.

196



**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 (2006-07)	0.00		0.0%
Second Prior Year (2007-08)	0.00		0.0%
First Prior Year (2008-09)	140,506,982.16	155,478,555.57	90.4%
	Historical Average Ratio:		30.1%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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):	27.1% to 33.1%	27.1% to 33.1%	27.1% to 33.1%

**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 (2009-10)	143,236,347.00	164,098,584.00	87.3%	Not Met
1st Subsequent Year (2010-11)	143,680,446.16	158,270,481.16	90.8%	Not Met
2nd Subsequent Year (2011-12)	145,017,505.43	160,443,451.43	90.4%	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)

If you use the 2008-09 ratio of 90.4% the ratio for all three years are within the 3% allowable range for ratio change.

197

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2009-10)	32,526,636.00	38,707,038.00	19.0%	Yes
1st Subsequent Year (2010-11)	19,137,876.00	27,193,487.00	42.1%	Yes
2nd Subsequent Year (2011-12)	19,137,876.00	27,193,487.00	42.1%	Yes

**Explanation:**  
(required if Yes)

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2009-10)	49,124,650.00	48,395,865.00	-1.5%	No
1st Subsequent Year (2010-11)	50,919,833.00	48,395,865.00	-5.0%	No
2nd Subsequent Year (2011-12)	50,919,833.00	48,395,415.00	-5.0%	No

**Explanation:**  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2009-10)	14,194,317.00	15,242,095.00	7.4%	Yes
1st Subsequent Year (2010-11)	14,094,317.00	15,134,763.00	7.4%	Yes
2nd Subsequent Year (2011-12)	14,094,317.00	15,134,763.00	7.4%	Yes

**Explanation:**  
(required if Yes)

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2009-10)	13,701,510.00	22,847,291.00	66.8%	Yes
1st Subsequent Year (2010-11)	15,344,282.00	15,192,848.81	-1.0%	No
2nd Subsequent Year (2011-12)	12,106,320.00	15,728,754.19	29.9%	Yes

**Explanation:**  
(required if Yes)

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

<b>Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2009-10)	27,851,240.00	37,034,388.00	33.0%	Yes
1st Subsequent Year (2010-11)	29,126,133.06	26,967,858.22	-7.4%	Yes
2nd Subsequent Year (2011-12)	25,320,910.00	26,511,134.07	4.7%	No

**Explanation:**  
(required if Yes)

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2009-10)	95,845,603.00	102,344,998.00	6.8%	Not Met
1st Subsequent Year (2010-11)	84,152,026.00	90,724,115.00	7.8%	Not Met
2nd Subsequent Year (2011-12)	84,152,026.00	90,723,665.00	7.8%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2009-10)	41,552,750.00	59,881,679.00	44.1%	Not Met
1st Subsequent Year (2010-11)	44,470,415.06	42,160,707.03	-5.2%	Not Met
2nd Subsequent Year (2011-12)	37,427,230.00	42,239,888.26	12.9%	Not Met

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

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

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

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

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

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

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

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

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

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

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

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

For 1st Interim, all years now include deferred revenue which was not known at the Adopted Budget (since the prior year records weren't closed at the time of the Adopted Budget). Along with increased revenue, expenditures were increased to balance the programs.

199

**7. CRITERION: Facilities Maintenance**

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

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

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

**7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,527,194.33	5,836,569.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		5,943,287.00	

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

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

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

200

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	7.3%	4.7%	1.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	2.4%	1.6%	0.3%

**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 (2009-10)	(11,778,913.00)	169,751,121.00	6.9%	Not Met
1st Subsequent Year (2010-11)	(8,217,812.00)	164,923,018.16	5.0%	Not Met
2nd Subsequent Year (2011-12)	(9,122,768.48)	167,095,988.43	5.5%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Deficit spending decreased slightly from 2009-10 to 2010-11. Additional cuts will be needed for 2011-12 to make our full 3% reserve for economic uncertainties.

201

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2009-10)	22,272,814.26	
1st Subsequent Year (2010-11)	14,055,019.45	Met	
2nd Subsequent Year (2011-12)	4,932,250.97	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)

Although the standards are met, we do not make our 3% economic uncertainties in 2011-12. We will continue to make reductions in order to meet the reserve.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2009-10)	8,804,094.00	

**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)

202

**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 \$58,000 (greater of)	0	to	300
4% or \$58,000 (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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B)	23,794	23,319	22,969
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): \_\_\_\_\_

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	271,429,529.00	247,786,651.97	249,959,169.43
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)	271,429,529.00	247,786,651.97	249,959,169.43
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,142,885.87	7,433,599.56	7,498,775.08
6. Reserve Standard - by Amount (\$58,000 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)	8,142,885.87	7,433,599.56	7,498,775.08

203

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	8,142,886.00	7,433,599.56	7,498,775.08
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	11,698,911.45	4,193,063.89	(4,994,880.11)
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)	(1.13)	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)	19,841,796.32	11,626,663.45	2,503,894.97
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	7.31%	4.69%	1.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>8,142,885.87</b>	<b>7,433,599.56</b>	<b>7,498,775.08</b>
Status:	Met	Met	Not Met

**10D. Comparison of District Reserves to the Standard**

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:  
(required if NOT met)

Please see the Multi-Year Projection Assumptions.

204



---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2009-10)	(20,663,664.00)	(20,631,520.00)	-0.2%	(32,144.00)	Met
1st Subsequent Year (2010-11)	(21,711,133.00)	(23,283,727.00)	7.2%	1,572,594.00	Not Met
2nd Subsequent Year (2011-12)	(21,711,133.00)	(23,283,727.00)	7.2%	1,572,594.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2009-10)	0.00	2,556,992.00	New	2,556,992.00	Not Met
1st Subsequent Year (2010-11)	0.00	129,949.00	New	129,949.00	Not Met
2nd Subsequent Year (2011-12)	0.00	129,949.00	New	129,949.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2009-10)	6,039,786.00	5,652,537.00	-6.4%	(387,249.00)	Not Met
1st Subsequent Year (2010-11)	6,039,786.00	5,652,537.00	-6.4%	(387,249.00)	Not Met
2nd Subsequent Year (2011-12)	6,039,786.00	5,652,537.00	-6.4%	(387,249.00)	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption 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 budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

See Multiyear Projection Assumptions; unrestricted financing sources.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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)

See Multiyear Projection Assumptions; unrestricted financing sources.

206

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

2009-10 transfers are to the Adult Ed Fund and the Deferred Maintenance Fund due to the change in Tier III programs. The Adult Ed Revenue calculation decreased and the Apprenticeship funding was moved as an original deposit from the GF to the AdultEd Fund.

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

**Project Information:**  
(required if YES)

---

---

---

---

---

---

---

---

207

**S6. Long-term Commitments**

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
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, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		FD01,FD25	obj 7438,7439	1,384,096
Certificates of Participation		FD21,FD24	obj 7438,7439	118,825,000
General Obligation Bonds				252,710,231
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,809,692

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

QZABS	FD17, FD40			11,000,000
BAN	FD21, FD24			29,092,440

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	509,576	508,126	371,899	326,104
Certificates of Participation	76,529,090	8,115,575	8,116,175	8,116,175
General Obligation Bonds	12,813,655	14,237,391	14,152,325	14,152,325
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZABS	0	0	0	0
BAN	0	0	0	0
<b>Total Annual Payments:</b>	<b>89,852,321</b>	<b>22,861,092</b>	<b>22,640,399</b>	<b>22,594,604</b>
<b>Has total annual payment increased over prior year (2008-09)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

208

---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

---

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

---

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4, 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 budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4) No
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4) No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)		
b. OPEB unfunded actuarial accrued liability (UAAL)		
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?		
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2009-10)		
1st Subsequent Year (2010-11)		
2nd Subsequent Year (2011-12)		
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2009-10)		1,632,236.00
1st Subsequent Year (2010-11)		
2nd Subsequent Year (2011-12)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2009-10)		
1st Subsequent Year (2010-11)		
2nd Subsequent Year (2011-12)		
d. Number of retirees receiving OPEB benefits		
Current Year (2009-10)		
1st Subsequent Year (2010-11)		
2nd Subsequent Year (2011-12)		

4. Comments:

210

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

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

n/a
-----

c. If Yes to item 1a, have there been changes since budget adoption 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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
  - Current Year (2009-10)
  - 1st Subsequent Year (2010-11)
  - 2nd Subsequent Year (2011-12)
- b. Amount contributed (funded) for self-insurance programs
  - Current Year (2009-10)
  - 1st Subsequent Year (2010-11)
  - 2nd Subsequent Year (2011-12)

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

4. Comments:

--

211

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." 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 budget adoption?

If Yes, skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2009-10)

1st Subsequent Year  
(2010-11)

2nd Subsequent Year  
(2011-12)

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:

212



**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary increases

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

--

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

--

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

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

---

---

---

---

---

---

---

---

213

**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 budget adoption?  
If Yes, skip to section S8C.  
If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) FTE positions	1,068.2	1,046.1	966.1	966.1

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

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 Budget Adoption**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

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  
(2009-10)

1st Subsequent Year  
(2010-11)

2nd Subsequent Year  
(2011-12)

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

\$328,848 unrestricted only

Current Year  
(2009-10)

1st Subsequent Year  
(2010-11)

2nd Subsequent Year  
(2011-12)

7. Amount included for any tentative salary increases

0	0	0
---	---	---

214

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
\$8,676,738 - all GF	\$8,036,738 - all GF	\$8,036,738 - all GF
91-100%	91-100%	91-100%
-1.6%	-7.3%	0.0%

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

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

No		
----	--	--

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

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
\$547,133 - all GF	\$480,172 - all GF	\$431,024 - all GF
@1.5% +0.1%	0.0%	0.0%

**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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	No	No
Yes	Yes	Yes

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

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

---

---

---

---

---

---

---

---

215

**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 budget adoption?   
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) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions				

1a. Have any salary and benefit negotiations been settled since budget adoption?   
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?   
If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

4. Amount included for any tentative salary increases

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
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			

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

216

**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?

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.

---

---

---

---

---

---

---

---

217

---

**ADDITIONAL FISCAL INDICATORS**

---

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

A3. Is enrollment decreasing in both the prior and current fiscal years?

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

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

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

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

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.)

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

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

Comments:  
(optional)

---

**End of School District First Interim Criteria and Standards Review**

---

218

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting - December 15, 2009

Agenda Item # 5 - NEW BUSINESS (Action Item)

Adopt Resolution No. 156 - Resolution to Pay Absent Board Members (Mr. Porter)

Board Members may be paid for any meeting when absent if the Board by resolution, duly adopted and included in its minutes, finds that at the time of the meeting he or she is performing services outside the meeting for the school district or districts, he or she was ill or on jury duty, or the absence was due to a hardship deemed acceptable by the Board [Ed Code §35120(c)].

The attached resolution prepared by the District states that Board members Janis Green and Roger Westrup were absent on December 1, 2009, due to attending the CSBA Delegate Assembly in San Diego, California.

RECOMMENDATION: It is recommended that the Board of Trustees Adopt Resolution No. 156 - Resolution to Pay Absent Board Members, as presented.

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

RESOLUTION # 156

RESOLUTION TO PAY ABSENT BOARD MEMBERS

WHEREAS, Education Code Section 35120(c) provides that Board of Trustees Members may be paid for any meeting when absent if the Board by resolution duly adopted and included in its minutes finds that at the time of the meeting he or she is performing services outside the meeting for the school district or districts, he or she was ill or on jury duty, or the absence was due to a hardship deemed acceptable by the board;

WHEREAS, a Board member has been absent from a Board meeting due to attending the California School Boards Association Delegate Assembly in San Diego, California.

IT IS HEREBY RESOLVED that:

1. The Board of Trustees of the Twin Rivers Unified School District hereby finds that Board Members Janis Green and Roger Westrup were absent from the December 1, 2009 Board meeting due to attending the CSBA Delegate Assembly in San Diego, California.
2. That the Board of Trustees deems the absence is due to attendance at the CSBA Delegate Assembly in San Diego, California.
3. It is hereby ordered that pursuant to Education Code section 35120(c) Board Members Janis Green and Roger Westrup be paid for the December 1, 2009 meetings as if they had been present.

PASSED AND ADOPTED by the following vote on this 15<sup>th</sup> day of December 2009.

	AYE	NO	ABSENT	ABSTAINED
Bob Bastian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alecia Chasten	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Linda Fowler	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Janis Green	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cortez Quinn	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michelle Rivas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Roger Westrup	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

BOARD OF TRUSTEES  
TWIN RIVERS UNIFIED SCHOOL DISTRICT  
COUNTY OF SACRAMENTO  
STATE OF CALIFORNIA

\_\_\_\_\_  
President  
Board of Trustees

220





TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item #6 – UNFINISHED BUSINESS

Hold Second Hearing and Adopt the Following Board Policies (Dr. Robeson)

- BP/AR 4111.2 – Legal Status Requirement
- BP/AR 4112.21 – Interns
- AR 4112.23 – Special Education Staff
- BP/AR 4113 - Assignment

All policies and regulations have been reviewed by district administration and the Board Policy Subcommittee. Their recommended changes have been marked on the attached policies and regulations.

RECOMMENDATION: The Superintendent recommends that the Board of Trustees adopt BP/AR 4111.2 – Legal Status Requirement, BP/AR 4112.21 – Interns, AR 4112.23 – Special Education Staff and BP/AR 4113 – Assignment as submitted.

**All Personnel**

BP 4111.2

4211.2

**LEGAL STATUS REQUIREMENT**

4311.2

The Governing Board shall ensure that the district employs only those individuals who are lawfully authorized to work in the United States.

The Superintendent or designee shall verify the employment eligibility of all persons hired by completing the U.S. Citizenship and Immigration Services Form I-9, Employment Eligibility Verification, for each individual hired and ensure that the district does not knowingly hire or continue to employ any person not authorized to work in the United States. (8 USC 1324a)

In accordance with law, the Superintendent or designee shall ensure that district employment practices do not unlawfully discriminate on the basis of citizenship status or national origin, including, but not limited to, discrimination against any refugees, grantees of asylum, or persons qualified for permanent or temporary residency.

- (cf. 0410 - Nondiscrimination in District Programs and Activities)*
- (cf. 4030 - Nondiscrimination in Employment)*
- (cf. 4111 - Recruitment and Selection)*
- (cf. 4211 - Recruitment and Selection)*
- (cf. 4311 - Recruitment and Selection)*

*Legal Reference:*

- UNITED STATES CODE, TITLE 8
- 1324a Unlawful employment of aliens*
- 1324b Unfair immigrant-related employment practices*
- CODE OF FEDERAL REGULATIONS, TITLE 8
- 274a.1-274a.14 Control of Employment of Aliens*

*Management Resources:*

- U.S. CITIZENSHIP AND IMMIGRATION SERVICES PUBLICATIONS
- Handbook for Employers: Instructions for Completing Form I-9, April 2009
- WEB SITES
- U.S. Citizenship and Immigration Services: <http://www.uscis.gov>*

Policy  
Adopted: xx/xx/xx

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

222

**All Personnel**

AR 4111.2(a)  
4211.2  
4311.2

**LEGAL STATUS REQUIREMENT**

Within three business days of hire, the Superintendent or designee shall physically examine the documentation presented by the employee establishing his/her identity and employment authorization as set forth in U.S. Citizenship and Immigration Services Form I-9. The employee may present either an original document which establishes both employment authorization and identity or two separate original documents which establish authorization and identity. Only unexpired documents are acceptable. (8 CFR 274a.2)

*(cf. 4030 - Nondiscrimination in Employment)*  
*(cf. 4032 - Reasonable Accommodation)*

The Superintendent or designee shall: (8 CFR 274a.2)

1. Ensure that the documents presented appear to be genuine and relate to the individual
2. Complete the "Employer Review and Verification" section and sign the attestation with a handwritten signature or electronic signature on Form I-9

Persons employed for three business days or less must provide such documentation on their first day. (8 CFR 274a.2)

If unable to provide satisfactory documentation because the document was lost, stolen, or damaged, the employee shall furnish a receipt indicating that a replacement document has been requested. This receipt must be presented within three business days of the hire, and the replacement document must be provided within 90 days of the hire. (8 CFR 274a.2)

If an individual's employment authorization expires, the Superintendent or designee must reverify Form I-9, by noting the document's identification number and expiration date on the form, no later than the date the work authorization expires. The employee shall present a document that shows either continuing employment authorization or a new grant of work authorization. (8 CFR 274a.2)

The district shall retain an individual's Form I-9 for three years after the date of the hire or for one year after the date his/her employment is terminated, whichever is later. (8 CFR 274a.2)

*(cf. 3580 - District Records)*

AR 4111.2(b)  
4211.2  
4311.2

**LEGAL STATUS REQUIREMENT** (continued)

The Superintendent or designee shall copy documents presented by an individual for verification and shall retain them with the individual's Form I-9. The documents shall be kept confidential and used only as needed to help justify the district's past decision to accept the documents as valid.

*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*

Regulation  
Approved: xx/xx/xx

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

224

**Personnel**

BP 4112.21

**INTERNS**

The Governing Board may employ interns to fulfill the district's need for additional instructional resources and to assist future teachers in meeting state credentialing requirements by linking teaching theory with practice.

The Superintendent or designee may enter into an agreement with an accredited college or university to provide supervised teaching experiences within the district as part of a teacher preparation program. He/she shall ensure that the district collaborates with the college or university in the selection, placement, support, and performance assessment of interns.

*(cf. 4111/4211/4311 - Recruitment and Selection)*

The Superintendent or designee shall ensure that interns employed by the district possess an appropriate internship credential from the Commission on Teacher Credentialing (CTC) and that their prior experiences and personal qualifications adequately prepare them for the responsibilities of the position.

*(cf. 4112.2 - Certification)*

*(cf. 4112.22 - Staff Teaching Students of Limited English Proficiency)*

*(cf. 4112.23 - Special Education Staff)*

An intern may be assigned to provide the same service as a holder of a regular credential in accordance with the authorizations specified on the internship credential. (Education Code 44454, 44325, 44326, 44830.3)

*(cf. 4113 - Assignment)*

To be assigned to teach core academic subjects, as defined in law, an intern must meet the definition of a "highly qualified" teacher adopted by the State Board of Education. (20 USC 6319, 7801; 5 CCR 6100-6112)

*(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)*

Terms of employment for interns shall be consistent with law and the district's collective bargaining agreement, as applicable. Interns shall not displace certificated district employees.

*(cf. 4116 - Probationary/Permanent Status)*

*(cf. 4141/4241 - Collective Bargaining Agreement)*

Interns shall receive systematic supervision and guidance by qualified personnel in order to enhance their instructional skills and knowledge. The Superintendent or designee shall ensure that district staff serving as supervisors, mentor teachers, or other support

225

**INTERNS (continued)**

providers receive appropriate training to fulfill their responsibilities and maintain frequent communication with the interns they are assigned to assist.

*(cf. 4131 - Staff Development)*  
*(cf. 4138 - Mentor Teachers)*

Interns shall be provided with ongoing feedback regarding their performance and shall be formally evaluated at least once every year in accordance with Board policy and the district's collective bargaining agreement.

*(cf. 4115 - Evaluation/Supervision)*

When an intern has successfully completed the program, the Board may recommend to the CTC that the intern be awarded a preliminary or professional clear credential commensurate with his/her qualifications. (Education Code 44328, 44468, 44830.3)

The Board shall regularly evaluate the effectiveness of the program to determine whether changes are needed in the support and/or assignment of interns. The Board's evaluation shall be based on a report by the Superintendent or designee, including, but not limited to, data on student performance in classes taught by interns, feedback from interns and supervisors, and the number of interns who successfully complete the program and obtain teaching or education specialist credentials.

*(cf. 0500 - Accountability)*

*Legal Reference:**EDUCATION CODE*

*300-340 English language education for immigrant children*

*44253.3-44253.4 Certificate to provide services to limited-English-proficient students*

*44253.10 Qualifications to provide specially designed academic instruction in English*

*44259 Minimum requirements for teaching credential*

*44314 Diversified or liberal arts program*

*44321 CTC approval of internship programs*

*44325-44329.5 District interns*

*44339-44341 Teacher fitness*

*44380-44387 Alternative certification program; increased funding for internship programs*

*44450-44468 Teacher Education Internship Act of 1967 (university interns)*

*44560-44562 Certificated Staff Mentoring Program*

*44830.3 Employing district interns*

*44885.5 District interns classified as probationary employees*

*52055.605 Identification of high priority schools, High Priority Schools Grant Program*

*CODE OF REGULATIONS, TITLE 5*

*6100-6126 No Child Left Behind teacher requirements*

*13000-13017 New Careers Program*

*80021.1 Provisional internship permit*

*80055 Internship credential*

*UNITED STATES CODE, TITLE 20*

**INTERNS (continued)**

6319 *Highly qualified teachers*  
7801 *Definitions, highly qualified teacher*

*Management Resources:*

*COMMISSION ON TEACHER CREDENTIALING CORRESPONDENCE*

*08-03 Preparation of Intern Credential Holders Prior to Service as Teacher of Record as an Intern, March 3, 2008*

*03-0028 Changes in District Intern Programs as a Result of Senate Bill 187, December 22, 2003*

*Implementation of SB 57, Early Completion Internship Option, March 10, 2003*

*COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS*

*Administrator's Assignment Manual, 2008*

*CTC Credential Handbook, revised 1997*

*California Standards for the Teaching Profession, 1997*

*Standards of Quality and Effectiveness for Teacher Preparation Programs for Preliminary Multiple and Single Subject Teaching Credentials (including internship programs), rev. April 2008*

*Standards of Quality and Effectiveness for Education Specialist Credential Programs (Including University Internship Options) and Clinical Rehabilitative Services Credential Programs, December 1996*

*U.S. DEPARTMENT OF EDUCATION GUIDANCE*

*Improving Teacher Quality State Grants, rev. January 16, 2004*

*WEB SITES*

*CSBA: <http://www.csba.org>*

*Commission on Teacher Credentialing: <http://www.ctc.ca.gov>*

Policy  
Adopted: xx/xx/xx

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

227



**INTERNS**

**University Internship Program**

The Superintendent or designee shall cooperate with a college or university in the development, implementation, and coordination of the university internship program. (Education Code 44452, 44465, 44467)

*(cf. 4112.2 - Certification)*

The Superintendent or designee may enter into an agreement with a college or university for the employment of competent and qualified college or university staff members to supervise and guide interns as they pursue their district responsibilities. (Education Code 44461)

Before an intern enrolls in any college or university program to renew his/her internship credential, the Superintendent or designee shall counsel the intern and plan a program for the first and subsequent renewals. (Education Code 44457)

*(cf. 4115 - Evaluation/Supervision)*

*(cf. 4131 - Staff Development)*

**District Internship Program**

The Superintendent or designee shall, in consultation with a college or university, develop and implement a professional development plan for district interns. This plan shall include, but not necessarily be limited to, the components described in Education Code 44830.3, including provisions for mandatory preservice training tailored to the grade level or class to be taught, additional instruction during the first year of service when required, and an annual evaluation of the district intern. (Education Code 44830.3)

*(cf. 4115 - Evaluation/Supervision)*

*(cf. 4131 - Staff Development)*

Each district intern shall be assisted and guided by either of the following: (Education Code 44326, 44830.3)

1. A certificated employee who possesses valid certification at the same level or the same type of credential as the district intern he/she serves, and who is selected through a competitive process adopted by the Governing Board after consultation with the exclusive teacher representative unit

*(cf. 4112.2 - Certification)*

*(cf. 4138 - Mentor Teachers)*

*(cf. 4140/4240 - Bargaining Units)*

**INTERNS** (continued)

2. Personnel employed by a college or university to supervise student teachers

The Superintendent or designee shall ensure that appropriate records are maintained, showing the credit earned by each district intern. (Education Code 44327)

*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*

When a district intern's credential expires, the Superintendent or designee may recommend to the Commission on Teacher Credentialing (CTC) that the intern's credential be extended for one year. (Education Code 44325)

**Early Completion Option**

An intern may choose an early completion option leading to a five-year preliminary credential by completing the following requirements: (Education Code 44468)

1. Passing the CTC-approved assessment of knowledge of teaching foundations
2. Passing the CTC-approved Teaching Performance Assessment (TPA)
  - a. The intern shall first pass the assessment of teaching foundations described in item #1 before qualifying to take the TPA.
  - b. The intern may take the TPA only one time as part of the early completion option. An intern who is not successful on the TPA may complete his/her internship program and his/her scores shall be used to provide an individualized professional development plan that emphasizes preparation in areas where additional growth is warranted and waiving preparation in areas where the intern has demonstrated competence. The intern shall be required to retake and pass the TPA at the end of the internship in order to be considered for recommendation to the CTC.
3. For interns pursuing a preliminary multiple subjects credential, passing the reading instruction competence assessment described in Education Code 44283
4. Meeting the requirements for teacher fitness as set forth in Education Code 44339, 44340, and 44341

**Alternative Certification Program for Addressing Teacher Shortages**

To assist with recruitment of teachers in geographic and subject matter shortage areas, the district shall may implement an alternative certification program that encourages persons with work experience and others who already have a bachelor's degree in the field in which they plan to teach to obtain a permanent credential. (Education Code 44382)

**INTERNS (continued)**

~~The district's alternative certification program shall be operated as a university internship program and/or district internship program under the requirements specified above for the applicable program. (Education Code 44384)~~

~~**Enhanced Internship Program**~~

~~When granted additional state funding as an enhanced internship program, the district's program shall: (Education Code 44387)~~

~~1. Provide interns, before they provide instructional services, with the greater of the following:~~

~~a. 120 hours of intensive preservice training focused on the teaching of English language learners~~

~~b. 40 hours of preservice training in addition to all other required training, including, but not limited to, training related to services for English language learners pursuant to Education Code 44253.3, 44253.4, and 44253.10~~

~~2. Provide all teacher interns with 40 hours of classroom observation, supervision, assistance, and assessment by one or more experienced teachers who possess valid certification to teach the same grade level and the same subject matter and who are employed by the district, assigned to assist the interns at the interns' respective school sites, and, to the extent possible, teach at the same school sites as the interns~~

~~(cf. 4138 - Mentor Teachers)~~

~~3. Maintain a ratio of one experienced teacher to no more than five interns at the same school site~~

~~Beginning in the second year of receipt of state funding for this program, the district shall annually demonstrate that no "high priority school," defined as one that is ranked in deciles 1-5 on the Academic Performance Index, will have a higher percentage of interns than the districtwide average of interns per school in that year. (Education Code 44387, 52055.605)~~

~~(cf. 0520.1 - High Priority Schools Grant Program)~~

Regulation  
Approved: xx/xx/xx

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

230

**Certificated Personnel**

AR 4112.23

**SPECIAL EDUCATION STAFF**

Any teacher assigned to serve students with disabilities shall possess a credential that authorizes him/her to teach the primary disability of the students within the program placement recommended in the students' Individualized Education Programs (IEP). (5 CCR 80046.5)

*(cf. 4112.2 - Certification)*

*(cf. 4113 - Assignment)*

*(cf. 6159 - Individualized Education Program)*

*(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)*

Special education teachers who teach core academic subjects shall possess the qualifications required by the No Child Left Behind Act. (20 USC 1401, 6319, 7801; 34 CFR 200.55-200.57, 300.18; 5 CCR 6100-6126)

*(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)*

The Superintendent or designee shall ensure that caseloads for special education teachers are within the maximum caseloads established by law, collective bargaining agreement, and/or the comprehensive plan of the Special Education Local Plan Area (SELPA) in which the district participates.

*(cf. 0430 - Comprehensive Local Plan for Special Education)*

*(cf. 1312.3 - Uniform Complaint Procedures)*

*(cf. 4141/4241 - Collective Bargaining Agreement)*

**Resource Specialists**

The Governing Board shall employ certificated resource specialists to provide services for students with disabilities which shall include, but not be limited to: (Education Code 56362)

1. Providing instruction and services to students whose needs have been identified in an IEP and who are assigned to regular classroom teachers for a majority of the school day

A student shall not be enrolled in a resource specialist program for a majority of a school day without approval by the student's IEP team.

2. Providing information and assistance to students with disabilities and their parents/guardians

3. Providing consultation, resource information, and material regarding students with disabilities to their parents/guardians and regular education staff members

**SPECIAL EDUCATION STAFF (continued)**

4. Coordinating special education services with the regular school programs for each student with disabilities enrolled in the resource specialist program
5. Monitoring student progress on a regular basis, participating in the review and revision of IEPs as appropriate, and referring students who do not demonstrate sufficient progress to the IEP team
6. At the secondary school level, emphasizing academic achievement, career and vocational development, and preparation for adult life

The district's resource specialist program shall be under the direction of a resource specialist who possesses: (Education Code 56362)

1. A special education credential or clinical services credential with a special class authorization
2. Three or more years of teaching experience, including both regular and special education teaching experience
3. The demonstrated competencies required for a resource specialist as established by the Commission on Teacher Credentialing in 5 CCR 80070.8

No resource specialist shall have a caseload which exceeds 28 students. As necessary and with the agreement of the resource specialist, the Board may request a waiver from the State Board of Education to increase the caseload to no more than 32 students, provided that an individual resource specialist does not have a caseload exceeding 28 students for more than two school years and has the assistance of an instructional aide at least five hours daily during the period of the waiver. (Education Code 56362, 56362.1; 5 CCR 3100)

*(cf. 1431 - Waivers)*

Resource specialists shall not simultaneously be assigned to serve as resource specialists and to teach regular classes. (Education Code 56362)

**Teachers of Students with Autism**

A teacher whose preliminary Level I education specialist credential or other previously issued credential authorizes him/her to provide instruction to students with mild and moderate disabilities may be assigned to provide instruction to students with autism, provided that the teacher consents to the assignment and satisfies either of the following criteria prior to the assignment: (Education Code 44265.1)

222

**SPECIAL EDUCATION STAFF** (continued)

1. The teacher has provided full-time instruction for at least one year prior to September 1, 2007, in a special education program that serves students with autism in accordance with their IEP and received a favorable evaluation or recommendation from the district or school to teach students with autism.
2. The teacher has completed a minimum of three semester units of coursework in the subject of autism offered by a regionally accredited institution of higher education.

The Superintendent or designee shall report teachers assigned under the above conditions to the county office of education as part of the annual assignment monitoring pursuant to Education Code 44258.9. (Education Code 44265.1)

The Superintendent or designee may employ and assign a teacher to provide instruction to students age 3-4 who are diagnosed with autism if the teacher holds a valid preliminary Level I or clear Level II education specialist credential, is authorized to provide instruction to students with autism, and satisfies either of the criteria listed in items #1 and 2 above, except that the prior service shall have been with autistic students age 3-4 or the completed coursework shall have been in the subject of special education related to early childhood education. (Education Code 44265.2)

Verification of experience or coursework for any teacher of autistic students shall be maintained on file in the district or school office. (Education Code 44265.1, 44265.2)

*Legal Reference:**EDUCATION CODE**44250-44279 Credentials, especially:**44256 Credential types, specialist instruction**44258.9 Assignment monitoring**44265-44265.99 Special education credential**44268 Clinical and rehabilitative services credential**56000-56865 Special education, especially:**56195.8 Adoption of policies**56361 Program options**56362 Resource specialist program**56362.1 Caseload**56362.5 Resource specialist certificate of competence**56362.7 Bilingual-crosscultural certificate of assessment competence**56363.3 Average caseload limits**56441.7 Maximum caseload, students age 3-5**CODE OF REGULATIONS, TITLE 5**3051.1 Language, speech and hearing development and remediation; appropriate credential**3100 Waivers of maximum caseload for resource specialists**6100-6126 Teacher qualifications, No Child Left Behind Act**80046-80046.1 Adapted physical education specialist**80046.5 Credential holders authorized to serve students with disabilities**80048-80048.6 Credential requirements and authorizations**80070.1-80070.8 Resource specialist certificate of competence*

**SPECIAL EDUCATION STAFF (continued)**

*UNITED STATES CODE, TITLE 20*

*1400-1482 Individuals with Disabilities Education Act, especially:*

*1401 Definition of highly qualified special education teacher*

*6319 Highly qualified teachers*

*7801 Definitions, highly qualified teacher*

*CODE OF FEDERAL REGULATIONS, TITLE 34*

*200.55-200.57 Highly qualified teachers*

*300.8 Definition of autism*

*300.18 Highly qualified special education teachers*

*300.156 Special education personnel requirements*

*Management Resources:*

*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*

*Handbook on Developing and Implementing Early Childhood Special Education Programs and Services, 2001*

*COMMISSION ON TEACHER CREDENTIALING CODED CORRESPONDENCE*

*08-13 Alternative Route to Provide Special Education Services to Students with Autism Ages Three and 4, October 9, 2008*

*08-10 Alternative Route to Provide Special Education Services to Students with Autism, July 7, 2008*

*COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS*

*Standards of Quality and Effectiveness for Education Specialist Credential Programs (including University Internship Options) and Clinical Rehabilitative Services Programs, 1996*

*WEB SITES*

*California Association of Resource Specialists and Special Education Teachers: <http://www.carsplus.org>*

*California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>*

*California Speech-Language-Hearing Association: <http://www.csha.org>*

*Commission on Teacher Credentialing: <http://www.ctc.ca.gov>*

Regulation

Approved: xx/xx/xx

TWIN RIVERS UNIFIED SCHOOL DISTRICT

McClellan, California

234

**Certificated Personnel**

BP 4113(a)

**ASSIGNMENT**

In order to serve the best interests of students and the educational program, the Governing Board authorizes the Superintendent or designee to assign certificated personnel to positions for which their preparation, certification, professional experience, and aptitude qualify them.

*(cf. 4112.2 - Certification)*

*(cf. 4112.21 - Interns)*

*(cf. 4112.22 - Staff Teaching Students of Limited English Proficiency)*

*(cf. 4112.23 - Special Education Staff)*

*(cf. 4112.8/4212.8/4312.8 - Employment of Relatives)*

Teachers may be assigned to any school within the district in accordance with the collective bargaining agreement or Board policy.

*(cf. 4141/4241 - Collective Bargaining Agreement)*

**Assignment to Courses/Classes**

The Superintendent or designee shall assign teachers to courses based on the grade level and subject matter authorized by their credentials.

When there is no credential authorization requirement for teaching an elective course, the Superintendent or designee shall select the credentialed teacher whose knowledge and skills best prepare him/her to provide instruction in that subject.

Teachers who are assigned to teach core academic subjects shall meet the requirements of the No Child Left Behind Act (NCLB) pertaining to qualifications of highly qualified teachers. (20 USC 6319, 7801; 5 CCR 6100-6126)

*(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)*

The Superintendent or designee may assign a teacher, with his/her consent, to a position outside his/her credential authorization when specifically authorized by law or regulation, and in accordance with the local teaching assignment options described in the Commission on Teacher Credentialing's Administrator's Assignment Manual. Assignments made pursuant to Education Code 44256, 44258.2, and 44263 shall be annually approved by Board resolution. In such cases, the Superintendent or designee shall reference in district records the statute or regulation under which the assignment is authorized.

*(cf. 3580 - District Records)*



**ASSIGNMENT** (continued)

The Superintendent or designee shall periodically report to the Board on teacher assignments and vacancies, including the number and type of assignments made outside a teacher's credential authorization through a local teaching assignment option. Whenever district misassignments and vacancies are reviewed by the County Superintendent of Schools or Commission on Teacher Credentialing, as applicable, the Superintendent or designee shall report the results to the Board and shall provide recommendations for remedying any identified issues.

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

**Equitable Distribution of Qualified Teachers**

In order to ensure that highly qualified and experienced teachers are equitably distributed among district schools, including those with higher than average levels of low-income, minority, and/or academically underperforming students, the Superintendent or designee shall:

1. Verify that all teachers of core academic subjects possess the qualifications of highly qualified teachers as required by NCLB or develop immediate and long-term solutions for ensuring that all core academic classes will be taught by highly qualified teachers
2. Not assign teachers with provisional internship permits, short-term staffing permits, or credential waivers to schools that have 40 percent or higher poverty or are ranked in deciles 1-3 on the statewide Academic Performance Index
3. Not place interns in high-poverty, low-performing schools in greater numbers than in schools with low poverty or higher academic achievement

*(cf. 4111 - Recruitment and Selection)*

*Legal Reference:*EDUCATION CODE

33126 School accountability report card

35035 Additional powers and duties of superintendent

35186 Complaint process

37616 Assignment of teachers to year-round schools

44225.6 Commission report to the legislature re: teachers

44250-44277 Credentials and assignments of teachers

44314 Subject matter programs, approved subjects

44395-44398 Incentives for assigning NBPTS-certified teachers to high-priority schools

44824 Assignment of teachers to weekend classes

44955 Reduction in number of employees

GOVERNMENT CODE

3543.2 Scope of representation

926

**ASSIGNMENT (continued)**

CODE OF REGULATIONS, TITLE 5

6100-6126 *Teacher qualifications, No Child Left Behind Act*

80003-80005 *Credential authorizations*

80020-80020.5 *Additional assignment authorizations*

80335 *Performance of unauthorized professional services*

80339-80339.6 *Unauthorized certificated employee assignment*

UNITED STATES CODE, TITLE 20

6311 *State plan*

6319 *Highly qualified teachers*

6601-6651 *Teacher and Principal Training and Recruiting Fund*

7801 *Definitions, highly qualified teacher*

CODE OF FEDERAL REGULATIONS, TITLE 34

200.55-200.57 *Highly qualified teachers*

*Management Resources:*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Revised State Plan for the No Child Left Behind Act, rev. September 2008*

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

*The Administrator's Assignment Manual, rev. September 2007*

U.S. DEPARTMENT OF EDUCATION GUIDANCE

*Improving Teacher Quality State Grants: ESEA Title II, Part A, rev. October 5, 2006*

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Santa Clara County Office of Education, Personnel Management Assistance Team:

<http://www.sccoe.org/depts/pmat>

U.S. Department of Education: <http://www.ed.gov>

Policy  
Adopted: xx/xx/xx

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

**ASSIGNMENT**

**Assignment to Departmentalized Classes Outside Credential Authorization**

Any holder of a credential other than an emergency permit may be assigned, with his/her consent, to teach departmentalized classes in grades K-12 regardless of the designations on his/her teaching credential, provided that their subject matter knowledge is verified prior to the assignment. (Education Code 44258.3)

Procedures for verifying a teacher's subject matter knowledge shall be developed and implemented by the Superintendent or designee with the involvement of appropriate subject matter specialists, including curriculum specialists, resource teachers, classroom teachers certified to teach the subject, staff assigned to regional subject matter projects or curriculum institutes, or college faculty. (Education Code 44258.3)

Procedures to be used for this purpose shall specify: (Education Code 44258.3)

1. One or more of the following ways in which subject matter competence shall be assessed:
  - a. Observation by subject matter specialists
  - b. Oral interviews
  - c. Demonstration lessons
  - d. Presentation of curricular portfolios
  - e. Written examinations
  
2. Specific criteria and standards for verifying subject matter knowledge by any of the above methods. These criteria shall include, but need not be limited to, evidence of the individual's knowledge of the subject matter to be taught, including demonstrated knowledge of the curriculum framework for the subject and the specific content of the district's course of study for the subject at the grade level to be taught.

*(cf. 4115 - Evaluation/Supervision)*

Whenever a teacher is assigned to teach departmentalized classes pursuant to Education Code 44258.3, the Superintendent or designee shall notify the exclusive representative of the district's certificated employees. (Education Code 44258.3)

*(cf. 4140/4240 - Bargaining Units)*

Regulation  
Approved: xx/xx/xx

TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

238



TWIN RIVERS UNIFIED SCHOOL DISTRICT  
McClellan, California

December 8, 2009

Regular Board Meeting – December 15, 2009

Agenda Item # 7 – BOARD BUSINESS

Approve CSBA Delegate Assembly Nominations (President Rivas)

This Board agenda item was brought before the Board for discussion as the November 17, 2009 Board meeting. This item was tabled for further discussion.

Delegate Assembly material has been received from the California School Boards Association. The following delegates' terms for Region 6-B expires in 2010 and is up for re-election, if they choose to run:

Janis Green (Twin Rivers Unified School District)  
Bruce Roberts (Natomas Unified School District)  
Teresa Stanley (Folsom-Cordova Unified School District)

Voting for Delegates is an action of the entire Board rather than individual Board members; therefore, it is done at a public meeting and requires a majority vote. Each Board may vote for as many persons as there are positions to be filled within the region or subregion by using the nomination form or submitting a letter of nomination. All nominees must submit a biographical sketch along with their nomination form; an optional one-page, one-sided résumé may also be submitted, but cannot be substituted for the sketch. All nomination materials must be postmarked no later than Thursday, January 7. All districts and candidates are notified of the results no later than March 31. If there is a tie vote, a run-off election will be held.

Delegates serve two-year terms; beginning April 1, 2010 through March 31, 2012. There are two Delegate Assembly meetings each year, one in May prior to CSBA's Legislative Action Conference in Sacramento and one preceding the CSBA Annual Education Conference and Trade show in November/December. Delegates are required to attend these two meetings each year

**RECOMMENDATION:** It is recommended that the Board of Trustees nominate one or three candidates for the 2010 Delegate Assembly.



# CSBA 2010 Delegate Assembly Nomination Form

**Due: Thursday, January 7, 2010** (U.S. Postmark or fax – 916.669.3305 or 916.371.3407)

CSBA Region/subregion # \_\_\_\_ / \_\_\_\_

The Board of Education of the \_\_\_\_\_  
(Nominating School District or COE)

wishes to nominate: \_\_\_\_\_  
(Nominee)

The nominee is a member of the \_\_\_\_\_  
(Nominee's School District or COE)

and is a member of the California School Boards Association.

Attached is the nominee's required completed one-page biographical sketch and optional one-page, single-sided, résumé.

\_\_\_\_\_  
Board Clerk or Board Secretary (signed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board Clerk or Board Secretary (printed)

**PLEASE NOTE:**

The nomination and biographical sketch form must be faxed or U.S. postmarked no later than **Thursday, January 7, 2010**. **Nominations U.S. postmarked or faxed after January 7 cannot be accepted.** Any questions, please contact Michelle Neto at (800) 266-3382.

**Return nomination to:**  
California School Boards Association  
3100 Beacon Blvd., P.O. Box 1660 | West Sacramento, CA 95691-1660  
(916) 371-4691 (800) 266-3382 | Fax: (916) 371-3407 or (916) 669-3305 | www.csba.org

240



**CSBA**

# 2010 Delegate Assembly Biographical Sketch Form

**Due: Thursday, January 7, 2010** (U.S. Postmark or fax – 916.669.3305 or 916.371.3407)

Please complete this **required**, one-page, single-sided, biographical sketch form. An optional, single-sided, one-page résumé may also be submitted, both will be copied exactly as received. Please **do not** state “See résumé” and please do not re-type this form. Any additional page(s) exceeding this one page, single-sided biographical sketch will **not** be accepted.

Name: _____	Region/Subregion: _____
District or COE: _____	Years on board: _____ ADA: _____
Contact Number: _____	E-mail: _____
Are you a continuing Delegate? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, how long have you served as a Delegate?	

Please describe your activities/involvement in CSBA and explain why you are interested in serving as a CSBA Delegate.

Please describe your activities/involvement or interests in your local district.

Please describe any other education-related activities/involvement.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

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

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

27/1

## CSBA DELEGATES WHOSE ELECTED TERM EXPIRES IN 2010

Below are the names of Delegates in each region/subregion whose term expires in 2010 and are up for re-election, if they choose to run. Delegates must be nominated by a CSBA member board that is located within the region or subregion. If a subregion is not listed, it is because the Delegate's term has not expired. *Nomination and Biographical Sketch forms are due by Thursday, January 7, 2010.*

### **REGION 1 - Counties: Del Norte, Humboldt, Lake, Mendocino**

#### ***Subregion 1-A (Del Norte, Humboldt)***

Sarie Toste (Northern Humboldt Union HSD)

### **REGION 2 - Counties: Lassen, Modoc, Plumas, Shasta, Siskiyou, Trinity**

#### ***Subregion 2-C (Lassen, Plumas)***

Janet B. Starceвич (Janesville Union ESD)

### **REGION 3 - Counties: Marin, Napa, Solano, Sonoma**

#### ***Subregion 3-A (Sonoma)***

Ron Abler (Forestville Union ESD)

#### ***Subregion 3-C (Solano)***

Charles B. Wood (Fairfield-Suisun USD)

#### ***Subregion 3-D (Marin)***

Cindi Clinton (Novato USD)

### **REGION 4 - Counties: Butte, Colusa, Glenn, Nevada, Placer, Sierra, Sutter, Tehama, Yuba**

#### ***Subregion 4-A (Glenn, Tehama)***

Rhonda J. Johnson (Red Bluff Joint Union HSD)

#### ***Subregion 4-C (Colusa, Sutter, Yuba)***

Vacant (Two-Year Term)

#### ***Subregion 4-D (Nevada, Placer, Sierra)***

Lynn MacDonald (Placer Union HSD)

### **REGION 5 - Counties: San Francisco, San Mateo**

#### ***Subregion 5-B (San Mateo)***

Karen L. Clancy (Belmont-Redwood Shores ESD)

Peter H. Hanley (San Mateo Union HSD)

### **REGION 6 - Counties: Alpine, Amador, El Dorado, Mono, Sacramento, Yolo**

#### ***Subregion 6-A (Yolo)***

Mary Leland (Washington USD)

#### ***Subregion 6-B (Sacramento)***

Janis Green (Twin Rivers USD)

Bruce Roberts (Natomas USD)

Teresa Stanley (Folsom-Cordova USD)

#### ***Subregion 6-C (Alpine, Amador, El Dorado, Mono)***

Ellen Driscoll (Rescue Union ESD)

### **REGION 7 - Counties: Alameda, Contra Costa**

#### ***Subregion 7-A (Contra Costa)***

Laura Canciamilla (Pittsburg USD)

Kathi McLaughlin (Martinez USD)

Raymond Valverde (Liberty Union HSD)

#### ***Subregion 7-B (Alameda)***

Gwen Estes (New Haven USD)

George Granger (Castro Valley USD)

Michael McMahon (Alameda City USD)

Anne White (Livermore Valley Joint USD)

### **REGION 8 - Counties: Calaveras, Mariposa, Merced, San Joaquin, Stanislaus, Tuolumne**

#### ***Subregion 8-A (San Joaquin)***

Richard J. Jones (Lodi USD)

Diana Machado (Linden USD)

Evelyn Moore (Manteca USD)

#### ***Subregion 8-C (Stanislaus)***

Faye Lane (Ceres USD)

#### ***Subregion 8-D (Merced)***

Ida M. Johnson (Merced Union HSD)

Vacant (One-Year Term)

### **REGION 9 - Counties: Monterey, San Benito, San Luis Obispo, Santa Cruz**

#### ***Subregion 9-A (San Benito, Santa Cruz)***

Bernard Bricmont (Live Oak ESD)

Vacant (Two-Year Term)

#### ***Subregion 9-B (Monterey)***

Bettye L. Lusk (Monterey Peninsula USD)

#### ***Subregion 9-C (San Luis Obispo)***

Mark Buchman (San Luis Coastal USD)

### **REGION 10 - Counties: Fresno, Kings, Madera**

#### ***Subregion 10-B (Fresno)***

Darrell Carter (West Fresno ESD)

Gilbert F. Coelho (Firebaugh-Las Deltas USD)

Betsy J. Sandoval (Clovis USD)

#### ***Subregion 10-C (Kings)***

Vacant (Two-Year Term)



242



**REGION 11 - Counties: Santa Barbara, Ventura & Las Virgenes USD**

**Subregion 11-A (Santa Barbara)**

Karen Anderson (Montecito Union ESD)

**Subregion 11-B (Ventura County and Las Virgenes USD)**

Darlene A. Bruno (Hueneme ESD)

Rob Collins (Simi Valley USD)

Deborah D. DeVries (Oxnard ESD)

Jan Iceland (Oak Park USD)

**REGION 12 - Counties: Kern, Tulare**

**Subregion 12-A (Tulare)**

Donna S. Martin (Visalia USD)

Richard Morris (Porterville USD)

Vacant (One-Year Term)

**Subregion 12-B (Kern)**

William H. Farris (Sierra Sands USD)

Ralph Nelson (Southern Kern USD)

**REGION 15 - Counties: Orange County and Lowell Jt. USD**

Tammie Bullard (Tustin USD)

Shirley Carey (Huntington Beach City ESD)

Meg Cutuli (Los Alamitos USD)

Judy Franco (Newport-Mesa USD)

Susan Henry (Huntington Beach Union HSD)

Donna McDougall (Cypress ESD)

Esther H. Wallace (Magnolia ESD)

Sharon Wallin (Irvine USD)

Vacant (One-Year Term)

**REGION 16 - Counties: Inyo, San Bernardino**

**Subregion 16-B (San Bernardino)**

Holly Eckes (Adelanto ESD)

Cathline Fort (Etiwanda ESD)

Judy M. Munoz (Victor Valley Union HSD)

Caryn Payzant (Alta Loma ESD)

Wilson So (Apple Valley USD)

Donna West (Redlands USD)

Vacant (Two-Year Term)

**REGION 17 - County: San Diego**

Doug Dechairo (Valley Center-Pauma USD)

Katie Dexter (Lemon Grove SD)

James Grier, Jr. (National SD)

Barbara Groth (San Dieguito Union HSD)

Steve Lilly (Vista USD)

Bertha J. Lopez (Sweetwater Union HSD)

Dan Lopez (Ramona USD)

Raquel Marquez-Maden (San Ysidro ESD)

Anne Renshaw (Fallbrook Union ESD)

**REGION 18 - Counties: Imperial, Riverside**

**Subregion 18-A (Riverside)**

Jesus M. Holguin (Moreno Valley USD)

Marla Kirkland (Val Verde USD)

Matteo Monica (Desert Sands USD)

Tom Thomas (Lake Elsinore USD)

Vacant (Two-Year Term)

Vacant (Two-Year Term)

**Subregion 18-B (Imperial)**

Salvador Pacheco (Calexico USD)

Vacant (One-Year Term)

**REGION 20 - County: Santa Clara**

Frank Biehl (East Side Union HSD)

Cynthia Chang (Los Gatos-Saratoga Jt. Union HSD)

Judy Hannemann (Mountain View-Los Altos Un. HSD)

Kathleen Sullivan (Morgan Hill USD)

Dana Tom (Palto Alto USD)

Vacant (One-Year Term)

**REGION 22 - Los Angeles County: North Los Angeles**

Albert S. Beattie, Sr. (Antelope Valley Union HSD)

Gwendolyn Farrell (Westside Union ESD)

John Altin Ginn (Eastside Union SD)

**REGION 23 - Los Angeles County: San Gabriel Valley and East Los Angeles**

**Subregion 23-A**

Bob Bruesch (Garvey ESD)

Ed Honowitz (Pasadena USD)

Gregory Krikorian (Glendale USD)

**Subregion 23-B**

Gilbert G. Garcia (Rowland USD)

**Subregion 23-C**

Rosemary Garcia (Azusa USD)

Camie Poulos (West Covina USD)

Joseph Probst (Charter Oak USD)

**REGION 24 - Los Angeles County: Southwest Crescent**

Leighton Anderson (Whittier Union HSD)

Dora M. De La Rosa (Palos Verdes Peninsula USD)

Vivian Hansen (Paramount USD)

Donald E. LaPlante (Downey USD)

Barbara Lucky (Palos Verdes Peninsula USD)

Sylvia V. Macias (South Whittier ESD)

Ann M. Phillips (Lawndale ESD)

Mark Steffen (Torrance USD)

10/7/09

# IMPORTANT

Deadline date for nomination  
and biographical sketch forms:  
**Thursday, January 7, 2010**

## Important 2010 Dates to keep in mind:

- Thursday, January 7: U.S. Postmark or fax deadline for *required* Nomination and Biographical Sketch Forms
- By Monday, February 1: Ballots mailed to Member Boards
- February 1 – March 15: Boards vote for Delegates
- Monday, March 15: Deadline for the ballots to be returned to CSBA (U.S. Postmark ONLY)
- By Wednesday, March 31: Ballots to be tallied
- By Thursday, April 1: Election results, except for run-offs, will be posted on CSBA's Web site
- Friday, April 30: Deadline for run-off ballots (U.S. Postmark ONLY)
- Saturday, May 22 – Sunday, May 23: Delegate Assembly meeting in Sacramento



California School Boards Association  
3100 Beacon Blvd., P.O. Box 1660 | West Sacramento, CA 95691-1660  
(916) 371-4691 (800) 266-3382 | Fax: (916) 371-3407 or (916) 669-3305 | [www.csba.org](http://www.csba.org)

244



# Providing Leadership for California's School Districts and County Offices of Education

## ABOUT THE DELEGATE ASSEMBLY

CSBA's Delegate Assembly is a vital link in the Association's governance structure. The Delegate Assembly sets the general policy direction for the Association. Working with local districts, county offices, the Board of Directors and Executive Committee, Delegates ensure that the Association reflects the interests of school districts and county offices of education throughout the state.

The Delegate Assembly is made up of approximately 270+ Delegates who are elected by local board members in 21 geographic regions throughout the state. Some geographic regions have been further divided into subregions. Ex-officio members of the Delegate Assembly with all privileges of membership include members of CSBA's Board of Directors, past presidents of CSBA and the immediate past

president of the California County Boards of Education (CCBE).

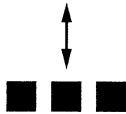
Delegates serve two-year terms beginning April 1. They meet twice a year to conduct business, and may also meet with the other Delegates and the Director within their region. Furthermore, they participate in CSBA events and they maintain contact with local boards in their region.

### CSBA GOVERNANCE

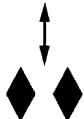
Delegates and Directors are CSBA's key governance links. They enable the Association to serve California's more than 1,000 school districts and county offices of education and its more than 5,000 locally elected school board members.



**1,000+ School Districts and County Offices of Education with 5,000+ School and County Board Members**  
(Divided into geographic regions)



**Delegate Assembly**  
(270+ Delegates elected by local boards in each CSBA region)

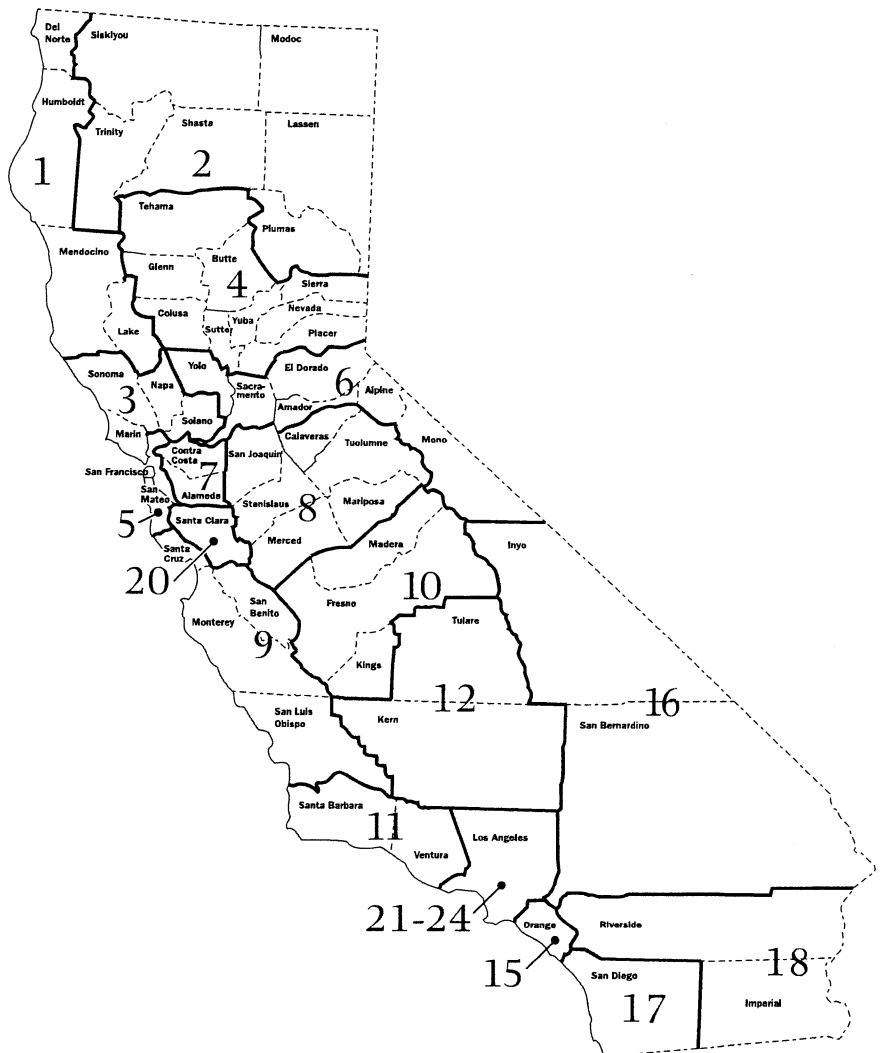


**Board of Directors**  
(26 Directors elected by the Delegate Assembly)



**Executive Committee**  
(4 officers elected by the Delegate Assembly, plus the Executive Director)

### CSBA GEOGRAPHIC REGION MAP



(continued) 245

## BECOMING A DELEGATE

### QUALIFICATIONS

To be eligible to serve on CSBA's Delegate Assembly, a board member must:

- be a trustee of a district or county office of education that is a current member of CSBA; and
- be a trustee of a district or county office of education within the geographic region or subregion which the Delegate will represent.

### TERM OF OFFICE

The term of office for each Delegate is two years and begins on April 1. Within each region, approximately half of the Delegates are elected in even-numbered years and half in odd-numbered years.

### APPOINTMENTS TO THE DELEGATE ASSEMBLY

Districts with an ADA of 30,000–39,999 may appoint one Delegate. Additional appointments may be made as follows:

40,000–99,999 ADA:  
two Delegate seats

100,000–299,999 ADA:  
three Delegate seats

300,000 ADA or higher:  
seven Delegate seats

These districts also may participate in the nomination and selection of the other Delegates from that region or subregion.

## NOMINATIONS AND ELECTIONS

### NOMINATIONS

Nominations for Delegate Assembly seats are made each year between the last Friday in October and January 7.

A board member must be formally nominated by a board in the region or subregion and may be nominated by his or her own district or county office. The nomination is an action that is taken in a public board meeting and requires a majority vote. A board may nominate as many individuals as it wishes. Nominees must sign a confirmation that they are willing to serve. *It is critical that nominations and biographical sketch forms be delivered to the CSBA office, faxed or postmarked on or before January 7; late nominations and biographical sketch forms will not be accepted.*

### ELECTIONS

Ballots are mailed by February 1 to each district or county board within the region or subregion which has a vacancy. Ballots must be delivered to the CSBA office or postmarked by March 15 in order to be accepted. Ballots may not be faxed.

Voting for Delegates is an action of the entire board rather than individual board members; therefore, it is done at a public meeting and requires a majority vote. Each board may vote for as many persons as there

are positions to be filled within the region or subregion. The ballot will indicate how many positions are available. For example, if the terms of four Delegates are expiring, each board may vote for up to four persons. County boards vote only for the county seat within the region.

### TIMELINE FOR DELEGATE ELECTIONS

Last Friday in October–Jan. 7	Nominations and biographical sketches are submitted by local boards.
Feb. 1–March 15	Local boards vote and return ballots to CSBA.
April 30	Closing date for any run-off election held in regions or subregions with a tie vote.
By May 11	Final results are distributed to the CSBA membership.
May Delegate Assembly	Seating of new Delegates.

## ROLES AND RESPONSIBILITIES OF DELEGATES

Delegates set the general policy direction and fulfill a critical governance role within the Association. They communicate the interests of local boards to CSBA's Board of Directors, Executive Committee and staff. Delegates give policy and legislative direction through the adoption of the Policy Platform every two years and the adoption of other policy statements as needed. They also speak on issues and provide direct advocacy on behalf of the Association.

Delegates play an important communications and support role within their region. They also elect the Association's officers and Board of Directors. The authority and primary duties of Delegates are contained in the CSBA Bylaws.

### DELEGATES' ROLES AND RESPONSIBILITIES

Primary responsibilities of Delegates include:

- providing a link to other public officials at the local, state and national levels;
- providing a communications link between local board members and the regional Director;
- attending all Delegate Assembly meetings;
- adopting the Policy Platform which guides the Association's policy and political leadership activities;
- as needed, adopting policies and positions to supplement the Platform;
- providing testimony and input on critical issues;
- electing the officers, Board of Directors and Nominating Committee members;
- adopting the Association's Bylaws;
- serving on committees, task forces and focus groups; and
- supporting the Association's activities and events.



California School Boards Association

3100 Beacon Blvd., P.O. Box 1660 | West Sacramento, CA 95691-1660

(916) 371-4691 (800) 266-3382 | Fax: (916) 371-3407 | E-Mail: [csba@csba.org](mailto:csba@csba.org) | [www.csba.org](http://www.csba.org)