



DEL MAR

UNION SCHOOL DISTRICT

Mission Statement

Supported by an involved community, an outstanding staff, and a shared vision for academic excellence, the Del Mar Union School District is committed to providing a rigorous, inspiring, and nurturing education program that is continually evolving to develop well-round individuals who embrace learning for life and who are prepared to meet the challenges of the future.

We believe that...

- Every individual has worth
- Individuals deserve the opportunity to reach their potential
- Learning is a life-long process
- Everyone has the right to be safe
- Everyone can make a difference
- Individuals and communities have responsibilities to each other
- The uniqueness of individuals enriches the community

We believe in...

- Honesty and integrity
 - Treating others with respect
 - The principles of Democracy
- www.dmusd.k12.ca.us

Board of Trustees

Dr. Annette Easton
Steven McDowell
Doug Perkins
Comischell Rodriguez
Katherine White



Superintendent

Dr. Sharon McClain

DEL MAR UNION SCHOOL DISTRICT

Board of Trustees Special Board Meeting

March 11, 2009
6:00 p.m.

Del Mar Hills Academy
14085 Mango Drive, Del Mar, CA 92014

*Welcome to the monthly meeting of the
Del Mar Union School District Board of Trustees. . .*

Public Inspection of Documents

In compliance with Government Code 54957.5, agenda-related documents that have been distributed to the Board less than 72 hours prior to the board meeting are available for inspection at the Del Mar Union School District, 225 9th St. Del Mar, CA 92014.

Hearing of the Public

Persons wishing to address the Board on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to 3 minutes per person, per topic. If you wish to speak, complete a card (located at the sign-in desk) and present it to the Secretary of the Board prior to the start of the meeting. When the Board President invites you to the podium, please state your name, address, and organization before making your presentation.

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may (1) acknowledge receipt of the information, (2) refer to staff for further study; or (3) refer the matter to the next agenda.

Consent Calendar

All matters listed under Consent are those on which the Board has previously deliberated or which can be classified as routine items of business. An administrative recommendation on each item is contained in the agenda supplements. There will be no separate discussion of these items prior to the time the Board of Education votes on the motion unless members of the Board, staff, or public request specific items to be discussed or pulled from the consent items.

To address an item on the Consent Calendar, please follow the procedure described under Hearing of the Public.

Closed Session

The Board will meet in Closed Session to consider qualified matters of litigation, employee negotiations, student discipline, employee grievances, personnel qualifications, or real estate negotiations.

Cell Phones/Pagers

As a courtesy to all meeting attendees, please set cellular phones and pagers to silent mode and engage in conversations outside the meeting room.

Assistance With Meeting

In compliance with the Americans With Disabilities Act and AB-3035, if you require special assistance to participate in this meeting, please contact the Superintendent at (858) 755-9301 at least 24 hours prior to the start of the meeting to enable the District to make reasonable arrangements.

CALL TO ORDER - OPEN SESSION 4:00 P.M.

BOARD PRESIDENT CALLS FOR BLUE SPEAKER SLIPS

1. PUBLIC INPUT CONCERNING ITEMS ON THE CLOSED SESSION AGENDA

ADJOURN TO CLOSED SESSION (In the Del Mar Hills Academy – Administration Office
Conference Room, 14085 Mango Drive, Del Mar, CA 92014)

CALL TO ORDER – CLOSED SESSION

CLOSED SESSION AGENDA:

- 1.1 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE** pursuant to (Government Code 54957)
- 1.2 PUBLIC EMPLOYEE PERFORMANCE EVALUATION:** Title: Superintendent (G.C. 54957)
- 1.3 CONFERENCE WITH REAL PROPERTY NEGOTIATOR** (G.C. 54956.8)- Property: 225 9th Street, Del Mar, California 92014—Conference with Real Property Negotiator: Dr. Sharon McClain; Negotiating Parties: DMUSD and the City of Del Mar—Under Negotiation: Potential Modification of Purchase Agreement Terms
- 1.4 CONFERENCE WITH LABOR NEGOTIATOR** (G.C. 54957.6)
Agency Designated Representatives: Sharon McClain, Superintendent and Rodger Smith, Director of Human Resources and Facilities Planning; Employee Organization: Del Mar California Teachers Association
- 1.5 CONFERENCE WITH REAL PROPERTY NEGOTIATOR** (G.C. 54956.8)- Property: 2002 Jimmy Durante Blvd., Del Mar, CA 92014; 2010 Jimmy Durante Blvd., Del Mar, CA 92014; 4108-4122 Sorrento Valley Blvd., San Diego, CA 92121—Agency Negotiators: Rodger Smith, Director of Human Resources/Facility Planning; Mark Kagan and Chuck Wasker, Commercial Real Estate Agents—Negotiating Parties: Board of Trustees, Del Mar Union School District—Under Negotiation: Instructions to negotiators regarding price, terms of the sale and/or lease.

Adjournment of Closed Session: Time: _____p.m.

Motion____Second____Ayes____Nays____

RECONVENE TO OPEN SESSION: 6:00 p.m.

2. REPORT OF ACTION TAKEN IN CLOSED SESSION:

3. APPROVAL OF AGENDA

Motion____Second____Ayes____Nays____

4. PUBLIC COMMENT

5. ACTUAL COST OF 2008/2009 COLLECTIVE BARGAINING AGREEMENT

6. UPDATE, STATE BUDGET

Official Agenda, Special Board Meeting of March 11, 2009

7. UPDATE, FEDERAL STIMULUS PACKAGE

8. BOARD APPROVAL, 2008/2009 2ND INTERIM FINANCIAL REPORT, CASH FLOW REPORT, AND MULTIYEAR PROJECTION REPORT

*Motion*____*Second*____*Ayes*____*Nays*____

9. 2ND READING AND APPROVAL, ADMINISTRATIVE REGULATIONS 3290: GIFTS, GRANTS AND BEQUESTS

*Motion*____*Second*____*Ayes*____*Nays*____

10. WITHDRAWAL FROM THE DISTINGUISHED TEACHER IN RESIDENCE (DTIR) PROGRAM CALIFORNIA STATE UNIVERSITY, SAN MARCOS, FOR THE 2009-2010 SCHOOL YEAR

*Motion*____*Second*____*Ayes*____*Nays*____

11. DISCUSSION/ACTION, ELIMINATION OF PROGRAMS IN 2008/2009

*Motion*____*Second*____*Ayes*____*Nays*____

12. DISCUSSION, SHARED CONTRACTS

13. CLARIFICATION OF BOARD VOTE, OPTION 2 – EXTENDED STUDIES CURRICULUM PROGRAM

14. DATES FOR BOARD WORKSHOP – DEVELOPMENT OF BOARD WORKING NORMS

15. UPDATE, BROADCASTING/PODCASTING REGULAR MONTHLY BOARD MEETINGS

16. NATIONAL SCHOOLS BOARDS ASSOCIATION 2009 ANNUAL CONFERENCE

17. DISCUSSION/ACTION, BOARD POLICY 9323, MEETING CONDUCT

*Motion*____*Second*____*Ayes*____*Nays*____

18. APPROVAL OF MINUTES

- Minutes of Special Board Meeting/Board Workshop of January 14, 2009
- Minutes of Regular Board Meeting of January 21, 2009
- Minutes of Special School Visitation Board Meeting of January 21, 2009
- Minutes of Special School Visitation Board Meeting of February 4, 2009
- Minutes of Special Board Meeting of February 4, 2009

*Motion*____*Second*____*Ayes*____*Nays*____

19. ADJOURNMENT OF SPECIAL BOARD MEETING OF MARCH 11, 2009

Time: _____*p.m.*

*Motion*____*Second*____*Ayes*____*Nays*____

March 6, 2009

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Sharon McClain, Superintendent

Subject: Actual Cost of 2008/2009 Collective Bargaining Agreement

At the January 21, 2009 Regular Board Meeting, the Board of Trustees approved a salary schedule enhancement for all employees of 3% effective December 1, 2008. At the time, a Collective Bargaining Disclosure Form was provided using estimates from December 2008. Attached is analysis of the estimates compared to actual. The original estimate was .77% more than the actual cost.

Also, I have received many inquiries regarding the cost of the agreement for each classification. Attached is a breakdown and chart of the cost by classification.

FISCAL IMPACT: Presentation of this report is for information only and does not affect revenues, expenses, or projected ending fund balances in the 2008-2009 Budget.

RECOMMENDED: Information Only

Del Mar Union School District
Collective Bargaining Update
February 28, 2009
Combined General Fund

Comparison of Estimates to Actuals

	First Interim - December 08	Collective Bargaining Agreement January 09	Without Raise or Retro Prior to February 09 Payroll	With Raise and Estimated Retro After February 09 Payroll
Certificated	\$ 21,328,962	\$ 21,736,151	\$ 21,157,694	\$ 21,762,315
Classified	\$ 5,709,302	\$ 5,818,298	\$ 5,596,219	\$ 5,685,182
Benefits	\$ 6,217,611	\$ 6,330,101	\$ 6,094,455	\$ 6,176,573
	\$ 33,255,875	\$ 33,884,550	\$ 32,848,368	\$ 33,624,070

	Difference Between First Interim and February Payroll	Difference Between Collective Bargaining Agreement and February Payroll	Difference Between Prior to February Payroll and February Payroll
Certificated	\$ 433,353	\$ 26,164	\$ 604,621
Classified	\$ (24,120)	\$ (133,116)	\$ 88,963
Benefits	\$ (41,038)	\$ (153,528)	\$ 82,118
	\$ 368,195	\$ (260,480)	\$ 775,702

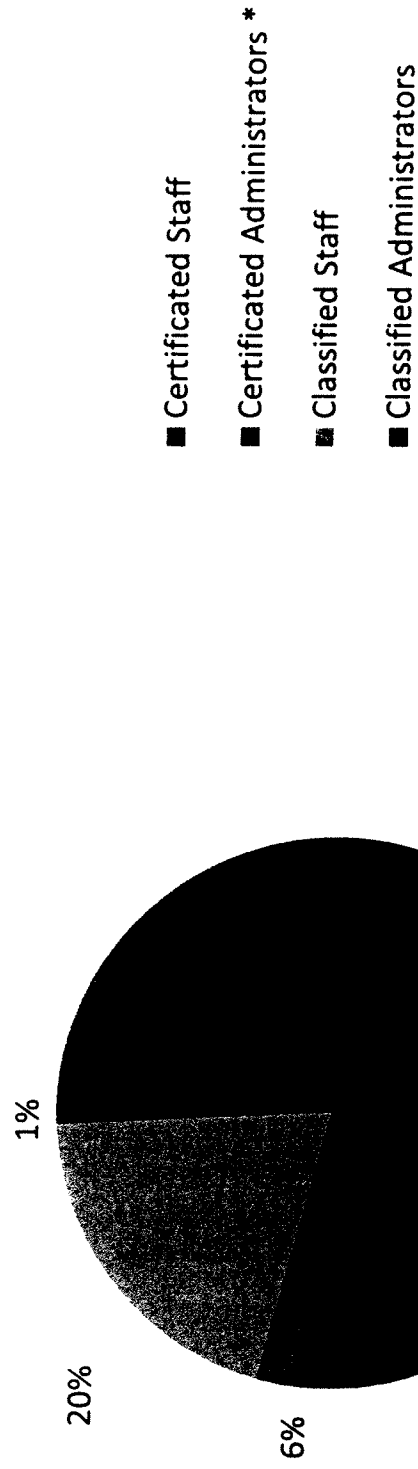
-0.77% Percentage difference between Collective Bargaining Agreement and February Payroll

Allocation of 08-09 3% Salary Increase By Classification

	% of February Payroll	Cost of Raise and Retro by Classification
Certificated Staff	74%	\$ 570,804.87
Certificated Administrators *	6%	\$ 43,258.85
Classified Staff	20%	\$ 156,024.00
Classified Administrators	1%	\$ 5,614.28
	100%	\$ 775,702.00

*Excluding Superintendent. Please see Superintendent Contract for increase levels.

Allocation of 08-09 3% Salary Increase By Classification for the Combined General Fund



* Increase effective 12/1/08 for all employees
excluding the Superintendent

March 6, 2009

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Sharon McClain, Superintendent

Subject: 2008-2009 State Budget Update

At the March 6, 2009 School Services of California, Inc. an update on the 2008-2009 State Budget was provided. In order to help offset the impact of funding cuts, the Budget provides two types of flexibility:

1. Ending Balance sweeps – based on 2007-2008 ending balance for state categorical programs with specific exceptions.
2. Transfer flexibility for identified state categorical programs – funds may be transferred from eligible programs to any other educational purpose.

Attached is a spreadsheet that shows DMUSD affected categorical programs and their funding levels for 2007-2008 and 2008-09. Any unspent funds that may be eligible for flexibility, are listed on the sheet. Also, ending balances that may be eligible for “sweeping” are listed.

Currently there is not enough information to make a final determination on whether DMUSD will be able to use either current or prior year categorical funds to offset the deficit spending in the Unrestricted General Fund. A hold on spending in the listed programs would increase the level of flexibility DMUSD will be able to execute once the final determination is made.

FISCAL IMPACT: It is estimated the amount of categorical funds that may be used for other educational purposes to be in excess of \$300,000.

RECOMMENDED: The Superintendent recommends a hold on spending in the listed categorical programs, with the Superintendent reserving the authority to approve expenditures in the listed programs as needed.

6.0

Union School District
State Funding Update
January 26, 2009

Other State Revenue	Resource	2007-2008 Unaudited Actuals	Reduction to 2008-2009 State Adopted	Reduction to 2008-2009 February State Adopted	Change From 2007-2008 to 2008-2009	Recalculated 2008-2009	2008-2009 District First Interim	Reduction at 2008-2009 Second Interim	Funds Spent by DMUSD 2/28/09	Contribution from Unrestricted General Fund	Possible Flexibility of 09 Restricted Funds	Possible Flexibility of 6/30/08 Restricted Ending Balance Funds
8311	7090 Economic Impact Aid	\$ 119,630	0.00%	-5.30%	\$ (6,340)	\$ 113,290	\$ 120,129	\$ (6,839)	\$ 111,429		n/a	n/a
8311	7140 Gifted and Talented	34,970	-0.50%	-15.40%	\$ (5,560)	\$ 29,410	\$ 33,367	\$ (3,957)	\$ 8,388		\$ 21,022	\$ 26,737
8311	7230 Transportation-Home to School	74,961	-1.70%	0.00%	\$ (1,274)	\$ 73,687	\$ 70,097	\$ 3,590	\$ 73,687		n/a	n/a
8590	6286 Eng Lang Acq Program - Tchrs Stdt	8,296	-0.50%	-15.40%	\$ (1,319)	\$ 6,977	\$ 6,603	\$ 374	\$ 277		n/a	n/a
8590	6760 Arts and Music Block Grant	64,615	0.00%	-15.40%	\$ (9,951)	\$ 54,664	\$ 55,649	\$ (985)	\$ 6,969		\$ 47,695	\$ 11,151
8590	7156 IMFRP/Inst Mat Realign	246,541	-0.50%	-15.40%	\$ (39,200)	\$ 207,341	\$ 223,078	\$ (15,737)	\$ 132,769		\$ 74,572	\$ 37,234
8590	7271 Peer Assistance and Review	23,760	-0.50%	-15.40%	\$ (3,728)	\$ 19,982	\$ 20,037	\$ (55)	\$ 4,405		\$ 15,577	\$ 7,569
8590	7393 Professional Dev Block Grant	168,597	-0.50%	-15.40%	\$ (26,807)	\$ 141,790	\$ 156,846	\$ (15,056)	\$ 197,158	\$ (55,368)	n/a	\$ 7,569
8590	7395 School and Lib Improvement Block Grant	288,893	-0.50%	-15.40%	\$ (45,934)	\$ 242,959	\$ 268,758	\$ (25,799)	\$ 196,431		\$ 46,528	\$ 54,825
					\$ (140,164)	\$		\$ (64,465)				

B - The State is one year behind on apportioning this grant. Funding will be recognized when received

C - Funds being spend in 08-09 are apportioned in 06-07, received in 07-08

D - Fund apportioned in 07-08 and received in 08-09 are still not 100% guarantee

8434	n/a	Class Size Reduction, K-3	A	A	\$ -	\$ 2,492,217	2,492,217	\$
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07-08. Unable to quantify change in funding until April 30, 2009 when final funding application is completed

Above funding is calculated using update of March 6, 2009. Funding is subject to change until June 30, 2009.

March 6, 2009

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Sharon McClain, Superintendent

Subject: Update, Federal Stimulus Package

At the March 6, 2009 School Services of California, Inc. an update on the Federal Stimulus Package was provided. The latest information regarding the Federal Stimulus Package confirms my previous report to the Board of Trustees.

- The exact amount of funding that will be provided to each agency is unknown
- When the money will be provided is unknown
- Whether the funding will be in one payment, or spread over multiple years is unknown
- Time frame in which the funds must be spent is unknown

Districts are advised **NOT** to budget any federal stimulus package funding until we receive official notification of an allocation.

FISCAL IMPACT: Presentation of this report is for information only and does not affect revenues, expenses, or projected ending fund balances in the 2008-2009 Budget.

RECOMMENDED: For information only. No action required.

March 6, 2009

To: Board Members

From: Dena Whittington, Assistant Superintendent of Business Services

Through: Sharon McClain, Superintendent

Subject: 2008-2009 Second Interim Financial Report, Cash Flow Report, and Multiyear Projection Report

AB1200 requires Local Educational Agencies to file interim reports of their annual budget as of October 31 and January 31, respectively. The District must collect the financial data for these reporting periods and prepare appropriate interim reports for Governing Board review, approval and submission, within 45 days of the close of these periods. Education Codes 42130 and 42131 require that Interim Reports be submitted to the Governing Board on the SACS forms.

FISCAL IMPACT: Presentation of this report is for information only and does not affect revenues, expenses, or projected ending fund balances in the 2008-2009 Budget.

RECOMMENDED: For information only. No action required.

8.0

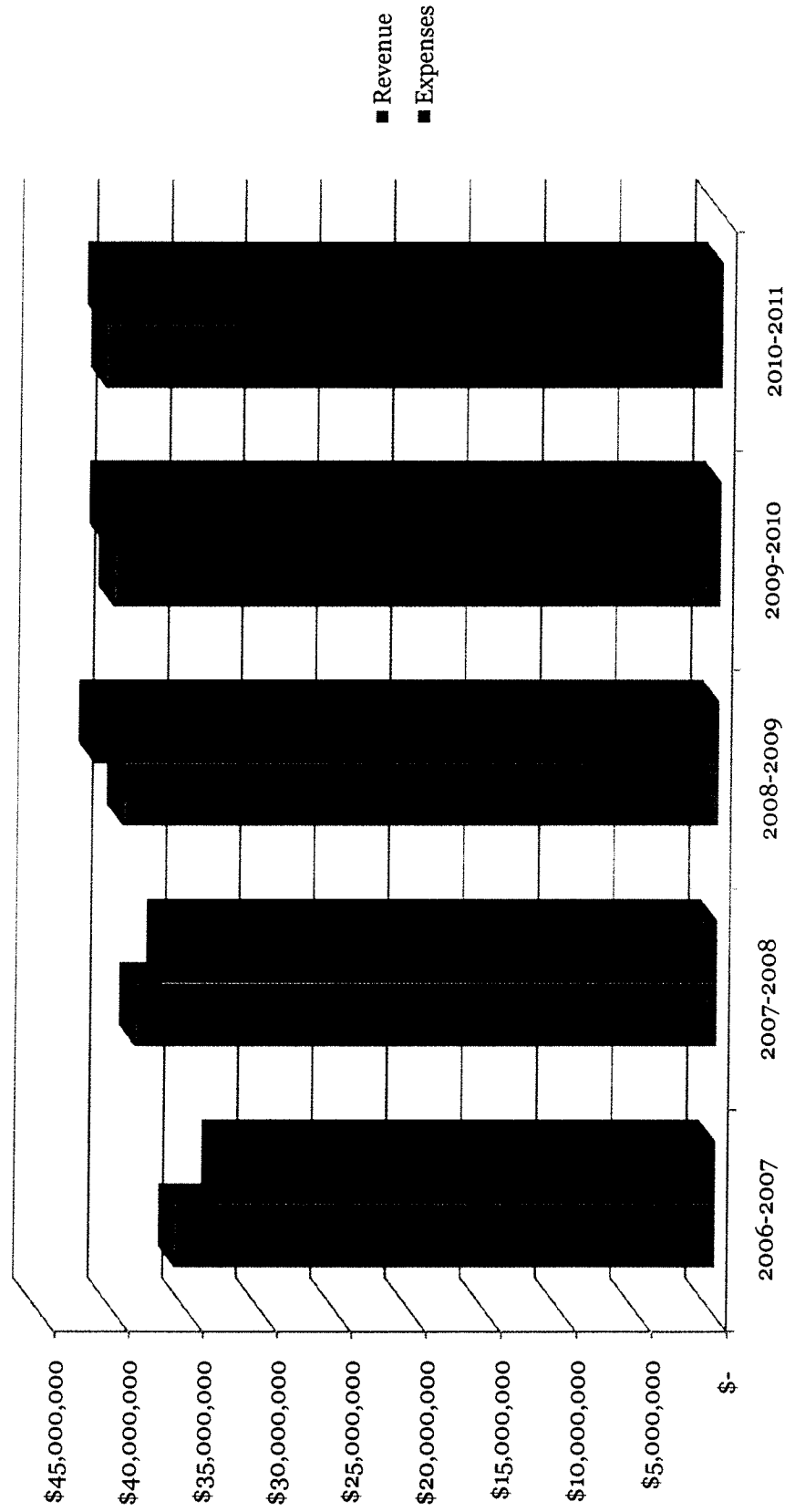
2008-2009 Second Interim

Del Mar Union School District

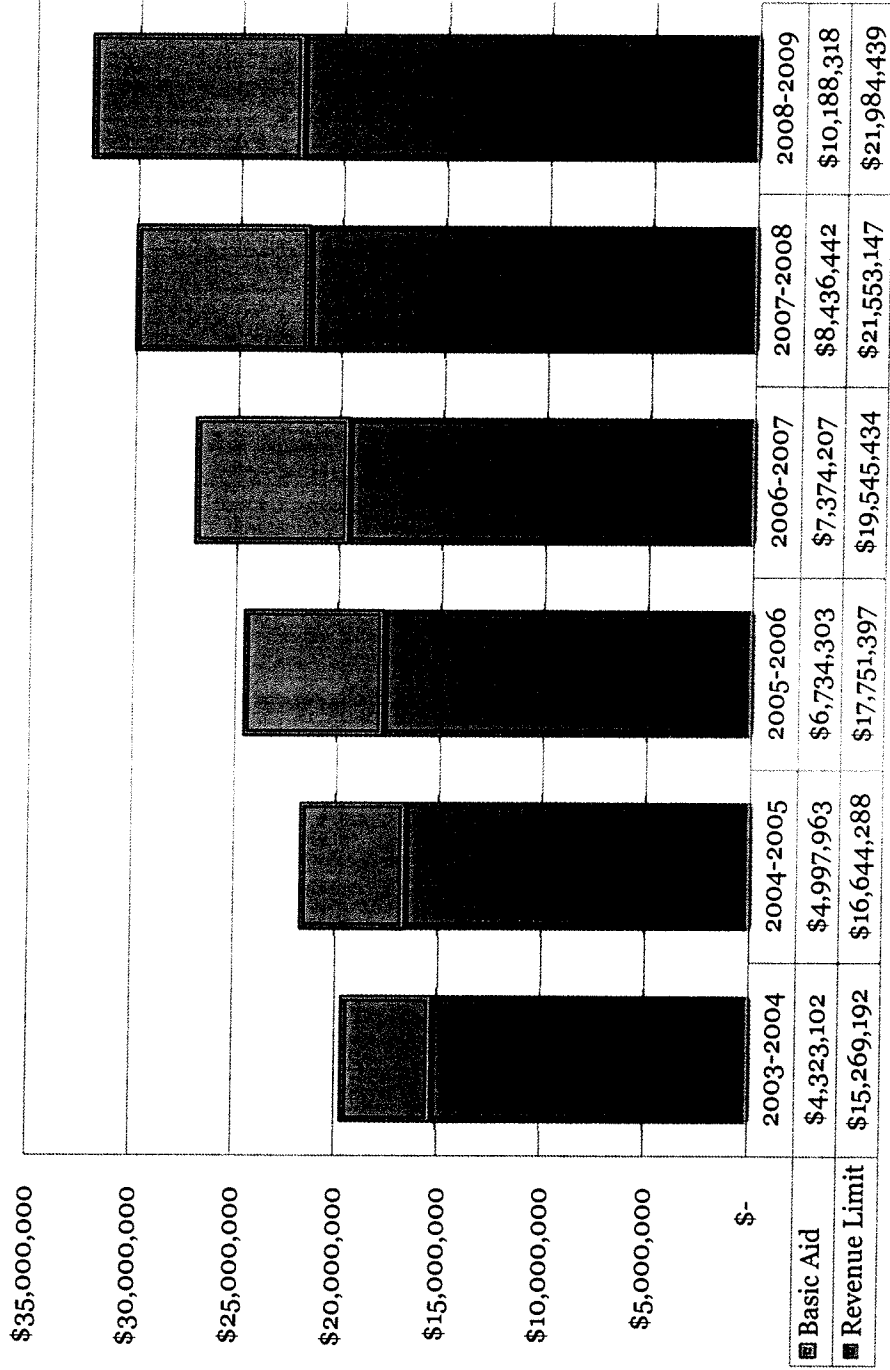
Bottom Line

	Unrestricted General Fund	Restricted General Fund	Total General Fund
Revenue	\$ 36,156,662	\$ 3,672,012	\$ 39,828,674
Expense	\$ 32,542,075	\$ 9,053,859	\$ 41,595,934
Other Financing Sources	\$ (4,621,766)	\$ 4,431,536	\$ (190,230)
Net Change	\$ (1,007,179)	\$ (950,311)	\$ (1,957,490)

Comparison of Revenues and Expenditures

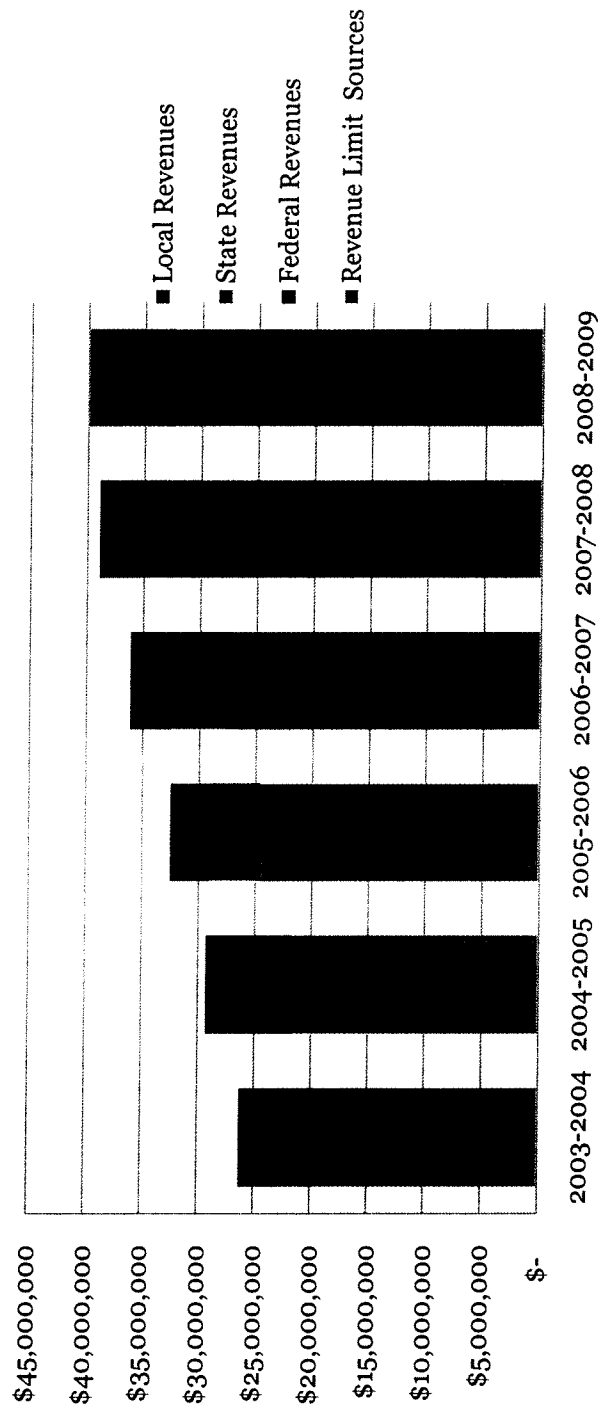


Revenue Limit and Property Taxes

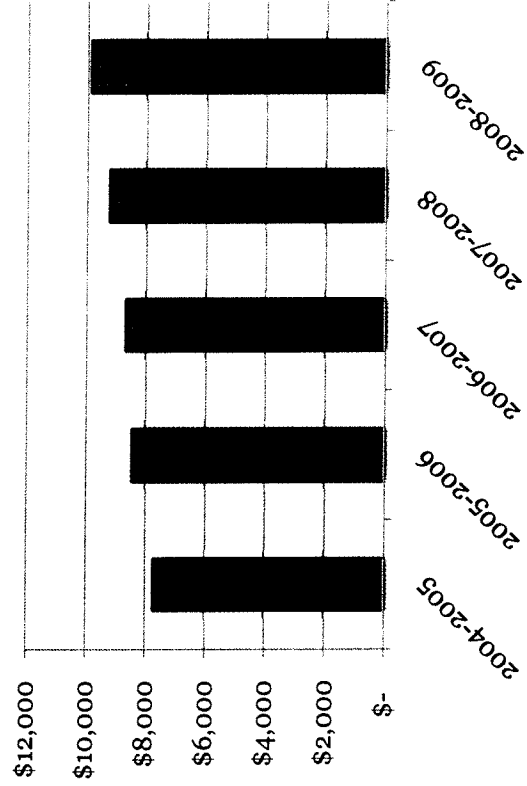
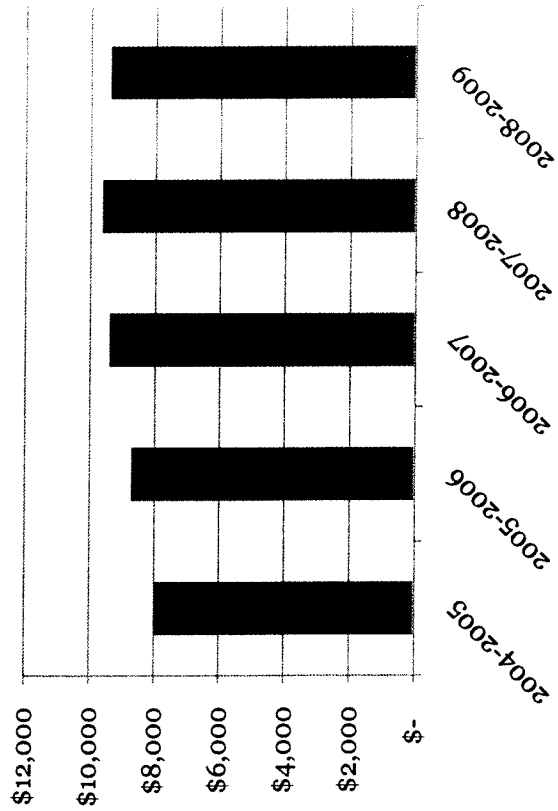


DMUSD Revenue

- Revenues other than Property Taxes are declining

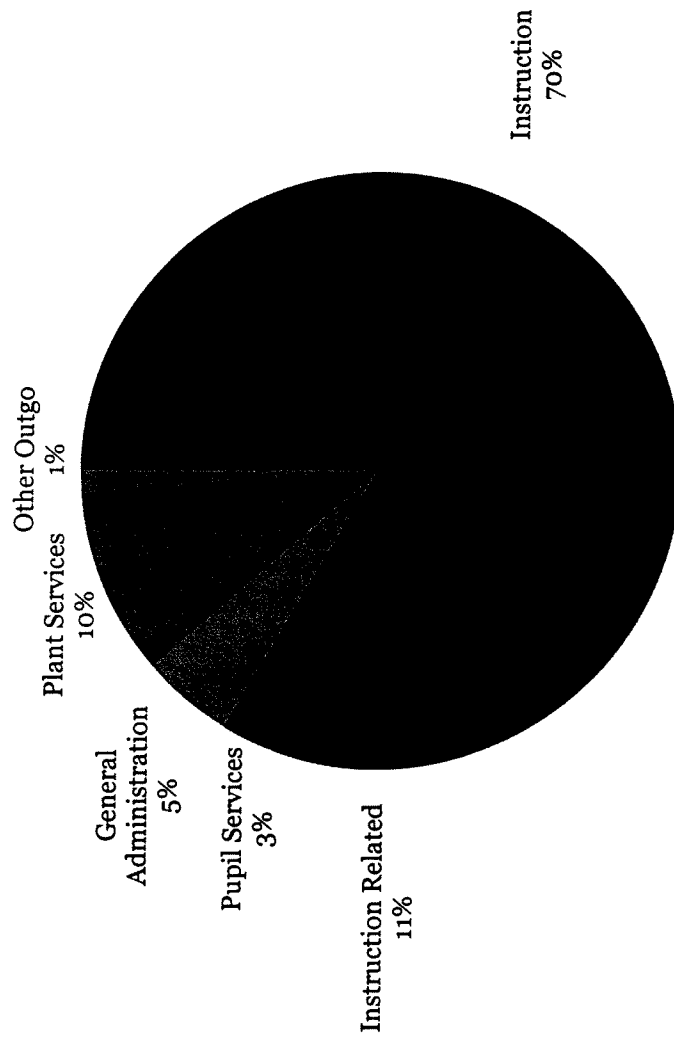


Current Deficit Spending Equals \$439 per student



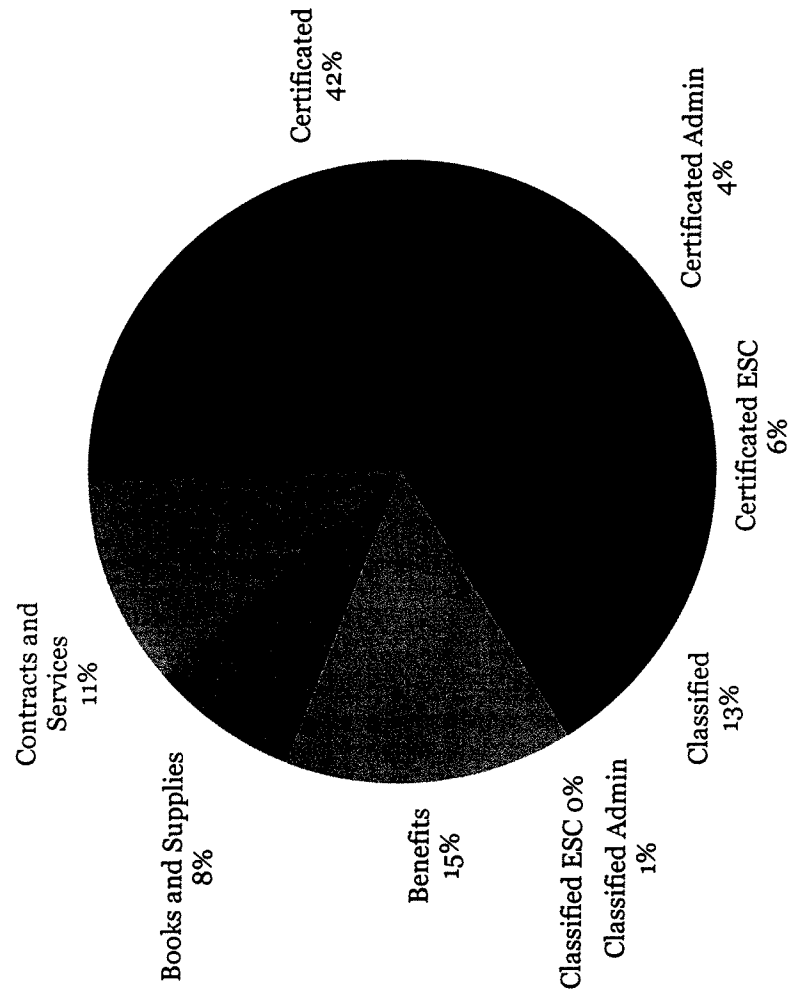
Expenditure by Function

- 81% of Expenditures are for Instruction or Instruction Related



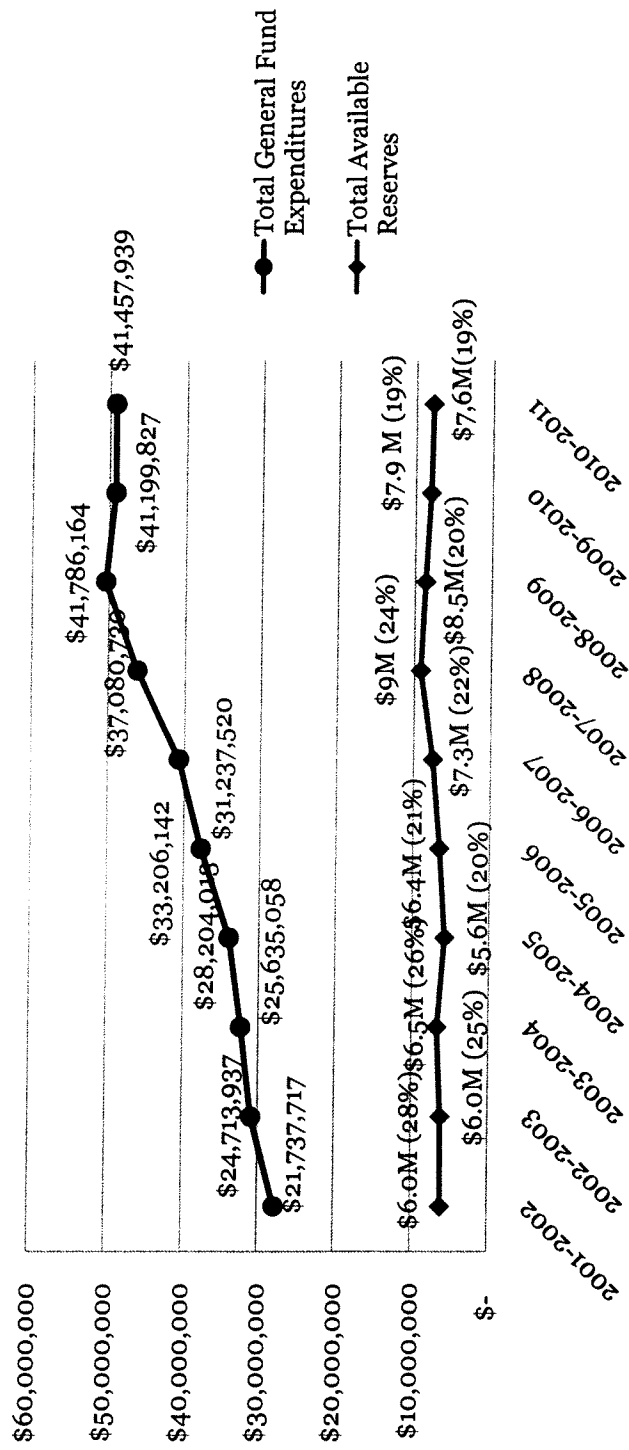
Expenditure by Object

- 81% of expenditures are on Salary and Benefits



Reserves

- 3% minimum requirement is \$1,2427,878
- SSC recommended Basic Aid reserves \$10,188,318
- Current available reserves of \$8,524,318





Multi-Year Projection

- 2% Property Tax Growth in 09-10 and 10-11
- Reduction of 10 Certificated FTE in 09-10 and 10-11
- Step and Column included
- Zero COLA included
- CPI applied to supplies for inflation
- No enrollment growth (no expansion teachers)
- Results in the Unrestricted General Fund:
 - Deficit Spending of \$1,007,170 in 08-09
 - Deficit Spending of \$621,682 in 09-10
 - Deficit Spending of \$228,283 in 10-11

Del Mar Union School District
2008-2009 Second Interim
March 11, 2009

SACS Forms
And
Supplemental Info

Del Mar Union School District

2008/09 Second Interim

NARRATIVE

RESTRICTED AND UNRESTRICTED FUND SUMMARY

The following narrative explains changes that have occurred in the District's

2008/09 First Interim as of October 31, 2008 as compared to the

2008/09 Second Interim as of March 11, 2009.

Income

Property Tax and Revenue Limit Sources **\$1,407,276**

Increase per estimate received from County Tax Assessor's Office.

Federal Revenue **- \$41,776**

Federal revenues reduced in the Special Education Discretionary Grant.

State Revenue **\$105,146**

Lottery and PETIP Grant increases. Reduction in all other Categorical Programs. Please see attached spreadsheet for breakdown.

Local Revenue **\$126,339**

Site non-staff fundraising donations received since First Interim.

Expenditures

Certificated Salaries **\$433,353**

Increase to collective bargaining agreement.

Classified Salaries **\$-24,120**

Outsourcing of classified positions in restricted programs.

Employee Benefits **\$-40,816**

Change in statutory benefits associated both certificated and classified staff.

Books and Supplies **\$347,718**

Increase is due to non-staff fundraising donations.

Services and Other Operating Expenditures **\$-43,423**

Reduction in professional/consulting services.

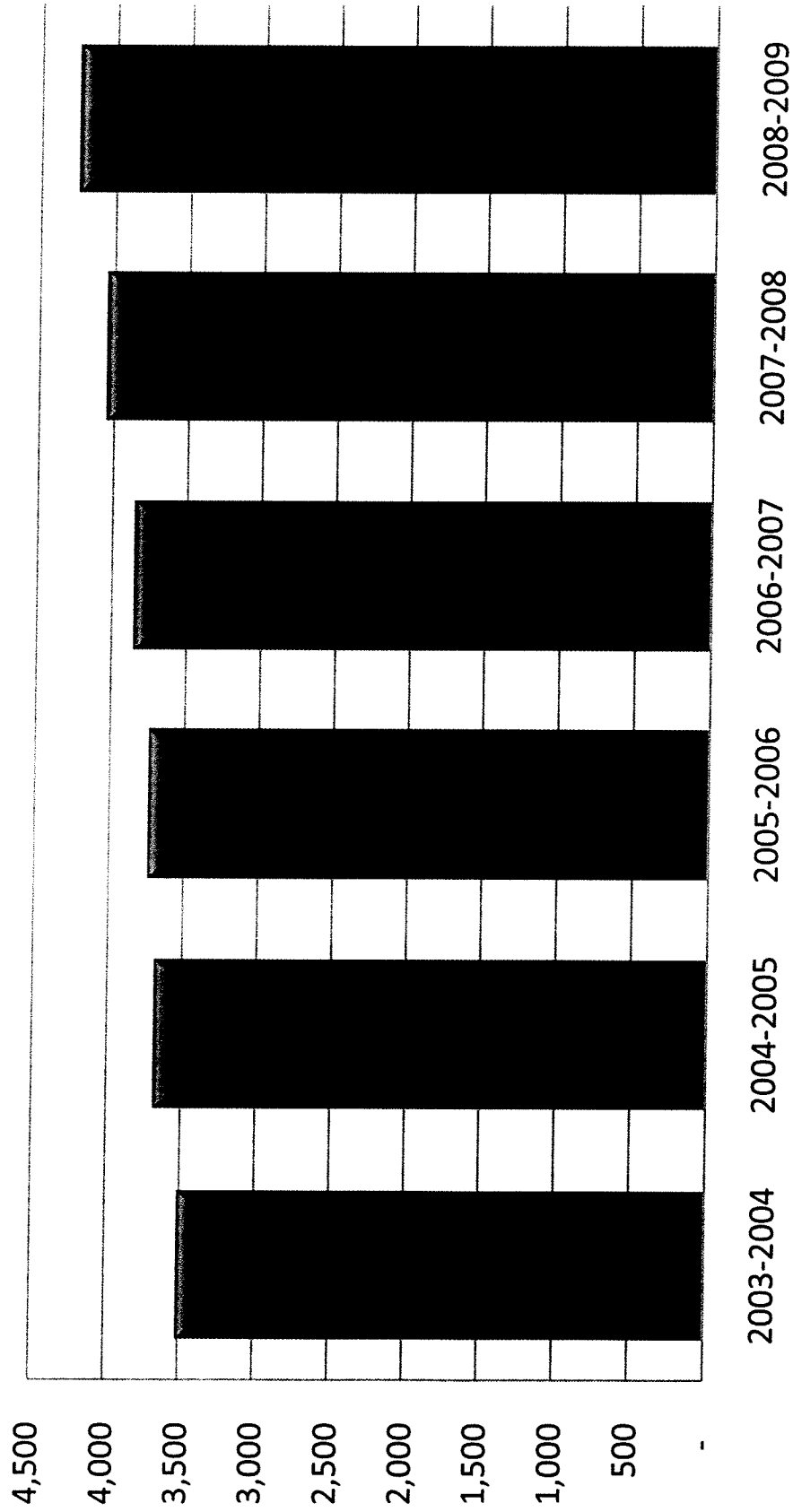
Capital Outlay	\$147
Minor decrease in capital outlay.	
Other Outgo	No change
Transfers of Indirect/Direct Support	No change

Projected Ending Balance

Ending Balance **-\$924,418**

The net change of Revenues and Expenditures is a negative positive \$924,418 The majority of this change is the increase in property tax estimates.

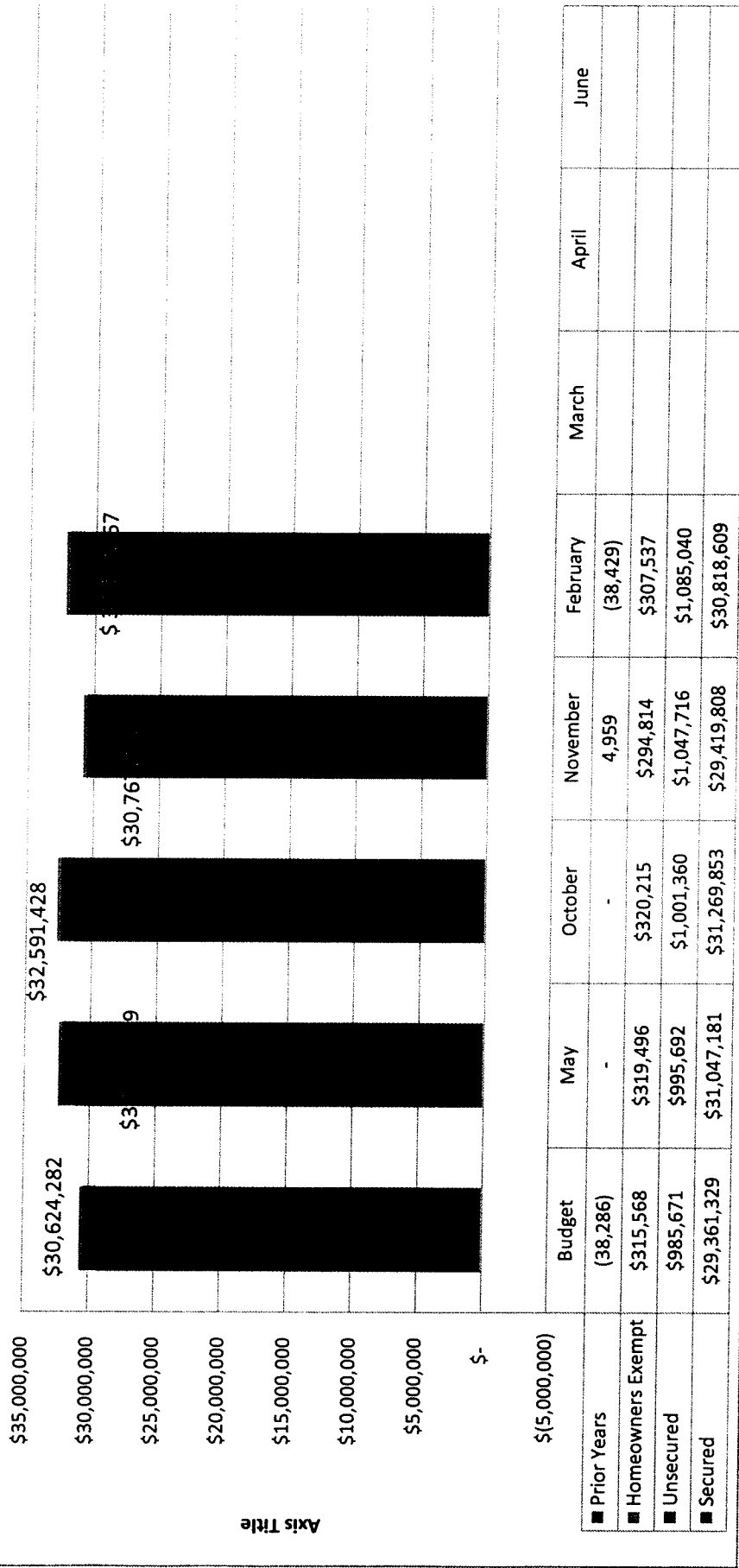
DMUSD Enrollment History



**Del Mar Union School District
2008-2009 Estimated Property Tax
From San Diego County Tax Assessor**

07-08 Final	\$	28,689,753	\$	1,001,359	\$	293,794	4,683	\$	29,989,589	
Date of Estimate										Increase from 07-08
Budget	\$	29,361,329	\$	985,671	\$	315,568	(38,286)	\$	30,624,282	2%
May	\$	31,047,181	\$	995,692	\$	319,496	-	\$	32,362,369	8%
October	\$	31,269,853	\$	1,001,360	\$	320,215	-	\$	32,591,428	9%
November	\$	29,419,808	\$	1,047,716	\$	294,814	4,959	\$	30,767,297	3%
February	\$	30,818,609	\$	1,085,040	\$	307,537	(38,429)	\$	32,172,757	7%
March								\$	-	
April								\$	-	
June								\$	-	

08-09 Estimated Property Taxes SD County Tax Assessor



**Del Mar Union School District
History of Revenue Limit and Property Taxes
2001 to 2008**

Year	Revenue Limit	Basic Aid	Total Property		Percent Increase
			Taxes		
2003-2004	\$ 15,269,192	\$ 4,323,102	\$ 19,592,294	-	
2004-2005	\$ 16,644,288	\$ 4,997,963	\$ 21,642,251		10%
2005-2006	\$ 17,751,397	\$ 6,734,303	\$ 24,485,700		13%
2006-2007	\$ 19,545,434	\$ 7,374,207	\$ 26,919,641		10%
2007-2008	\$ 21,553,147	\$ 8,436,442	\$ 29,989,589		11%
2008-2009	\$ 21,984,439	\$ 10,188,318	\$ 32,172,757		7%

Revenue Limit and Property Taxes

\$35,000,000

\$30,000,000

\$25,000,000

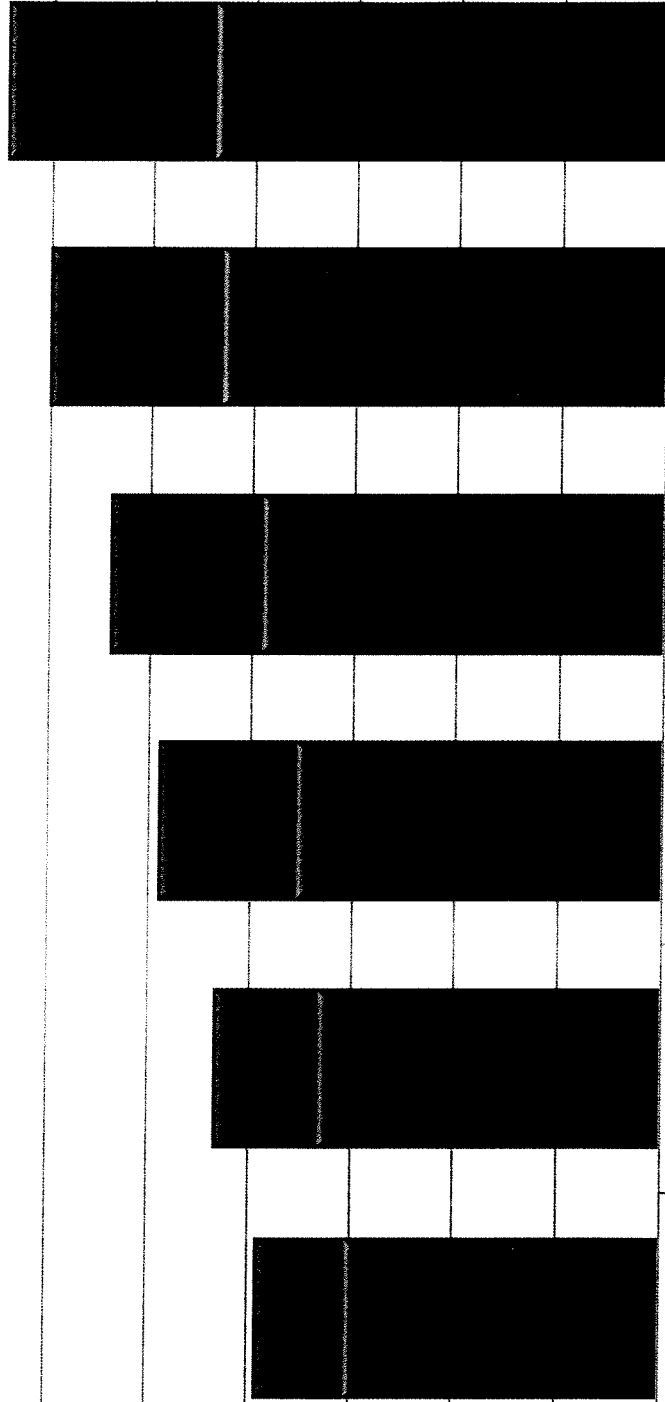
\$20,000,000

\$15,000,000

\$10,000,000

\$5,000,000

\$-



■ Basic Aid

■ Revenue Limit

2003-2004

2004-2005

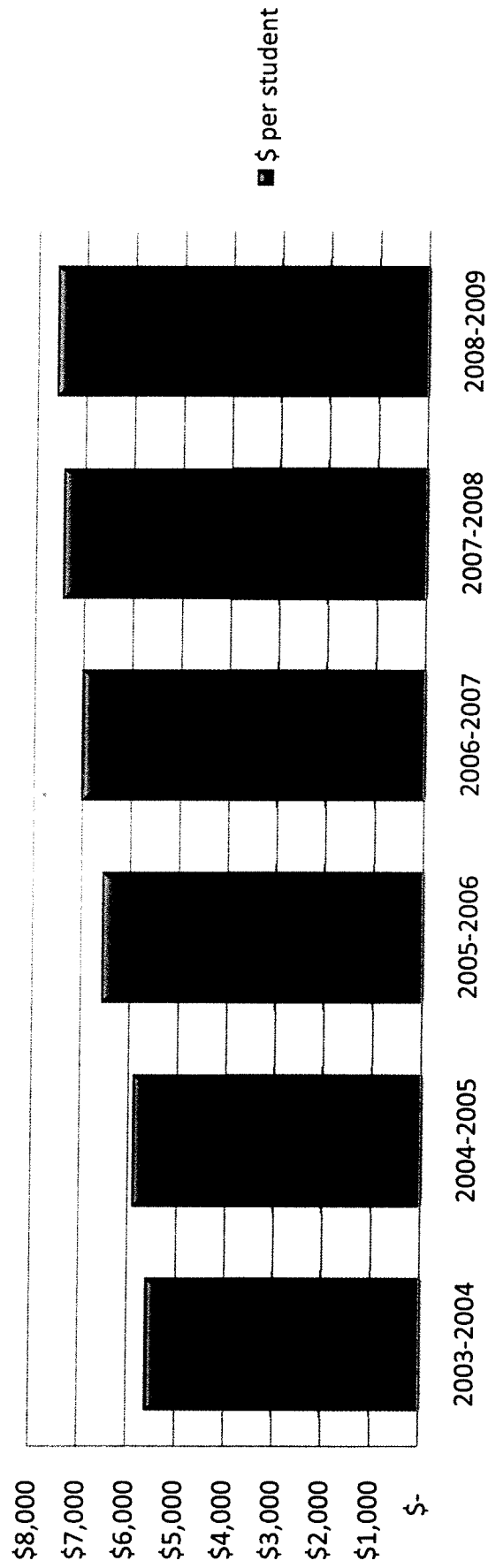
2005-2006

2006-2007

2007-2008

2008-2009

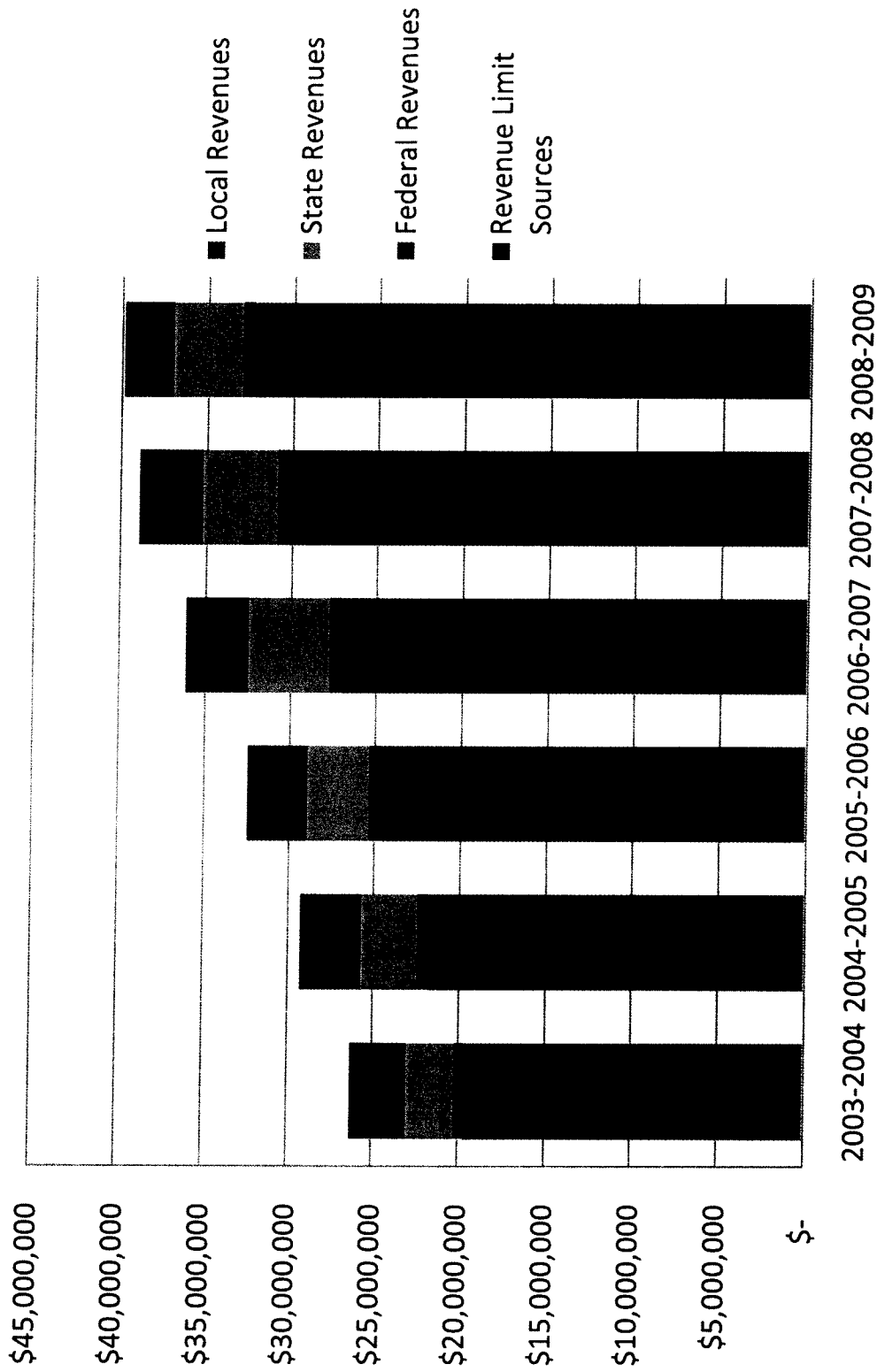
DMUSD History of Property Taxes per Pupil



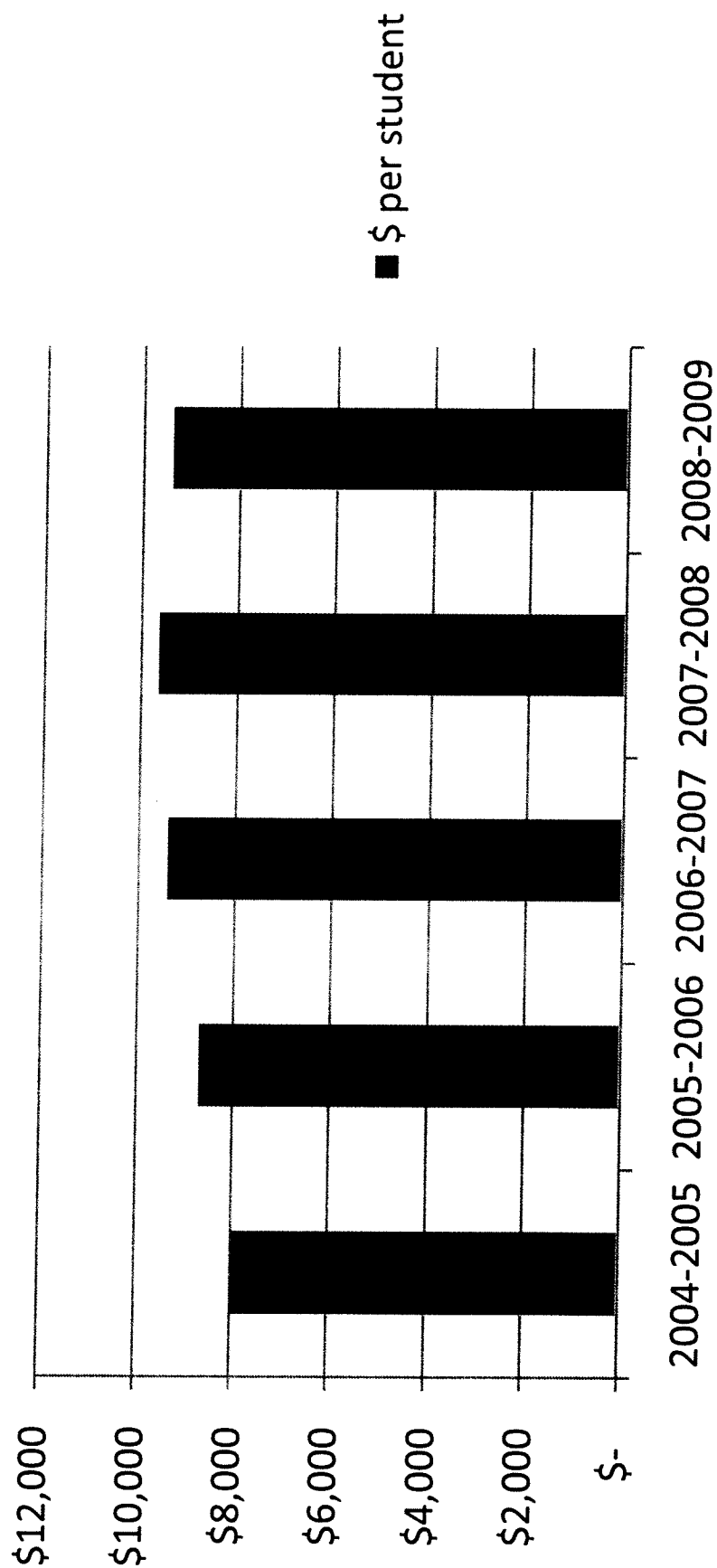
**Del Mar Union School District
History of Revenues
General Fund**

Year	Revenue Limit		Federal Revenues	State Revenues	Local Revenues	Total Revenues	Enrollment	\$ per student
	\$	Sources						
2003-2004	\$ 19,684,899	\$	\$ 510,391	\$ 2,779,571	\$ 3,310,779	\$ 26,285,640	3,506	\$ 7,497
2004-2005	\$ 21,739,014	\$	\$ 649,188	\$ 3,301,180	\$ 3,583,176	\$ 29,272,558	3,675	\$ 7,965
2005-2006	\$ 24,581,960	\$	\$ 704,842	\$ 3,668,335	\$ 3,498,771	\$ 32,453,908	3,734	\$ 8,691
2006-2007	\$ 27,037,752	\$	\$ 677,187	\$ 4,759,592	\$ 3,629,291	\$ 36,103,822	3,845	\$ 9,390
2007-2008	\$ 30,105,081	\$	\$ 748,617	\$ 4,366,333	\$ 3,672,803	\$ 38,892,834	4,041	\$ 9,625
2008-2009	\$ 32,291,136	\$	\$ 672,885	\$ 4,020,437	\$ 2,844,216	\$ 39,828,674	4,243	\$ 9,387

DMUSD Total Revenues



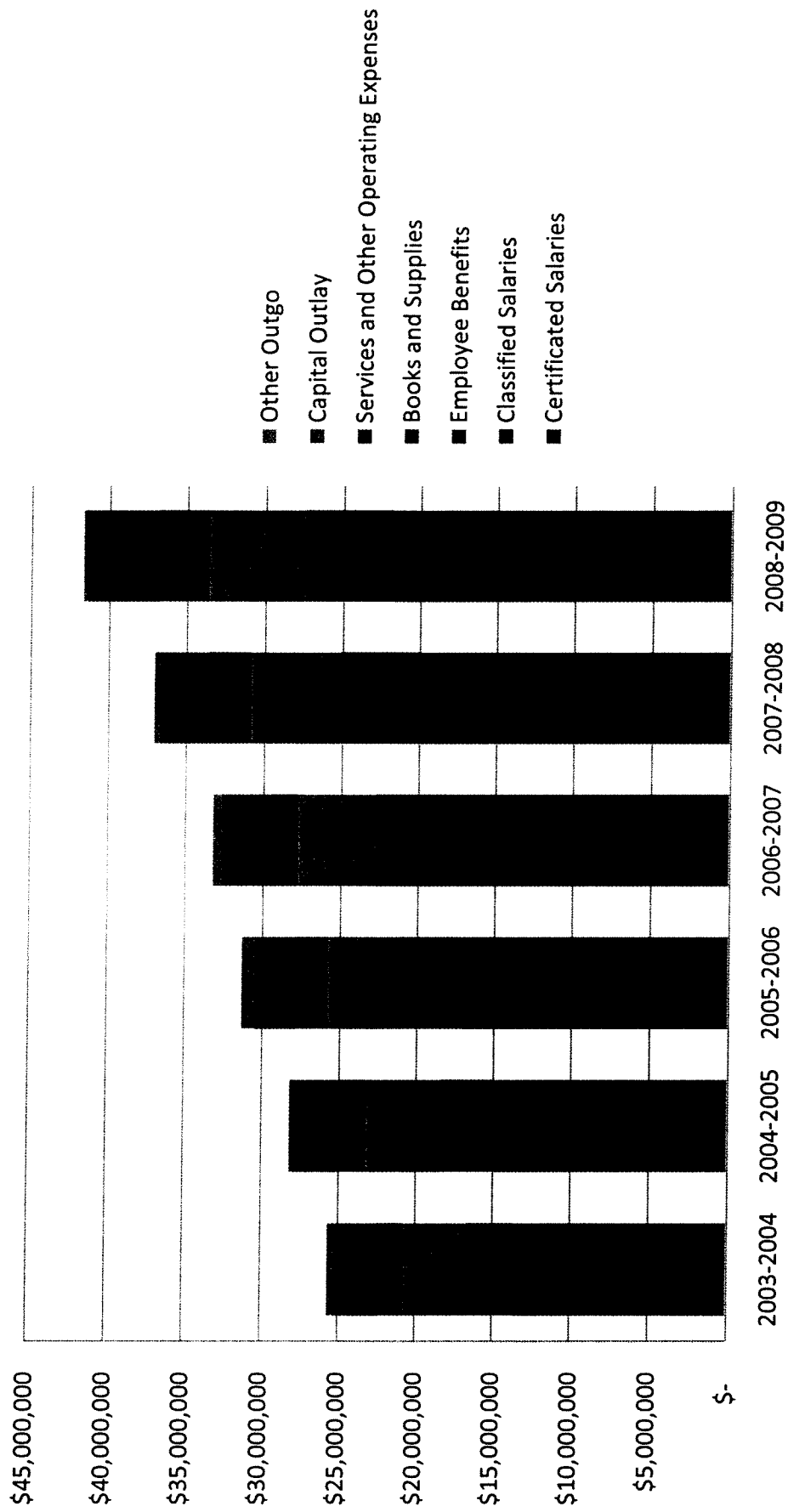
Total Revenue Per Student



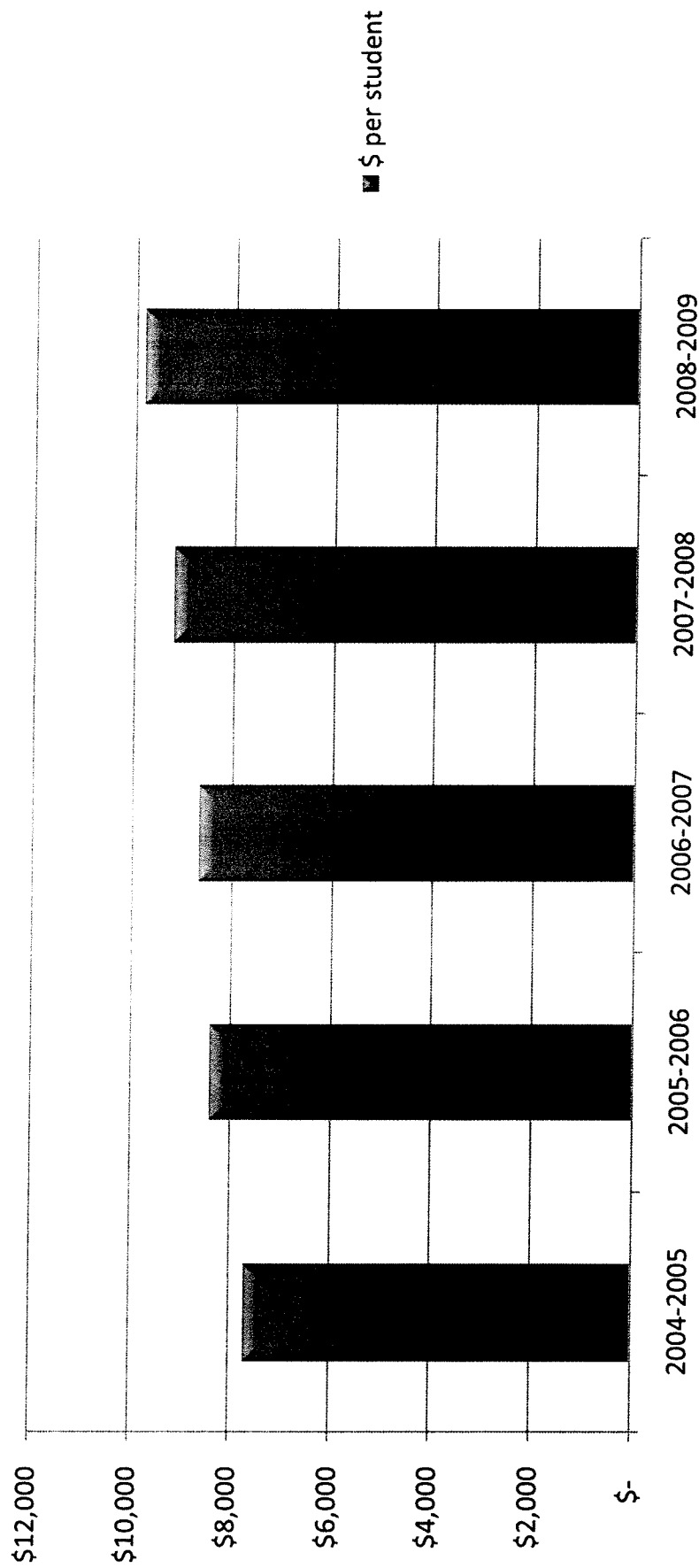
**Del Mar Union School District
Expenditures
General Fund**

Year	Certificated		Employee Benefits	Books and Supplies	Services and Other Operating		Capital Outlay	Other Outgo	Total Expenditures
	Salaries	Classified Salaries			Expenses				
2003-2004	\$ 13,649,020	\$ 2,997,720	\$ 4,107,798	1,710,329	\$ 2,875,276	\$	202,939	\$ 168,773	\$ 25,711,855
2004-2005	\$ 15,036,510	\$ 3,360,928	\$ 4,863,073	1,794,509	\$ 2,923,994	\$	57,185	\$ 167,812	\$ 28,204,011
2005-2006	\$ 17,023,177	\$ 3,962,984	\$ 4,826,696	2,063,084	\$ 2,618,587	\$	675,530	\$ 160,736	\$ 31,330,794
2006-2007	\$ 18,263,204	\$ 4,460,004	\$ 5,048,074	1,730,629	\$ 3,137,377	\$	457,937	\$ 143,647	\$ 33,240,872
2007-2008	\$ 19,996,656	\$ 5,117,797	\$ 5,753,858	2,640,327	\$ 3,220,506	\$	204,041	\$ 147,542	\$ 37,080,727
2008-2009	\$ 21,762,315	\$ 5,685,182	\$ 6,176,795	3,206,858	\$ 4,542,560	\$	126,430	\$ 190,230	\$ 41,690,370

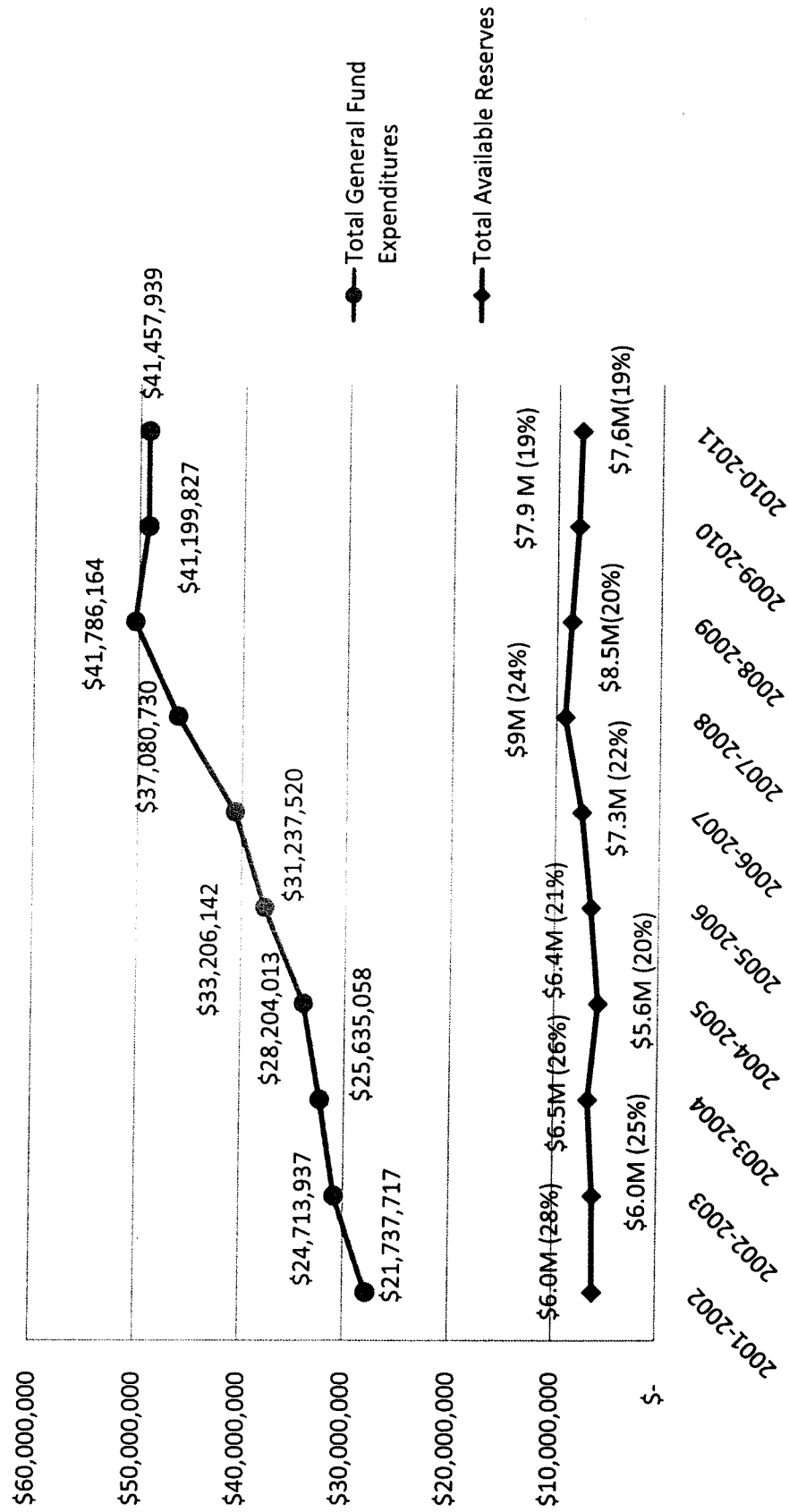
DMUSD Total Expenditures



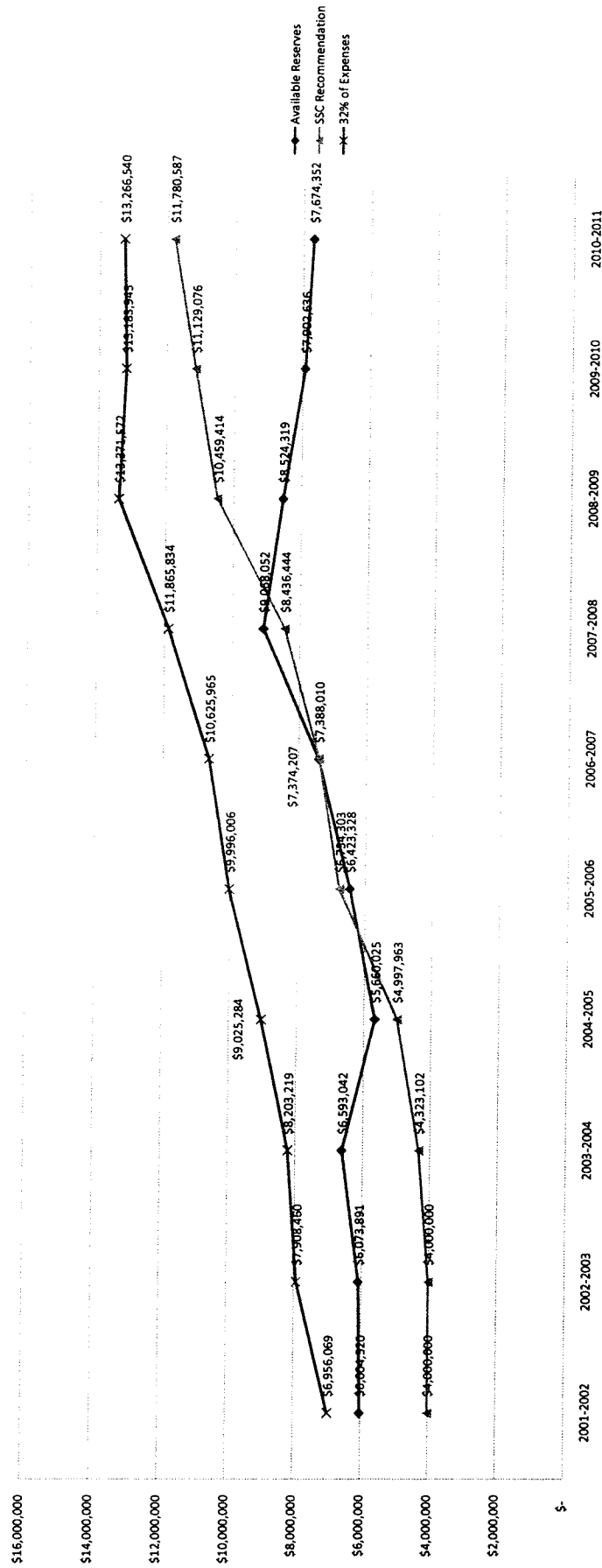
Total Expenditures Per Student



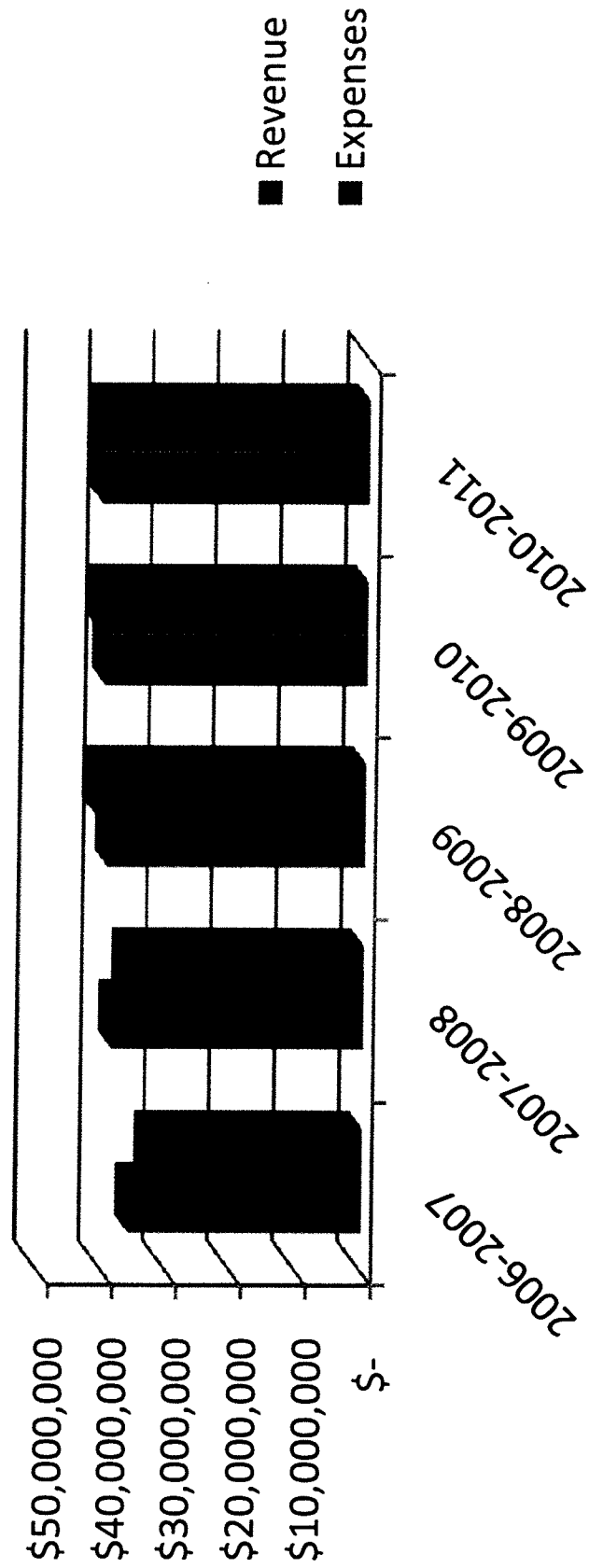
DMUSD 10 Year Available Reserve History



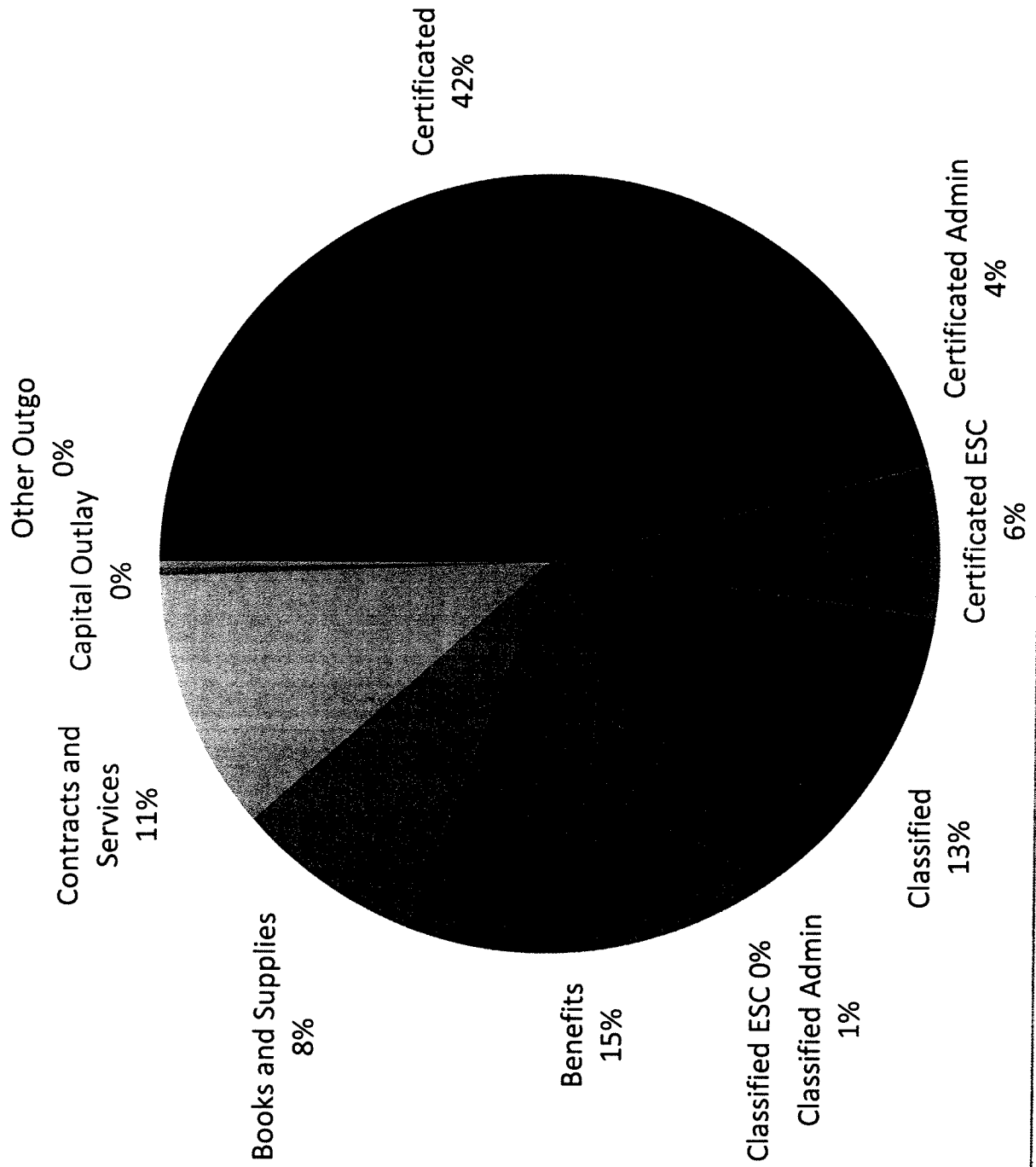
DMUSD 10 Year Recommended Reserve History



Comparison of Revenue and Expenditures

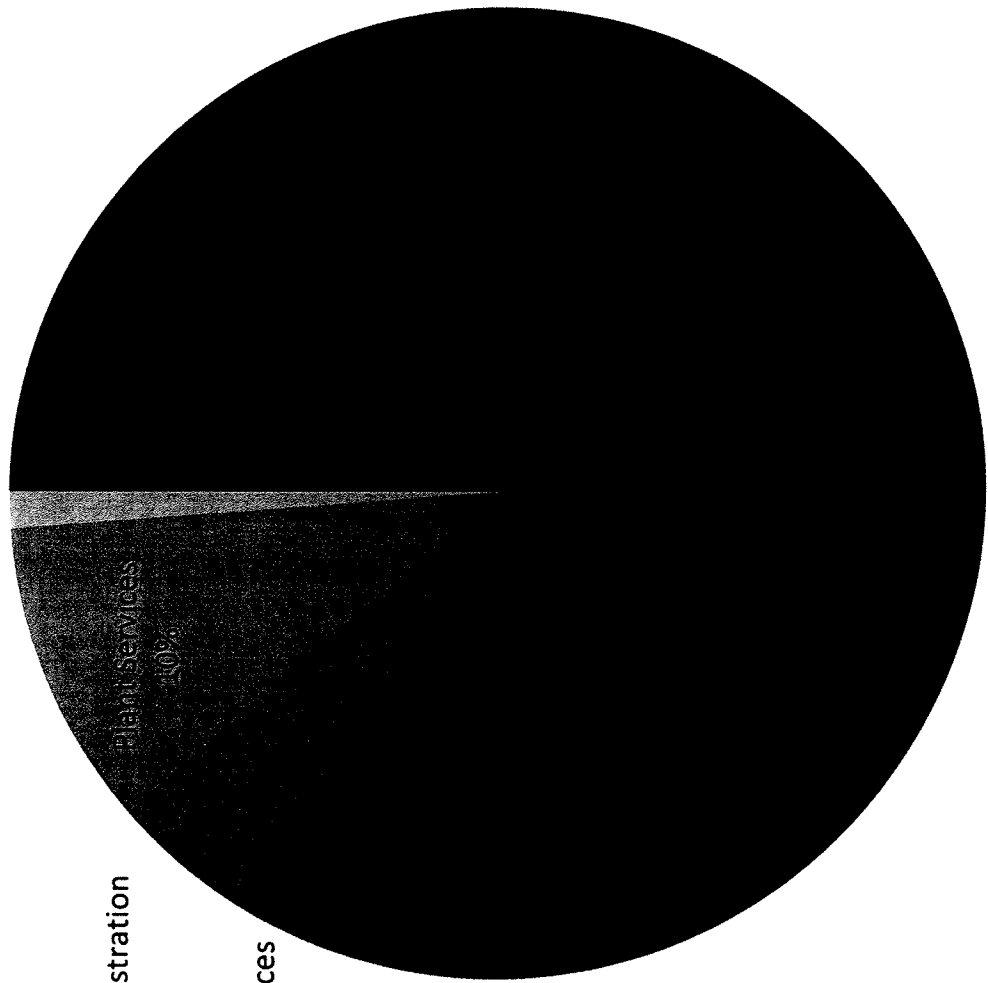


08-09 Expenditures by Object



08-09 Expenditures By Function

Other Outgo
1%



General Administration
5%

Pupil Services
3%

Plant Services
10%

Del Mar Union School District
Analysis of Reserves
General Fund

Year	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	Second Interim 2008-2009	Multi-Year 2009-2010	Multi-Year 2010-2011
Revolving Cash	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Legally Restricted	\$ -	\$ -	\$ 17,667	\$ 212,227	\$ 458,285	\$ 1,261,681	\$ 1,139,227	\$ 176,031	\$ 176,031	\$ 176,031
Economic Uncertainties	\$ 651,688	\$ 741,376	\$ 773,013	\$ 876,120	\$ 934,395	\$ 996,184	\$ 1,112,421	\$ 1,247,878	\$ 1,235,994	\$ 1,243,738
Other Designations	\$ -	\$ -	\$ -	\$ 889,671	\$ 1,045,374	\$ 2,072,517	\$ 2,575,105	\$ 2,149,660	\$ 2,149,660	\$ 2,149,660
Undesignated	\$ 4,209,933	\$ 4,189,616	\$ 4,577,130	\$ 3,641,006	\$ 4,306,354	\$ 5,149,333	\$ 6,647,885	\$ 5,930,695	\$ 5,320,896	\$ 5,084,868
Ending Balance, June 30	\$ 4,881,621	\$ 4,950,992	\$ 5,487,810	\$ 5,639,024	\$ 6,764,408	\$ 9,499,715	\$ 11,494,638	\$ 9,524,264	\$ 8,902,581	\$ 8,674,297
Special Reserve Fund 17-42	\$ 1,142,899	\$ 1,142,899	\$ 1,142,899	\$ 1,142,899	\$ 1,182,579	\$ 1,242,493	\$ 1,307,746	\$ 1,345,746	\$ 1,345,746	\$ 1,345,746
Total Available Reserves	\$ 6,004,520	\$ 6,073,891	\$ 6,593,042	\$ 5,660,025	\$ 6,423,328	\$ 7,388,010	\$ 9,068,052	\$ 8,524,319	\$ 7,902,636	\$ 7,674,352
Minimum 3% Reserves	\$ 652,132	\$ 741,418	\$ 769,052	\$ 846,120	\$ 937,126	\$ 996,184	\$ 1,112,422	\$ 1,247,878	\$ 1,235,994	\$ 1,243,738
Total General Fund Expenditure	\$ 21,737,717	\$ 24,713,937	\$ 25,635,058	\$ 28,204,013	\$ 31,237,520	\$ 33,206,142	\$ 37,080,730	\$ 41,786,164	\$ 41,199,827	\$ 41,457,939
Available Reserves as a percent of total General Fund Expenditure	28%	25%	26%	20%	21%	22%	24%	20%	19%	19%
SSC, Inc Recommended Rese:	\$ 4,000,000	\$ 4,000,000	\$ 4,323,102	\$ 4,997,963	\$ 6,734,303	\$ 7,374,207	\$ 8,436,444	\$ 10,459,414	\$ 11,129,076	\$ 11,780,587
Reserves at 32% of Expenditure	\$ 6,956,069	\$ 7,908,460	\$ 8,203,219	\$ 9,025,284	\$ 9,996,006	\$ 10,625,965	\$ 11,865,834	\$ 13,371,572	\$ 13,183,945	\$ 13,266,540

- 1) Other Designations is made up primarily of Lottery Funding. Prior to 04-05 Lottery Funding was combined in the Undesignated.
- 2) Drop in Undesignated in 04-05 was due to the construction of the MUR at Del Mar Hills.
- 3) Increase in Legally Restricted in 06-07 was due to the carryover of the 06-07 one-time State funding.
- 4) Special Reserve Fund 17-42 remained constant until 04-05 because interest earned in that fund was transferred in the General Fund.
- 5) Total available reserves is made up of the Economic Uncertainties, Undesignated, and the Special Reserve Fund 17-42.

**Del Mar Union School District
2008-2009 Budget Update - First Interim
General Fund - Combined
January 31, 2009**

	2008-09 Adopted Budget	2008-09 Revised Budget	2008-2009 Second Interim Budget	Budget Adjustment
Revenues				
Revenue Limit Sources*	\$ 30,737,401	\$ 30,883,860	\$ 32,291,136	\$ 1,407,276
Federal Revenue	\$ 717,177	\$ 714,663	\$ 672,885	(41,778)
Other State Revenue	\$ 3,778,431	\$ 3,915,291	\$ 4,020,437	105,146
Other Local Revenue	\$ 2,431,202	\$ 2,717,877	\$ 2,844,216	126,339
Total Revenues	\$ 37,664,211	\$ 38,231,691	\$ 39,828,674	\$ 1,596,963
Expenditures				
Certificated Salaries	\$ 20,782,216	\$ 21,328,962	\$ 21,762,315	\$ 433,353
Classified Salaries	\$ 5,626,196	\$ 5,709,302	\$ 5,685,182	(24,120)
Employee Benefits	\$ 6,009,973	\$ 6,217,611	\$ 6,176,795	(40,816)
Books and Supplies	\$ 2,087,456	\$ 2,859,140	\$ 3,206,858	347,718
Services and Other Operating	\$ 3,976,152	\$ 4,585,983	\$ 4,542,560	(43,423)
Capital Outlay	\$ 126,430	\$ 126,630	\$ 126,483	(147)
Other Outgo	\$ 117,862	\$ 117,862	\$ 117,862	0
Transfers of Indirect/Direct Support	\$ (22,121)	\$ (22,121)	\$ (22,121)	0
Total Expenditures	\$ 38,704,164	\$ 40,923,369	\$ 41,595,934	\$ 672,565
Excess (Deficiency) Revenues and Expenditures	\$ (1,039,953)	\$ (2,691,678)	\$ (1,767,260)	\$ 924,418
Other Financing Sources and Uses				
Transfers In	\$ -	\$ -	\$ -	
Transfers Out	\$ (190,230)	\$ (190,230)	\$ (190,230)	
Contributions	\$ -	\$ -	\$ -	
Other Financing Sources and Uses	\$ (190,230)	\$ (190,230)	\$ (190,230)	
Net Increase (Decrease) in Fund Balance	\$ (1,230,183)	\$ (2,881,908)	\$ (1,957,490)	
Beginning Fund Balance	\$ 11,481,754	\$ 11,481,754	\$ 11,481,754	
Ending Fund Balance**	\$ 10,251,571	\$ 8,599,846	\$ 9,524,264	

* Basic Aid revenues in the form of property taxes are recorded as a Revenue Limit Source
 ** Ending Fund Balance is made up of components that dictate what the balance may be used for
 These components are not addressed on this spreadsheet

**Del Mar Union School District
2008-2009 Budget Update - First Interim
General Fund - Unrestricted
January 31, 2009**

Revenues	2008-09	2008-2009		Description
	Adopted Budget	2008-09 First Interim	Second Interim	
Revenue Limit Sources*	\$ 30,397,393	\$ 30,529,550	\$ 31,936,826	Property Tax Estimate Increase
Federal Revenue	-	-	-	Increase in Lottery Estimate
Other State Revenue	2,729,516	2,835,404	2,869,136	Increase in non-staff site fundraising
Other Local Revenue	1,027,958	1,224,361	1,350,700	
Total Revenues	\$ 34,154,867	\$ 34,589,315	\$ 36,156,662	\$ 1,567,347
Expenditures	2008-09	2008-2009		Description
Certificated Salaries	\$ 18,588,826	\$ 18,802,421	\$ 19,026,579	Collective Bargaining and Staff Changes
Classified Salaries	3,592,961	3,554,576	3,500,043	Collective Bargaining and Staff Changes
Employee Benefits	5,113,177	5,228,969	5,149,187	Collective Bargaining and Staff Changes
Books and Supplies	1,233,095	1,522,707	1,957,537	Increase due to non-staff site fundraising
Services and Other Operating	2,685,236	2,773,123	2,774,681	Minor adjustments
Capital Outlay	126,430	126,630	126,483	Minor adjustments
Other Outgo	29,686	29,686	29,686	
Transfers of Indirect/Direct Support	(22,121)	(22,121)	(22,121)	
Total Expenditures	\$ 31,347,290	\$ 32,015,991	\$ 32,542,075	\$ 526,084
Excess (Deficiency) Revenues and Expenditures	\$ 2,807,577	\$ 2,573,324	\$ 3,614,587	\$ 1,041,263
Other Financing Sources and Uses	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	
Transfers Out	(4,037,760)	(4,428,540)	(4,621,766)	
Contributions	(4,037,760)	(4,428,540)	(4,621,766)	
Other Financing Sources and Uses	\$ (4,037,760)	\$ (4,428,540)	\$ (4,621,766)	\$ (4,621,766)
Net Increase (Decrease) In Fund Balance	\$ (1,230,183)	\$ (1,855,216)	\$ (1,007,179)	\$ (1,007,179)
Beginning Fund Balance	\$ 10,355,412	\$ 10,355,412	\$ 10,355,412	\$ 10,355,412
Ending Fund Balance**	\$ 9,125,229	\$ 8,500,196	\$ 9,348,233	\$ 9,348,233

**Del Mar Union School District
2008-2009 Budget Update - First Interim
General Fund - Restricted
January 31, 2009**

Revenues	2008-09		2008-2009		Description
	Adopted Budget	Revised Budget	Second Interim Budget	Budget Adjustment	
Revenue Limit Sources*	\$ 340,008	\$ 354,310	\$ 354,310	\$ -	
Federal Revenue	717,177	714,663	672,885.00	(41,778)	Reduction in Spec Ed Disc Grants
Other State Revenue	1,048,915	1,079,887	1,151,301	71,414	Categorical Reductions offset by PETIP
Other Local Revenue	1,403,244	1,493,516	1,493,516	0	
Total Revenues	\$ 3,509,344	\$ 3,642,376	\$ 3,672,012	\$ 29,636	
Expenditures					
Certificated Salaries	\$ 2,193,390	\$ 2,526,541	\$ 2,735,736	\$ 209,195	Collective Bargaining and Staff Changes
Classified Salaries	2,033,235	2,154,726	2,185,139	30,413	Collective Bargaining and Staff Changes
Employee Benefits	896,796	988,642	1,027,608	38,966	Collective Bargaining and Staff Changes
Books and Supplies	854,361	1,336,433	1,249,321	(87,112)	Categorical Reductions
Services and Other Operating	1,290,916	1,812,860	1,767,879	(44,981)	Categorical Reductions
Capital Outlay	0	0	0	0	
Other Outgo	88,176	88,176	88,176	0	
Transfers of Indirect/Direct Support	-	-	-	0	
Total Expenditures	\$ 7,356,874	\$ 8,907,378	\$ 9,053,859	\$ 146,481	
Excess (Deficiency) Revenues and Expenditures	\$ (3,847,530)	\$ (5,265,002)	\$ (5,381,847)	\$ (116,845)	
Other Financing Sources and Uses					
Transfers In	\$ -	\$ -	-	-	
Transfers Out	\$ (190,230)	\$ (190,230)	(190,230)	-	
Contributions	\$ 4,037,760	\$ 4,428,540	4,621,766	-	
Other Financing Sources and Uses	\$ 3,847,530	\$ 4,238,310	\$ 4,431,536	\$ 193,226	
Net Increase (Decrease) In Fund Balance	\$ -	\$ (1,026,692)	\$ (950,311)		
Beginning Fund Balance	\$ 1,126,342	\$ 1,126,342	\$ 1,126,342		
Ending Fund Balance**	\$ 1,126,342	\$ 99,650	\$ 176,031		

**Del Mar Union School District
2008-2009 State Funding Update
February 26, 2009**

Other State Revenue	Resource		2007-2008 Unaudited Actuals	Reduction to 2008-2009 State Adopted	Reduction to 2008-2009 February State Adopted	Change From 2007-2008 to 2008-2009	Recalculated 2008-2009	2008-2009 District First Interim	Reduction at 2008-2009 Second Interim
8311	7090	Economic Impact Aid	\$ 119,630	0.00%	-5.30%	\$ (6,340)	\$ 113,290	\$ 120,129	\$ (6,839)
8311	7140	Gifted and Talented	34,970	-0.50%	-15.40%	\$ (5,560)	\$ 29,410	33,367	\$ (3,957)
8311	7230	Transportation-Home to School	74,961	-1.70%	0.00%	\$ (1,274)	\$ 73,687	70,097	\$ 3,590
8434	n/a	Class Size Reduction, K-3	2,492,217	(A)	(A)	\$ -	\$ 2,492,217	2,492,217	\$ -
8590	6258	P.E. Teacher Incentive Grant	131,000	0.00%	-15.40%	\$ (20,174)	\$ 110,826	(B)	\$ -
8590	6286	Eng Lang Acq Program - Tchr Stdt	8,296	-0.50%	-15.40%	\$ (1,319)	\$ 6,977	6,603	\$ 374
8590	6760	Arts and Music Block Grant	64,615	0.00%	-15.40%	\$ (9,951)	\$ 54,664	55,649	\$ (985)
8590	7156	IMFRP/Inst Mat Realign	246,541	-0.50%	-15.40%	\$ (39,200)	\$ 207,341	223,078	\$ (15,737)
8590	7271	Peer Assistance and Review	23,760	-0.50%	-15.40%	\$ (3,778)	\$ 19,982	20,037	\$ (55)
8590	7390	Pupil Retention Block Grant	16,129	-0.50%	-15.40%	\$ (2,565)	\$ 13,564	22,520	\$ (8,956)
8590	7393	Professional Dev Block Grant	168,597	-0.50%	-15.40%	\$ (26,807)	\$ 141,790	156,846	\$ (15,056)
8590	7395	School and Lib Improvement Block Grant	288,893	-0.50%	-15.40%	\$ (45,934)	\$ 242,959	268,758	\$ (25,799)

Above funding is calculated using update of February 26, 2009. Funding is subject to change until June 30, 2009

(A) Although CSR per student funding has been reduced, our K-3 enrollment has increased since 07-08. Unable to quantify change in funding until April 30, 2009 when final funding application is completed.

(B) The State is one year behind on apportioning this grant. Funding will be recognized when received.

**Del Mar Union School District
Cafeteria Fund
2008-09 Budget
1/31/2009**

\$3.50 per Meal

2008-2009 At Second Interim

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount		
Paid	180	1099	\$ 0.25	\$ -	\$ 3.50	\$ 741,825.00	Federal	\$ 103,872.60
Reduced	180	41	\$ 2.09	\$ 0.22	\$ 0.40	\$ 19,996.11	State	\$ 9,766.08
Free	180	87	\$ 2.49	\$ 0.22	\$ -	\$ 42,430.77	Local	\$ 803,474.20
Snack	180	436	\$ -	\$ 0.06	\$ -	\$ 4,708.80		\$ 917,112.88
Milk Program (\$90 per year for 542 students)						\$ 48,780.00		
Snack Program						\$ 50,227.20		
Indirect Costs from Childcare Fund (Estimate)						\$ 7,645.00		
Interest						\$ 1,500.00		
Total Revenue						\$ 917,112.88		

Expenditures

Labor	Calculated by FIS system, staffing as of 2/28/09	\$ 111,920.00		
Benefits	Calculated by FIS system, staffing as of 2/28/09	\$ 38,549.00		
SDUHSD	Paid	School Days 180	Estimated Meals 1099	Meal Price \$ 2.75
	Reduced	180	41	\$ 2.75
	Free	180	87	\$ 2.75
	Snack Program			
Commodities	reduction in food cost from SDUHSD	\$ (17,000.00)		
Milk		\$ 68,210.43	\$ 713,511.43	
Service and Operating Costs		\$ 9,079.00		
Capital Outlay - Delivery Vehicle		\$ -		
Indirect Costs to General Fund		\$ 22,121.00		
Total Expenditures		\$ 895,180.43		
Excess (Deficiency) of Revenues over Expenditures		\$ 21,932.45		
Beginning Fund Balance		\$ 8.00		
Ending Fund Balance		\$ 21,940.45		

County of San Diego
Basic Aid School Districts' Property Tax Revenue Estimates
FY 2008-09

	First Estimate 11/15/08	Apportionment 7 As of 02/10/09	Difference (First Estimate vs Appt 7)	Percentage Change
CARDIFF ELEM (4115-01)				
Current Secured	4,988,506	5,129,617	141,111	2.83%
Current Unsecured	176,982	180,145	3,163	1.79%
Prior Year	1,020	(6,128)	(7,148)	-700.78%
Homeowner's Exemption	49,801	51,014	1,213	2.44%
	<u>\$ 5,216,309</u>	<u>\$ 5,354,648</u>	<u>\$ 138,339</u>	<u>2.65%</u>
DEL MAR ELEM (4121-01)				
Current Secured	29,419,808	30,818,609	1,398,801	4.75%
Current Unsecured	1,047,716	1,085,040	37,324	3.56%
Prior Year	4,959	(38,429)	(43,388)	-874.93%
Homeowner's Exemption	294,814	307,537	12,723	4.32%
	<u>\$ 30,767,297</u>	<u>\$ 32,172,757</u>	<u>\$ 1,405,460</u>	<u>4.57%</u>
ENCINITAS UNION ELEM (4126-01)				
Current Secured	31,750,106	31,926,084	175,978	0.55%
Current Unsecured	1,127,233	1,122,949	(4,284)	-0.38%
Prior Year	6,444	(39,129)	(45,573)	-707.22%
Homeowner's Exemption	317,193	317,635	442	0.14%
	<u>\$ 33,200,976</u>	<u>\$ 33,327,539</u>	<u>\$ 126,563</u>	<u>0.38%</u>
RANCHO STA FE ELEM (4176-01)				
Current Secured	7,630,977	7,779,252	148,275	1.94%
Current Unsecured	271,709	274,179	2,470	0.91%
Prior Year	1,407	(9,713)	(11,120)	-790.33%
Homeowner's Exemption	76,386	77,538	1,152	1.51%
	<u>\$ 7,980,479</u>	<u>\$ 8,121,256</u>	<u>\$ 140,777</u>	<u>1.76%</u>
SOLANA BEACH ELEM (4181-01)				
Current Secured	26,338,802	27,071,859	733,057	2.78%
Current Unsecured	936,109	952,158	16,049	1.71%
Prior Year	5,038	(33,122)	(38,160)	-757.44%
Homeowner's Exemption	263,413	269,626	6,213	2.36%
	<u>\$ 27,543,362</u>	<u>\$ 28,260,521</u>	<u>\$ 717,159</u>	<u>2.60%</u>
CARLSBAD UNIFIED (4312-01)				
Current Secured	56,434,749	58,623,549	2,188,800	3.88%
Current Unsecured	4,442,495	4,548,580	106,085	2.39%
Prior Year	22,145	(50,813)	(72,958)	-329.46%
Homeowner's Exemption	556,633	576,255	19,622	3.53%
Supplemental (1)	-	44,698	44,698	
	<u>\$ 61,456,022</u>	<u>\$ 63,742,269</u>	<u>\$ 2,286,247</u>	<u>3.72%</u>
SAN DIEGO COUNTY OFFICE OF EDUCATION (4535-xx and 5477xx-5496xx)				
Current Secured	72,485,088	72,747,648	262,560	0.36%
Current Unsecured	2,528,402	2,515,048	(13,354)	-0.53%
Prior Year	28,932	(58,811)	(87,743)	-303.27%
Homeowner's Exemption	711,468	711,358	(110)	-0.02%
Supplemental (1)	-	98,625	98,625	
PY Restricted Monies (2)	2,170,735	2,170,735	-	0.00%
	<u>\$ 77,924,625</u>	<u>\$ 78,184,603</u>	<u>\$ 259,978</u>	<u>0.33%</u>

(1) Supplemental amount represents Apportionment 14 (FY 2007-08) distribution in July 2008. The amount will be reported as part of Current Secured in J29 P-2 in April 2009.

(2) Excess tax over the base revenue limit amount in FY 2007-08 as reported by Pam Gilles (SDCOE) on her email dated December 26, 2008.

Note: The current year 1% tax revenue allocation ratio (AB8) was completed in Apportionment 7 resulting in a change in the opening charges.

Prepared by Auditor & Controller-Property Tax Services on February 13, 2009.

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	A 2007-08 Base Revenue Limit	B 2008-09 Adjusted Equalization Aid	C 2008-09 COLA Increase 5.66%	D 2008-09 Base R/L (A-1) 0024	E 2008-09 Revenue Limit ADA 0061
Elementary School Districts					
Alpine Union	5,537.68	0.00	315	5,852.68	2,066.01
Bonsall Union	5,537.60	0.00	315	5,852.60	1,710.69
Cajon Valley Union	5,540.89	0.00	315	5,855.89	15,389.03
Cardiff	5,518.54	0.00	315	5,833.54	684.13
Chula Vista Elementary	5,530.25	0.00	315	5,845.25	21,729.05
Dehesa	5,641.73	0.00	315	5,956.73	160.69
Del Mar Union	5,538.34	0.00	315	5,853.34	4,091.95
Encinitas Union	5,541.70	0.00	315	5,856.70	5,239.62
Escondido Union	5,534.60	0.00	315	5,849.60	17,492.93
Fallbrook Union Elementary	5,528.69	0.00	315	5,843.69	5,267.95
Jamul-Dulzura Union	5,534.42	0.00	315	5,849.42	953.73
Julian Union	5,545.61	0.00	315	5,860.61	372.17
La Mesa-Spring Valley	5,542.05	0.00	315	5,857.05	12,434.17
Lakeside Union Elementary	5,537.49	0.00	315	5,852.49	3,840.38
Lemon Grove	5,552.52	0.00	315	5,867.52	3,812.94
National	5,537.48	0.00	315	5,852.48	5,551.00
Rancho Santa Fe	5,513.98	0.00	315	5,828.98	734.86
San Pasqual Union	5,622.21	0.00	315	5,937.21	579.51
San Ysidro	5,562.46	0.00	315	5,877.46	4,670.94
Santee	5,548.11	0.00	315	5,863.11	6,082.48
Solana Beach	5,516.57	0.00	315	5,831.57	2,647.48
South Bay Union	5,541.31	0.00	315	5,856.31	7,716.36
Spencer Valley	6,481.63	0.00	315	6,796.63	0.00
Vallecitos	5,530.60	0.00	315	5,845.60	207.88
High School Districts					
Escondido Union High	6,693.53	0.00	379	7,072.53	7,743.30
Fallbrook Union High	6,686.10	0.00	379	7,065.10	3,005.03
Grossmont Union High	6,689.00	0.00	379	7,068.00	18,444.00
Julian Union High	7,045.65	0.00	379	7,424.65	4.99
San Dieguito Union High	6,640.08	0.00	379	7,019.08	12,060.00
Sweetwater Union High	6,659.78	0.00	379	7,038.78	39,073.64
Unified School Districts					
Borrego Springs Unified	6,417.14	0.00	329	6,746.14	293.65
Carlsbad Unified	5,775.31	0.00	329	6,104.31	10,257.23
Coronado Unified	5,773.72	0.00	329	6,102.72	2,884.54
Mt. Empire Unified	5,799.35	0.00	329	6,128.35	1,460.52
Oceanside Unified	5,773.66	0.00	329	6,102.66	19,163.29
Poway Unified	5,780.97	0.00	329	6,109.97	32,028.71
Ramona Unified	5,787.41	0.00	329	6,116.41	6,436.19
San Diego Unified	5,786.66	0.00	329	6,115.66	110,088.29
San Marcos Unified	5,770.78	0.00	329	6,099.78	16,413.10
Valley Center-Pauma Unified	6,223.09	0.00	329	6,552.09	4,185.01
Vista Unified	5,776.61	0.00	329	6,105.61	22,324.77
Warner Unified	6,213.01	0.00	329	6,542.01	126.29

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	F 2008-09 Non-Public School ADA 0026, 0535, 0538, 0538	G Comm. Schools ADA (Run by District) 0008	H 2008-09 Special Ed ADA (Run by COE) 0029, 0030	I Comm. Schools ADA (Run by COE) 0028	J 2008-09 Total R/L ADA (A-2) 0033	K 2008-09 Total Base R/L (B-1) 0269
Elementary School Districts						
Alpine Union	4.09	5.00	0.00	0.00	2,075.10	12,144,896
Bonsall Union	0.91	0.00	0.09	0.00	1,711.69	10,017,837
Cajon Valley Union	50.60	25.76	0.00	0.00	15,465.39	90,563,623
Cardiff	0.00	0.00	0.00	0.00	684.13	3,990,900
Chula Vista Elementary	18.56	0.00	0.00	0.00	21,747.61	127,120,217
Dehesa	0.00	0.00	0.00	0.00	160.69	957,187
Del Mar Union	0.00	0.00	0.00	0.00	4,091.95	23,951,575
Encinitas Union	3.42	0.00	0.00	0.00	5,243.04	30,706,912
Escondido Union	1.83	32.58	0.00	0.00	17,527.34	102,527,928
Fallbrook Union Elementary	1.86	8.16	0.44	0.00	5,278.41	30,845,392
Jamul-Dulzura Union	0.00	0.00	0.00	0.00	953.73	5,578,767
Julian Union	2.54	0.00	0.00	0.00	374.71	2,196,029
La Mesa-Spring Valley	28.27	6.00	0.00	0.00	12,468.44	73,028,277
Lakeside Union Elementary	9.34	0.00	0.00	0.00	3,849.72	22,530,448
Lemon Grove	8.59	0.00	0.00	0.00	3,821.53	22,422,904
National	2.33	0.00	2.38	0.00	5,555.71	32,514,682
Rancho Santa Fe	0.50	0.00	0.00	0.00	735.36	4,286,399
San Pasqual Union	0.00	0.00	0.00	0.00	579.51	3,440,673
San Ysidro	2.03	11.34	0.00	1.22	4,685.53	27,539,015
Santee	11.17	18.24	0.00	0.00	6,111.89	35,834,683
Solana Beach	0.00	0.00	0.00	0.00	2,647.48	15,438,965
South Bay Union	2.36	0.00	0.00	0.00	7,718.72	45,203,217
Spencer Valley	0.00	0.00	0.00	0.00	0.00	0
Vallecitos	0.00	0.00	0.00	0.00	207.88	1,215,183
High School Districts						
Escondido Union High	34.23	0.00	0.49	0.49	7,778.51	55,013,745
Fallbrook Union High	7.86	0.00	1.18	0.00	3,014.07	21,294,706
Grossmont Union High	167.00	49.00	0.00	0.00	18,660.00	131,888,880
Julian Union High	0.00	1.80	0.00	0.00	6.79	50,413
San Dieguito Union High	38.41	0.00	2.16	5.00	12,105.57	84,969,964
Sweetwater Union High	87.97	117.96	28.25	0.00	39,307.82	276,679,097
Unified School Districts						
Borrego Springs Unified	0.00	7.10	0.00	0.00	300.75	2,028,902
Carlsbad Unified	22.72	0.00	2.77	0.00	10,282.72	62,768,911
Coronado Unified	8.58	0.00	0.00	0.00	2,893.12	17,655,901
Mt. Empire Unified	5.76	6.05	0.00	0.00	1,472.33	9,022,954
Oceanside Unified	30.70	5.75	7.88	0.00	19,207.62	117,217,574
Poway Unified	117.30	0.00	6.84	0.00	32,152.85	196,452,949
Ramona Unified	15.00	0.00	1.31	0.00	6,452.50	39,466,136
San Diego Unified	399.22	71.37	0.00	0.00	110,558.88	676,140,520
San Marcos Unified	23.55	0.00	3.26	0.00	16,439.91	100,279,834
Valley Center-Pauma Unified	3.57	0.00	0.11	0.00	4,188.69	27,444,674
Vista Unified	69.29	0.00	8.51	0.00	22,402.57	136,781,355
Warner Unified	0.00	0.00	0.00	0.00	126.29	826,190

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	L Allowance For Nec Small Elem School (B-2) 0489	M Allowance For Nec Small High School (B-2) 0489	N 2008-09 Small Elem/High ADA Informational 0543 or 0544	O Total Base R/L Plus Nec Sm. School Allowances (B-3) 0213	P Increase in R/L for Meals for Needy (B-5) 0090
Elementary School Districts					
Alpine Union	0	0	0.00	12,144,896	8,772
Bonsall Union	0	0	0.00	10,017,837	0
Cajon Valley Union	0	0	0.00	90,563,623	206,343
Cardiff	0	0	0.00	3,990,900	0
Chula Vista Elementary	0	0	0.00	127,120,217	498,673
Dehesa	0	0	0.00	957,187	0
Del Mar Union	0	0	0.00	23,951,575	0
Encinitas Union	0	0	0.00	30,706,912	0
Escondido Union	0	0	0.00	102,527,928	0
Fallbrook Union Elementary	0	0	0.00	30,845,392	0
Jamul-Dulzura Union	0	0	0.00	5,578,767	41,687
Julian Union	0	0	0.00	2,196,029	0
La Mesa-Spring Valley	0	0	0.00	73,028,277	0
Lakeside Union Elementary	0	0	0.00	22,530,448	0
Lemon Grove	0	0	0.00	22,422,904	0
National	0	0	0.00	32,514,682	303,556
Rancho Santa Fe	0	0	0.00	4,286,399	0
San Pasqual Union	0	0	0.00	3,440,673	0
San Ysidro	0	0	0.00	27,539,015	0
Santee	0	0	0.00	35,834,683	0
Solana Beach	0	0	0.00	15,438,965	0
South Bay Union	0	0	0.00	45,203,217	0
Spencer Valley	271,836	0	27.26	271,836	0
Vallecitos	0	0	0.00	1,215,183	0
High School Districts					
Escondido Union High	0	0	0.00	55,013,745	0
Fallbrook Union High	0	0	0.00	21,294,706	0
Grossmont Union High	0	0	0.00	131,888,880	0
Julian Union High	0	1,591,675	185.13	1,642,088	0
San Dieguito Union High	0	0	0.00	84,969,964	0
Sweetwater Union High	0	0	0.00	276,679,097	451,656
Unified School Districts					
Borrego Springs Unified	0	1,489,900	147.34	3,518,802	249,416
Carlsbad Unified	0	0	0.00	62,768,911	0
Coronado Unified	0	0	0.00	17,655,901	31,943
Mt. Empire Unified	414,399	0	55.93	9,437,353	0
Oceanside Unified	0	0	0.00	117,217,574	134,507
Poway Unified	0	0	0.00	196,452,949	0
Ramona Unified	0	0	0.00	39,466,136	0
San Diego Unified	0	0	0.00	676,140,520	0
San Marcos Unified	0	0	0.00	100,279,834	0
Valley Center-Pauma Unified	0	0	0.00	27,444,674	0
Vista Unified	0	0	0.00	136,781,355	2,000,900
Warner Unified	0	820,665	62.52	1,646,855	0

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	Q Beginning Teacher Salary Funding (B-9) 0138	R Total R/L (Pre-Deficit) (C-1) 0082	S Deficit applied to R/L (C-2) 0281	T Total R/L Deficited (C-3) 0284
Elementary School Districts				
Alpine Union	47,784	12,201,452	0.92156	11,244,370
Bonsall Union	32,897	10,050,734	0.92156	9,262,354
Cajon Valley Union	316,490	91,086,456	0.92156	83,941,634
Cardiff	9,256	4,000,156	0.92156	3,686,384
Chula Vista Elementary	445,161	128,064,051	0.92156	118,018,707
Dehesa	8,134	965,321	0.92156	889,601
Del Mar Union	0	23,951,575	0.92156	22,072,813
Encinitas Union	136,650	30,843,562	0.92156	28,424,193
Escondido Union	358,579	102,886,507	0.92156	94,816,089
Fallbrook Union Elementary	107,990	30,953,382	0.92156	28,525,399
Jamul-Dulzura Union	57,777	5,678,231	0.92156	5,232,831
Julian Union	7,491	2,203,520	0.92156	2,030,676
La Mesa-Spring Valley	98,516	73,126,793	0.92156	67,390,727
Lakeside Union Elementary	78,802	22,609,250	0.92156	20,835,780
Lemon Grove	78,178	22,501,082	0.92156	20,736,097
National	113,657	32,931,895	0.92156	30,348,717
Rancho Santa Fe	5,946	4,292,345	0.92156	3,955,653
San Pasqual Union	62,518	3,503,191	0.92156	3,228,401
San Ysidro	95,264	27,634,279	0.92156	25,466,646
Santee	49,335	35,884,018	0.92156	33,069,276
Solana Beach	54,194	15,493,159	0.92156	14,277,876
South Bay Union	156,809	45,360,026	0.92156	41,801,986
Spencer Valley	21,815	293,651	0.92156	270,617
Vallecitos	1,680	1,216,863	0.92156	1,121,412
High School Districts				
Escondido Union High	159,144	55,172,889	0.92156	50,845,128
Fallbrook Union High	24,316	21,319,022	0.92156	19,646,758
Grossmont Union High	379,535	132,268,415	0.92156	121,893,281
Julian Union High	9,143	1,651,231	0.92156	1,521,708
San Dieguito Union High	97,728	85,067,692	0.92156	78,394,982
Sweetwater Union High	803,460	277,934,213	0.92156	256,133,053
Unified School Districts				
Borrego Springs Unified	7,888	3,776,106	0.92156	3,479,908
Carlsbad Unified	83,105	62,852,016	0.92156	57,921,904
Coronado Unified	98,494	17,786,338	0.92156	16,391,178
Mt. Empire Unified	97,132	9,534,485	0.92156	8,786,600
Oceanside Unified	392,954	117,745,035	0.92156	108,509,114
Poway Unified	657,396	197,110,345	0.92156	181,649,010
Ramona Unified	156,599	39,622,735	0.92156	36,514,728
San Diego Unified	2,262,485	678,403,005	0.92156	625,189,073
San Marcos Unified	237,648	100,517,482	0.92156	92,632,891
Valley Center-Pauma Unified	85,743	27,530,417	0.92156	25,370,931
Vista Unified	458,377	139,240,632	0.92156	128,318,597
Warner Unified	3,865	1,650,720	0.92156	1,521,238

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	U 2008-09 Projected Unemploy Expend	V 1975-76 Actual Unemploy Expend	W Incr. in R/L for Unempl Exp (D-1) 0060	X PERS Reduction to R/L (D-4) 0195	Y 2008-09 Total R/L (E-1) 0088
Elementary School Districts					
Alpine Union	36,127	1,031	35,096	-57,234	11,222,232
Bonsall Union	30,932	2,635	28,297	-46,173.00	9,244,478
Cajon Valley Union	62,134	12,009	50,125	-656,299	83,335,460
Cardiff	15,542	1,894	13,648	-36,092	3,663,940
Chula Vista Elementary	374,966	17,999	356,967	-924,612	117,451,062
Dehesa	4,115	360	3,755	-11,267	882,089
Del Mar Union	82,579	1,101	81,478	-169,852	21,984,439
Encinitas Union	105,042	4,755	100,287	-109,881	28,414,599
Escondido Union	296,411	25,890	270,521	-555,781	94,530,829
Fallbrook Union Elementary	96,427	4,890	91,537	-192,348	28,424,588
Jamul-Dulzura Union	16,795	1,305	15,490	-43,119	5,205,202
Julian Union	9,053	397	8,656	-17,669	2,021,663
La Mesa-Spring Valley	246,437	10,464	235,973	-529,184	67,097,516
Lakeside Union Elementary	76,928	3,571	73,357	-132,411	20,776,726
Lemon Grove	68,295	2,079	66,216	-126,441	20,675,872
National	25,379	17,173	8,206	-226,009	30,130,914
Rancho Santa Fe	20,607	479	20,128	-48,417	3,927,364
San Pasqual Union	8,914	65	8,849	-21,712	3,215,538
San Ysidro	93,758	1,867	91,891	-150,439	25,408,098
Santee	108,992	14,023	94,969	-224,456	32,939,789
Solana Beach	23,850	836	23,014	-147,527	14,153,363
South Bay Union	161,429	17,541	143,888	-310,734	41,635,140
Spencer Valley	776	29	747	-1,561	269,803
Vallecitos	11,925	619	11,306	-8,110	1,124,608
High School Districts					
Escondido Union High	138,710	4,103	134,607	-340,132	50,639,603
Fallbrook Union High	49,709	1,970	47,739	-113,869	19,580,628
Grossmont Union High	356,735	38,308	318,427	-1,288,630	120,923,078
Julian Union High	5,600	1,005	4,595	-19,482	1,506,821
San Dieguito Union High	206,613	8,744	197,869	-496,976	78,095,875
Sweetwater Union High	567,081	45,635	521,446	-1,634,580	255,019,919
Unified School Districts					
Borrego Springs Unified	10,000	68	9,932	-23,359	3,466,481
Carlsbad Unified	166,457	6,591	159,866	-336,289	57,745,481
Coronado Unified	50,455	5,090	45,365	-99,135	16,337,408
Mt. Empire Unified	30,440	3,112	27,328	-75,633	8,738,295
Oceanside Unified	348,069	31,390	316,679	-820,973	108,004,820
Poway Unified	587,507	14,750	572,757	-1,114,267	181,107,500
Ramona Unified	108,274	6,023	102,251	-193,953	36,423,026
San Diego Unified	2,506,768	117,014	2,389,754	-4,388,665	623,190,162
San Marcos Unified	245,306	4,694	240,612	-429,731	92,443,772
Valley Center-Pauma Unified	74,197	3,995	70,202	-173,465	25,267,668
Vista Unified	369,016	19,172	349,844	-822,987	127,845,454
Warner Unified	5,521	1,062	4,459	-15,375	1,510,322

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	Z 2008-09 Projected Local Prop. Taxes + Misc. Tax(if any) 0590	AA Less Charter In-Lieu Taxes 0595	AB 2008-09 Total Local Revenue (E-2) 0126	AC Charter Gen Block Grant Adj. Out - Unified (E-3) 0293	AD 2008-09 State Aid Portion of R/L (E-4) 0111	AE Transfer of Spec Ed To County Office 0452
Elementary School Districts						
Alpine Union	4,133,072	0	4,133,072	0	7,089,160	0
Bonsall Union	4,964,884	-290,775	4,674,109	0	4,570,369	-467
Cajon Valley Union	26,946,212	-1,464,104	25,482,108	0	57,853,352	0
Cardiff	5,216,309	0	5,216,309	0	0	0
Chula Vista Elementary	81,133,355	-14,321,538	66,811,817	0	50,639,245	0
Dehesa	746,843	-599,241	147,602	0	734,487	0
Del Mar Union	30,767,297	0	30,767,297	0	0	0
Encinitas Union	33,200,976	0	33,200,976	0	0	0
Escondido Union	35,575,703	-2,378,864	33,196,839	0	61,333,990	0
Fallbrook Union Elementary	15,395,150	0	15,395,150	0	13,029,438	-2,278
Jamul-Dulzura Union	2,726,592	-688,297	2,038,295	0	3,166,907	0
Julian Union	1,658,370	-1,392,431	265,939	0	1,755,724	0
La Mesa-Spring Valley	23,959,569	0	23,959,569	0	43,137,947	0
Lakeside Union Elementary	7,481,927	-523,307	6,958,620	0	13,818,106	0
Lemon Grove	4,936,277	0	4,936,277	0	15,739,595	0
National	4,475,776	-109,646	4,366,130	0	25,764,784	-12,329
Rancho Santa Fe	7,980,489	0	7,980,489	0	0	0
San Pasqual Union	1,175,633	0	1,175,633	0	2,039,905	0
San Ysidro	13,213,697	0	13,213,697	0	12,194,401	0
Santee	10,686,204	0	10,686,204	0	22,253,585	0
Solana Beach	27,557,450	0	27,557,450	0	0	0
South Bay Union	9,096,494	0	9,096,494	0	32,538,646	0
Spencer Valley	217,946	-213,416	4,530	0	265,273	0
Vallecitos	720,153	-228,203	491,950	0	632,658	0
High School Districts						
Escondido Union High	27,895,642	-3,146,252	24,749,390	0	25,890,213	-3,028
Fallbrook Union High	12,419,030	0	12,419,030	0	7,161,598	-7,295
Grossmont Union High	81,072,061	-15,631,633	65,440,428	0	55,482,650	0
Julian Union High	1,522,424	-1,382,858	139,566	0	1,367,255	0
San Dieguito Union High	72,156,058	0	72,156,058	0	5,939,817	-13,342
Sweetwater Union High	67,989,587	-445,193	67,544,394	0	187,475,525	-174,593
Unified School Districts						
Borrego Springs Unified	2,002,392	-56,456	1,945,936	0	1,520,545	0
Carlsbad Unified	61,456,022	-12,608	61,443,414	0	0	-14,908
Coronado Unified	3,271,715	0	3,271,715	0	13,065,693	0
Mt. Empire Unified	5,476,508	0	5,476,508	0	3,261,787	0
Oceanside Unified	46,055,925	-2,044,987	44,010,938	0	63,993,882	-42,454
Poway Unified	108,500,345	0	108,500,345	0	72,607,155	-36,781
Ramona Unified	18,303,202	0	18,303,202	0	18,119,824	-7,048
San Diego Unified	508,285,221	-53,029,741	455,255,480	0	167,934,682	0
San Marcos Unified	33,482,288	-450,929	33,031,359	0	59,412,413	-17,538
Valley Center-Pauma Unified	15,929,745	0	15,929,745	0	9,337,923	-636
Vista Unified	54,781,801	-6,855,205	47,926,596	0	79,918,858	-45,815
Warner Unified	1,042,488	-237,409	805,079	0	705,243	0

2008-09
REVENUE LIMIT ESTIMATE
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School Districts	AF	AG	AH	AI	AJ	AK
	Transfer of	2008-09	2008-09	2008-09	2008-09	2008-09
	Comm. Sch To County Office	Sch Dist of Choice/Basic Aid Charter Adj	Total State Aid Object 8011	Core Revenue Programs	Remedial Instructional Programs	Pupil Prom., Retention & Low STAR
	0458	0266		0374	0379	0394
Elementary School Districts						
Alpine Union	0	0	7,089,160	33,795	0	7,653
Bonsall Union	0	0	4,569,902	31,328	8,764	58,398
Cajon Valley Union	0	0	57,853,352	226,000	79,623	168,290
Cardiff	0	3,897	3,897	6,932	0	5,982
Chula Vista Elementary	0	0	50,639,245	248,069	0	244,349
Dehesa	0	0	734,487	1,924	0	7,642
Del Mar Union	0	0	0	0	0	0
Encinitas Union	0	300,518	300,518	89,780	0	77,656
Escondido Union	0	0	61,333,990	96,166	120,809	383,441
Fallbrook Union Elementary	0	0	13,027,160	39,172	55,724	87,913
Jamul-Dulzura Union	0	0	3,166,907	14,131	1,671	11,684
Julian Union	0	0	1,755,724	5,994	3,617	7,316
La Mesa-Spring Valley	0	0	43,137,947	215,055	105,017	231,021
Lakeside Union Elementary	0	0	13,818,106	66,305	30,851	76,336
Lemon Grove	0	0	15,739,595	0	20,727	0
National	0	0	25,752,455	3,415	0	83,346
Rancho Santa Fe	0	0	0	0	0	0
San Pasqual Union	0	0	2,039,905	4,572	0	0
San Ysidro	-6,608	0	12,187,793	18,719	44,772	112,639
Santee	0	0	22,253,585	11,658	5,112	5,272
Solana Beach	0	0	0	45,236	0	0
South Bay Union	0	0	32,538,646	134,308	0	119,022
Spencer Valley	0	0	265,273	0	0	0
Vallecitos	0	0	632,658	5,994	7,014	14,981
High School Districts						
Escondido Union High	-3,194	0	25,883,991	136,830	652,136	0
Fallbrook Union High	0	0	7,154,303	51,204	274,781	0
Grossmont Union High	0	0	55,482,650	232,568	2,458,749	0
Julian Union High	0	0	1,367,255	0	8,902	0
San Dieguito Union High	-32,343	0	5,894,132	120,894	493,590	0
Sweetwater Union High	0	0	187,300,932	702,137	3,663,506	863,582
Unified School Districts						
Borrego Springs Unified	0	0	1,520,545	7,501	60,018	24,455
Carlsbad Unified	0	0	-14,908	116,935	259,680	83,645
Coronado Unified	0	0	13,065,693	30,715	47,564	15,963
Mt. Empire Unified	0	0	3,261,787	0	50,218	12,335
Oceanside Unified	0	0	63,951,428	278,070	360,587	23,935
Poway Unified	0	0	72,570,374	541,212	627,653	77,277
Ramona Unified	0	0	18,112,776	97,756	187,582	115,552
San Diego Unified	0	0	167,934,682	1,939,741	3,428,247	1,155,283
San Marcos Unified	0	0	59,394,875	276,414	421,674	138,649
Valley Center-Pauma Unified	0	0	9,337,287	50,896	195,610	36,849
Vista Unified	0	0	79,873,043	366,678	571,591	570,139
Warner Unified	0	0	705,243	5,994	1,394	0

2008-09
REVENUE LIMIT ESTIMATE
Based on SBX3 4 and SBX3 1 February 20, 2009

School Districts	AL 2008-09 Apprentice Allowance	AM 2008-09 Community Day School	AN 2008-09 Total in Object 8311	AO 2008-09 Total in Object 8011+8311	AP Impact of Deficit (T - R)
	0570	0578			
Elementary School Districts					
Alpine Union	0	71,602	113,050	7,202,210	-957,082
Bonsall Union	0	0	98,490	4,668,392	-788,380
Cajon Valley Union	0	107,010	580,923	58,434,275	-7,144,822
Cardiff	0	0	12,914	16,811	0
Chula Vista Elementary	0	0	492,418	51,131,663	-10,045,344
Dehesa	0	0	9,566	744,053	-75,720
Del Mar Union	0	0	0	0	0
Encinitas Union	0	0	167,436	467,954	0
Escondido Union	0	113,651	714,067	62,048,057	-8,070,418
Fallbrook Union Elementary	0	31,471	214,280	13,241,440	-2,427,983
Jamul-Dulzura Union	0	0	27,486	3,194,393	-445,400
Julian Union	0	0	16,927	1,772,651	-172,844
La Mesa-Spring Valley	0	49,719	600,812	43,738,759	-5,736,066
Lakeside Union Elementary	0	0	173,492	13,991,598	-1,773,470
Lemon Grove	0	0	20,727	15,760,322	-1,764,985
National	0	0	86,761	25,839,216	-2,583,178
Rancho Santa Fe	0	0	0	0	0
San Pasqual Union	0	0	4,572	2,044,477	-274,790
San Ysidro	0	45,089	221,219	12,409,012	-2,167,633
Santee	0	72,524	94,566	22,348,151	-2,814,742
Solana Beach	0	0	45,236	45,236	0
South Bay Union	0	0	253,330	32,791,976	-3,558,040
Spencer Valley	0	0	0	265,273	-23,034
Vallecitos	0	0	27,989	660,647	-95,451
	0	0			
High School Districts					
Escondido Union High	0	0	788,966	26,672,957	-4,327,761
Fallbrook Union High	0	0	325,985	7,480,288	-1,672,264
Grossmont Union High	547,894	180,911	3,420,122	58,902,772	-10,375,134
Julian Union High	0	74,625	83,527	1,450,782	-129,523
San Dieguito Union High	0	0	614,484	6,508,616	-6,672,710
Sweetwater Union High	30,445	450,767	5,710,437	193,011,369	-21,801,160
	0	0			
Unified School Districts					
Borrego Springs Unified	0	14,034	106,008	1,626,553	-296,198
Carlsbad Unified	0	0	460,260	445,352	0
Coronado Unified	0	0	94,242	13,159,935	-1,395,160
Mt. Empire Unified	0	71,210	133,763	3,395,550	-747,885
Oceanside Unified	518,053	22,684	1,203,329	65,154,757	-9,235,921
Poway Unified	0	0	1,246,142	73,816,516	-15,461,335
Ramona Unified	0	0	400,890	18,513,666	-3,108,007
San Diego Unified	0	273,778	6,797,049	174,731,731	-53,213,932
San Marcos Unified	0	0	836,737	60,231,612	-7,884,591
Valley Center-Pauma Unified	0	0	283,355	9,620,642	-2,159,486
Vista Unified	0	0	1,508,408	81,381,451	-10,922,035
Warner Unified	0	0	7,388	712,631	-129,482



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 LINDA VISTA ROAD, SAN DIEGO, CALIFORNIA 92111-7399 (858) 292-3500

Superintendent of Schools
Randolph E. Ward, Ed.D.

February 26, 2009

To: Chief Business Officials
Business Managers

From: Linda Visnick, Executive Director
District Financial Services

Re: 2008-09 Second Interim Reports (SACS Form 011)

Updated Budget Information

Due Date: upon approval, but no later than March 17, 2009

Due to enactment of a 17-month state budget, we have revised Attachments A, B and C to our letter on 2008-09 Second Interim Reports dated February 3, 2009.

- Attachment A has been revised to show the key provisions in the 2008-09 and 2009-10 Budgets. You may choose to incorporate these mid-year budget revisions into your 2008-09 Second Interim Report.
- Attachment B is now a list of the various categorical program funding levels in 2008-09 and 2009-10, as well as the program and ending balance flexibilities.
- Attachment C provides an updated assumption sheet for the SDCOE multi-year projection model. In addition, SDCOE has developed a user-friendly tool in Microsoft Excel to assist in calculating the revenue limit for the multi-year projection. A revised version of this model will be sent to contracting districts through the BS Upload website.

All materials should be received by our office by **March 17, 2009. The Second Interim Report is not considered submitted until our office receives all required forms and documents.** If you have questions regarding the Second Interim report, please call Patricia Fogliano at (858) 292-3663, Brian Thompson at (858) 292-3713 or your Business Advisory Services Consultant.

LV: VC: BS

Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Jerry B. Rindone John Witt

SERVICE AND LEADERSHIP

Revised Budget for 2008-09 and Adopted Budget for 2009-10

The Legislature and Governor have enacted a 17-month budget, which includes revisions to the 2008-09 Budget Act as well as the 2009-10 Budget Act. School districts can utilize the following assumptions based on SB X3 4 and SB X3 1.

SBX3 4 mid-year revisions for the 2008-09 Budget Act:

- Revenue Limits: SBX3 4 eliminates the .68% COLA and further reduces the revenue limit by 2.63% for a total deficit factor of .92156.
- Routine Restricted Maintenance: The adopted budget reduces the contribution requirement from 3% to 1% of total General Fund expenditures plus transfers out and uses.
- Deferred Maintenance Match: The deferred maintenance funding is in arrears. Therefore, the 2008-09 certification of deposits is for the 2007-08 deferred maintenance program. If you have not done so already, districts should plan on making contributions for the deferred maintenance match pending further clarification. The state share is estimated at approximate 65% of the full match.
- Categorical Programs– Funding Reductions: The revised budget includes a 15.4% reduction to numerous categorical programs. See Attachment B for a list of programs with budget reductions.
- Categorical Flexibility – Prior Year Ending Balances: The revised budget allows districts to use up to 100% of the balances as of June 30, 2008, in the General Fund or Cafeteria Fund. This flexibility is available in 2008-09 and 2009-10. Please note that the California Department of Education (CDE) has released a letter dated 2/25/09 entitled Action on 2008 and 2009 Budget Acts. This letter is available at: http://www.casbo.org/associations/7093/files/SPI_budget_letter.pdf. Some of the information regarding which programs are eligible for ending fund balance flexibility is being revised. Attachment B reflects the most recent conversations with CDE about which programs are eligible for ending fund balance flexibility. The following programs are excluded from this flexibility:
 - Capital outlay
 - Bond funds
 - Sinking funds
 - Federal funds
 - Adult Education Fund
 - Child Development Fund
 - Deferred Maintenance Fund
 - Economic Impact Aid
 - Targeted Instructional Improvement Block Grant
 - Instructional Materials
 - Special Education

- Quality Education Investment Act
 - California High School Exit Exam Intensive Intervention Program
 - Home-to-school transportation
 - Voter-approved initiatives such as After School Education and Safety (ASES), Lottery Instructional Materials, and Tobacco Use and Prevention Education (TUPE)
- Categorical Flexibility – Current Year Allocations: The revised budget allows school districts to use funds from a specified list of programs for any educational purpose for the period of 2008-09 through 2012-13. The list of programs eligible for program flexibility is shown in Attachment B. In addition, the mega-item flexibility included in the Sec 12.40 of the 2008-09 Budget Act has been repealed. This provision allowed districts to transfer funds among a specified list of programs.
- Instructional Materials: Districts will not be required to purchase materials under the adoption schedule for 2008-09. However, the following additional requirements apply:
- School districts must continue to comply with the requirements in Education Code Section 60119 to provide every pupil with standards aligned textbooks and to hold an annual public hearing to determine sufficiency of textbooks.
 - Any instructional materials purchased by a district for grades K-8 must be state-adopted. Instructional materials purchased for grades 9 through 12 must be aligned with state standards.
 - "Sufficiency" means that each pupil has sufficient textbooks and instructional materials in the four core areas and that all pupils within the district who are enrolled in the same course have identical textbooks and instructional materials.
- K-3 Class-Size Reduction: The revised budget changes the penalty structure for fiscal years 2008-09 through 2011-12 for schools exceeding the maximum class size under the class size reduction incentive program as follows:
- 20.45 to 21.44 5%
 - 21.45 to 22.44 10%
 - 22.45 to 22.94 15%
 - 22.95 to 24.94 20%
 - 24.95 and over 30%
- The district is eligible to receive funding pursuant to the above schedule only if the district was participating in the K-3 CSR program as of December 10, 2008. Please remember that when the ratio of 20:1 is exceeded, the revenue is calculated based on 20 students minus the penalty.
- Lottery: Based on current lottery sales and a projected 10% decrease in sales, the 2008-09 lottery apportionment is projected at \$109.50/ADA for unrestricted and \$11.50/ADA for the Proposition 20 Instructional Materials.

Reserve for Economic Uncertainties: The revised budget maintains the minimum reserve requirement levels for economic uncertainties. We believe that the current percentages are the bare minimum and that in these times of great economic and budget uncertainty, the need for reserves greater than the minimum is more imperative than ever. The cash management challenges make it even more imperative that we consider reserve levels greater than the minimums required under the Criteria and Standards. The reserves may be especially critical now to meet cash flow needs that guarantee each district's ability to provide adequate cash to meet payroll and other obligations.

Key provisions of SBX3 1 and SBX3 4 for the 2009-10 Budget :

- Revenue Limits: SBX3 4 does not fund the statutory COLA of 5.02% and further reduces the revenue limit by 0.969% for a total deficit factor of .86906.
- Equalization: There is no funding for equalization included in the adopted budget.
- Categorical Programs – Funding Reductions: The adopted budget includes a further funding reduction of 4.5% to 4.8%, depending on whether there is a negative growth adjustment of 0.3%. The percentage reduction may be revised in the future as more information becomes available. See Attachment B for a list of programs with budget reductions.
- Categorical Flexibility – Ending Fund Balances: The ability to use ending fund balances from June 30, 2008 would continue in 2009-10. The same exclusions apply as discussed in the section on 2008-09.
- Categorical Flexibility – Current Year Allocations: The ability to use funds from a specified list of programs for any educational purpose would continue in 2009-10. The list of programs is available in Attachment B.
- Mandates: Districts should not budget any funding for mandates. The Governor's proposal to suspend all but two mandates was not adopted. Instead, the 2009-10 Budget Act continued the practice of funding all mandates at \$1,000 each and requiring districts to continue performing the mandates. In addition, the following mandates are suspended for 2009-10: School Bus Safety I and II, Law Enforcement Sexual Harassment Training, County Treasury Withdrawals, and Grand Jury Proceedings.
- Routine Restricted Maintenance: The adopted budget reduces the contribution requirement from 3% to 1% of total General Fund expenditures plus transfers out and uses through fiscal year 2012-13.
- Deferred Maintenance Match: Although districts in the deferred maintenance program will receive the State's share of deferred maintenance for the current year 2008-09, the enacted budget eliminates the district matching requirement

for the 2008-09 deferred maintenance entitlement. Districts may or may not contribute depending upon the district's budget priorities. However, local bond issues may still require the district to make the deferred maintenance contribution. The adopted budget also eliminates the March 1st reporting deadline if a district chooses not to deposit the required matching contribution.

- Reserve for Economic Uncertainties: The enacted budget maintains the minimum reserve requirement levels for economic uncertainties. As stated above, we encourage districts to maintain a reserve higher than the minimum amount due to the challenges posed by the cash deferrals.
- Instructional Materials: The Instructional Materials flexibility continues into 2009-10. Therefore districts will not be required to purchase materials under the adoption schedule for 2009-10. Other program requirements apply as discussed in the section on 2008-09.
- K-3 Class-Size Reduction: Based on no COLA, Option One is \$1,071 per pupil and Option 2 is \$535 per pupil. The penalty structure continues on through fiscal year 2011-12 for schools exceeding the maximum class size under the class size reduction incentive program as follows:
 - 20.45 to 21.44 5%
 - 21.45 to 22.44 10%
 - 22.45 to 22.94 15%
 - 22.95 to 24.94 20%
 - 24.95 and over 30%

Please remember that when the ratio of 20:1 is exceeded, the revenue is calculated based on 20 students minus the penalty.

- State Lottery: The estimates are \$109.50 per annual ADA for unrestricted lottery and \$11.50 per annual ADA for Proposition 20.

Federal Stimulus Package

On Tuesday, February 17, 2009 President Obama signed into law the \$789 billion Federal Stimulus Package to boost the national economy. If received, these are one-time funds. Currently, there are many unknowns including how much will actually reach schools, when the funding will be received, and a determination of appropriate uses. Therefore, it is inappropriate to recognize any funding from the Federal Stimulus Package until you receive an official notification of an allocation.

Cash Deferrals for 2008-09 and 2009-10

- Principal Apportionments: For 2008-09, the revised budget moves Revenue Limit payments that were deferred from February to April under AB 1781, to July. For

2009-10, the adopted budget moves Revenue Limit payments for July and August to October instead. Districts should plan that the June P2 apportionment that was normally received in early July will be apportioned at the end of July. These principal apportionment deferrals will continue in 2009-10.

- K-3 Class-Size Reduction: For 2008-09, the revised budget moves \$570 million in CSR payments from February to July. The timing of class size reduction funding is anticipated to be as follows: 26% was received in November, 32% will be received in March, 10% in April and 32% will be received in July. This deferral is ongoing and will continue in 2009-10.

A great deal of emphasis must be placed on cash flow analysis and monitoring in regards to the impact of reduced or deferred apportionments for the current and subsequent years. This makes it even more imperative that districts maintain reserves greater than the State minimum required level.

K-12 Categorical Programs: Impact of Adopted 2008-09 Mid-Year Cuts and 2009-10 Cuts

Attachment B

Resource	Program	Item	2007-08 Adopted	2008-09 Adopted	% Change from 2007-08	2008-09 Revised SB X3 4	% Change from 2008-09 Adopted	2009-10 SB X3 1	% Change from 2008-09 Revised
6010	After School Education and Safety (ASES)	6110-649-0001	546,981	546,981	0.0%	546,981	0.0%	546,988	0.0%
Various	Child Development: Child Care Programs ¹	6110-196-0001	1,292,436	1,327,772	2.7%	1,248,716	-6.0%	1,499,269	20.1%
6055	Child Development: State Preschool ¹	6110-196-0001	441,854	444,592	0.6%	426,327	-4.1%	429,376	0.7%
7090,7091	Economic Impact Aid ¹	6110-128-0001	994,279	994,279	0.0%	941,459	-5.3%	945,779	0.5%
7400	Quality Education Investment Act	6110-161-0001	268,000	402,000	50.0%	402,000	0.0%	402,000	0.0%
6500	Special Education	6110-111-0001	3,158,993	3,116,298	-1.4%	3,116,298	0.0%	3,121,060	0.2%
7230,7240	Transportation: Home to School and Special Ed	6110-130-0001	629,714	618,714	-1.7%	618,714	0.0%	618,714	0.0%
7340	Advancement Via Individual Determination (AVID) (non Prop 98)	6110-203-0001	9,035	8,131	-10.0%	8,131	0.0%	8,131	0.0%
5310	Child Nutrition	6110-201-0001	123,281	125,685	2.0%	125,685	0.0%	134,044	6.7%
5380	Child Nutrition Breakfast Start-up Grants	6110-234-0001	1,017	1,017	0.0%	1,017	0.0%	1,017	0.0%
0000,1300	Class Size Reduction (K-3) ¹	6110-140-0001	1,829,662	1,815,453	-0.8%	1,769,291	-2.5%	1,824,589	3.1%
6020,7810	CSIS Local Implementation/Oversight	4440-102-0001	4,594	4,594	0.0%	4,594	0.0%	4,594	0.0%
6250	Early Mental Health	6110-295-0001	15,000	15,000	0.0%	15,000	0.0%	15,000	0.0%
0000	State Mandates	6110-006-0001	38	38	0.0%	38	0.0%	38	0.0%
0000	State Special Schools	6110-140-0001	44,253	41,406	-6.4%	41,406	0.0%	46,741	12.9%
7810	Student Friendly Services	6110-167-0001	500	500	0.0%	500	0.0%	500	0.0%
0000	Agricultural Vocational Education	6110-103-0001	5,201	5,174	-0.5%	4,379	-15.4%	4,169	-4.8%
0000	Apprentices Program	6110-220-0001	18,990	19,577	3.1%	16,570	-15.4%	15,824	-4.5%
6030	Charter School Facility Grants	6110-107-0001	18,000	18,000	0.0%	15,235	-15.4%	45,847	200.9%
0000	County Office Oversight	6110-125-0001	11,680	11,438	-2.1%	9,681	-15.4%	9,245	-4.5%
6286	English Language Acquisition Program	6110-119-0001	63,600	63,263	-0.5%	53,545	-15.4%	50,982	-4.8%
7365,7366	Foster Youth Programs	6110-182-0001	18,992	18,891	-0.5%	15,989	-15.4%	15,224	-4.8%
0000	K-12 High Speed Network ²	6110-224-0001	10,404	10,404	0.0%	6,806	-34.6%	8,410	23.6%
0000	Multi-track Year-round Schools	6110-166-0001	97,308	96,802	-0.5%	81,931	-15.4%	46,948	-42.7%
7220	Partnership Academies	6110-113-0001	23,490	23,490	0.0%	19,881	-15.4%	18,987	-4.5%
0000	Student Assessments	6110-158-0001	85,123	90,735	6.6%	76,796	-15.4%	69,688	-9.3%
6225	Williams School Facilities Emergency Repair Account	6110-156-0001	100,000	101,000	1.0%	101,000	0.0%	0	-100.0%
6015	Adults in Correctional Facilities	6110-204-0001	17,771	18,215	2.5%	15,417	-15.4%	15,091	-2.1%
6390	Adult Education	6110-188-0001	753,717	772,560	2.5%	653,879	-15.4%	640,072	-2.1%
7055	California High School Exit Exam Intensive Instruction and Services	6110-189-0001	72,752	72,752	0.0%	61,576	-15.4%	58,805	-4.5%
6205	Deferred Maintenance	6110-246-0001	277,382	277,382	0.0%	234,770	-15.4%	252,907	7.7%
7156/7157	Instructional Materials Block Grant	6110-144-0001	419,774	417,591	-0.5%	353,441	-15.4%	336,526	-4.8%
7394	Targeted Instructional Improvement Block Grant	6110-240-0001	1,075,731	1,070,137	-0.5%	905,742	-15.4%	862,397	-4.8%
7325	Administrator Training Program	6110-193-0001	5,000	4,900	-2.0%	4,147	-15.4%	3,961	-4.5%
0000	Advanced Placement Fees	6110-150-0001	1,793	1,784	-0.5%	1,510	-15.4%	1,438	-4.8%
7210	American Indian Early Childhood Education Program	6110-151-0001	662	662	0.0%	560	-15.4%	535	-4.5%
7015	American Indian Education Centers	6110-265-0001	4,540	4,540	0.0%	3,843	-15.4%	3,670	-4.5%
6760	Arts and Music Block Grant	6110-242-0001	109,757	109,757	0.0%	92,896	-15.4%	88,717	-4.5%
7275	Bilingual Teacher Training	6110-198-0001	2,149	2,138	-0.5%	1,810	-15.4%	1,723	-4.8%
7360	CA Assoc. of Student Councils	6110-267-0001	33	33	0.0%	28	-15.4%	27	-4.5%
6091,6092	California School Age Families Ed. Program (CalSAFE)	6110-211-0001	58,395	58,091	-0.5%	49,167	-15.4%	46,814	-4.8%
7276	Certificated Staff Mentoring Program ²	6110-208-0001	11,707	11,707	0.0%	8,909	-23.9%	8,654	-2.9%
0000	Charter School Categorical Block Grant	6110-232-0001	151,474	189,812	25.3%	160,653	-15.4%	187,888	17.0%
7810	Civics Education	6110-201-0001	250	250	0.0%	212	-15.4%	202	-4.5%
0000,1200	Class Size Reduction (9th Grade)	6360-101-0001	106,621	101,130	-5.2%	85,594	-15.4%	79,605	-7.0%
	Commission on Teacher Credentialing ²		39,881	33,671	-15.6%	27,498	-18.3%	26,408	-4.0%

K-12 Categorical Programs: Impact of Adopted 2008-09 Mid-Year Cuts and 2009-10 Cuts

Attachment B

Resource	Program	Item	2007-08 Adopted	2008-09 Adopted	% Change from 2007-08	2008-09 Revised SB X3 4	% Change from 2008-09 Adopted	2009-10 SB X3 1	% Change from 2008-09 Revised
6285	Community Based English Language Tutoring	6110-227-0001	50,000	50,000	0.0%	42,319	-15.4%	40,415	-4.5%
2430	Community Day School	6110-190-0001	51,999	51,999	0.0%	44,011	-15.4%	42,031	-4.5%
7385	County Offices of Education: Williams Audits	6110-266-0001	10,000	10,000	0.0%	8,464	-15.4%	8,083	-4.5%
7110	Educational Technology (CTAP)	6110-181-0001	17,705	17,611	-0.5%	14,906	-15.4%	14,192	-4.8%
7140	Gifted and Talented (GATE)	6110-124-0001	55,634	55,345	-0.5%	46,843	-15.4%	44,601	-4.8%
7255, 7258	High Priority Schools Grant Program	6110-123-0001	149,209	114,209	-23.5%	96,664	-15.4%	0	-100.0%
7286	International Baccalaureate	6110-240-0001	1,280	1,273	-0.5%	1,077	-15.4%	1,026	-4.8%
7294	Math and Reading Professional Development Program	6110-137-0001	56,728	56,728	0.0%	48,013	-15.4%	45,853	-4.5%
6267	National Board Certification ²	6110-195-0001	6,000	6,000	0.0%	3,078	-48.7%	2,425	-21.2%
0000	Oral Health Assessments	6110-268-0001	4,400	4,400	0.0%	3,724	-15.4%	3,557	-4.5%
7271	Peer Assistance Review	6110-193-0001	30,101	29,944	-0.5%	25,344	-15.4%	24,131	-4.8%
6258	Physical Education Teacher Incentive Program	6110-260-0001	41,812	41,812	0.0%	35,389	-15.4%	33,797	-4.5%
7393	Professional Development Block Grant	6110-245-0001	274,718	273,289	-0.5%	231,306	-15.4%	220,237	-4.8%
7390	Pupil Retention Block Grant ²	6110-243-0001	97,461	96,954	-0.5%	81,060	-16.4%	77,327	-4.6%
7295	Reader Services for Blind Teachers	6110-193-0001	404	402	-0.5%	340	-15.4%	324	-4.7%
6350	Regional Occupation Centers and Programs	6110-105-0001	485,656	482,985	-0.5%	408,789	-15.4%	387,900	-5.1%
7395	School and Library Improvement Block Grant	6110-247-0001	465,451	463,031	-0.5%	391,900	-15.4%	373,145	-4.8%
6405	School Safety Block Grant (8-12)	6110-228-0001	100,553	100,030	-0.5%	84,663	-15.4%	80,612	-4.8%
7391	School Safety Competitive Grants	6110-248-0001	18,050	17,956	-0.5%	15,198	-15.4%	14,470	-4.8%
7370	Specialized Secondary Program Grants	6110-122-0001	6,155	6,122	-0.5%	5,182	-15.4%	4,934	-4.8%
0000	Supplemental Instruction Hourly Programs	6110-104-0001	420,789	420,789	0.0%	356,147	-15.4%	339,103	-4.8%
7080	Supplemental School Counseling Program: Grades 7-12	6110-108-0001	209,060	209,060	0.0%	176,944	-15.4%	168,476	-4.8%
7392	Teacher Credentialing Block Grant	6110-244-0001	137,481	128,671	-6.4%	108,905	-15.4%	107,054	-1.7%
0000	Teacher Dismissal Apportionments	6110-209-0001	48	48	0.0%	41	-15.4%	39	-4.5%
TOTAL			15,612,508	15,707,004		14,559,928		14,532,244	
Cut from 2008-09 Adopted Budget						-1,147,076		-1,174,760	

Key to Categories

- 1 No cuts, not eligible for program flexibility, not eligible for ending balance flexibility
- 2 No cuts, not eligible for program flexibility, eligible for ending balance flexibility
- 3 Cuts, not eligible for program flexibility, eligible for ending balance flexibility
- 4 Cuts, not eligible for program flexibility, not eligible for ending balance flexibility
- 5 Cuts, eligible for program flexibility, not eligible for ending balance flexibility
- 6 Cuts, eligible for program flexibility, eligible for ending balance flexibility

Notes

- ¹ These programs have reduced funding due to program savings. Cuts will have no impact on funding levels to districts.
- ² These programs have reduced funding due to program savings. Programmatic cut is 15.4% in 2008-09.

SDCOE Multi-Year Projection (MYP) Model (Instructions)

Overview:

The SDCOE multi-year projection model is intended for Financial Reporting contracting districts only. Please complete the attached Multi-Year Projection Data Input Sheet and return to Financial Reporting, in Business Advisory Services, Room 608 **by February 17, 2009**.

Source documents used for the assumption figures are coming from different sources that include: School Services of California (SSC), San Diego County Treasurer's Office, SDCOE's executive director and SDCOE's business consultants.

Please note the following changes to the MYP:

- MYP Assumption page has been updated to reflect SSC's Dartboard (Governor's Adopted *Budget Proposal*)
- A line for Budget Reduction has been added.

The SDCOE model has two parts:

- 1) Summary report (unrestricted/restricted/combined),
- 2) Detail report (revenue/expense within unrestricted/restricted/combined)

Step One: We will import your 2008-09 figures, based upon the selection you provide to us.
Budget Selection: Please check the box on the top left of the MYP Data Input Sheet to indicate the version of budget (*Revised or Working*) that we should use for the MYP calculation.

Step Two: Districts should complete the MYP Data Input Sheet and submit to Financial Reporting before the noted deadline. SDCOE has provided the assumption figures for your reference. These figures are not intended for use by every district, as we are aware of the differences in each district. Please use figures that are tailored to your individual district. You must provide the data for boxes labeled "**District Input**".

Note: If a box is left blank, we will assume that the district is requesting that we use SDCOE's assumption figures.

Step Three: After receipt of the completed MYP Data Input Sheet, Financial Reporting will prepare and send a copy of the multi-year projection to the business contact for that particular district unless you notify us otherwise. The district is responsible for communicating, to Patricia Fogliano or Brian Thompson, any changes to their multi-year projection. Once all changes are made and verified, a final version will be prepared and sent to the district.

Step Four: Please carefully review the final version of your MYP before submitting to your Board. A copy of the Board-approved MYP must be included with the submission of your **2nd Interim Report** due to our office by **March 17, 2009**.

Please submit a copy of the final MYP to Financial Reporting, in Business Advisory Services, Room 608.
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Revised Multi-Year Projection Data Input Sheet for 2nd Interim 2008-09

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SCHOOL DISTRICT : _____

REVISED BUDGET : ☐

WORKING BUDGET : ☐

Data in shaded areas are provided by SDCOE (for information only)

DESCRIPTION	SDCOE	FY 2008-09	FY 2009-10	FY 2010-11
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
Statutory COLA - (SSC Dartboard)		5.66%	5.02%	0.70%
Funded COLA - (SSC Dartboard)		-2.630%	-0.969%	0.70%
Funded COLA - (Categorical)		-15.400%	-4.500%	0.70%
Revenue Limit Deficit - (SSC Dartboard)		7.844%	13.094%	13.094%
California Consumer Price Index - (SSC Dartboard)		1.90%	0.80%	1.90%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$ 109.50	\$ 109.50	\$ 109.50
	Restricted	\$ 11.50	\$ 11.50	\$ 11.50
Total Equalization (If applicable)	\$0.00	\$ -	\$ -	\$ -
Current Interest Rate - (SD County Treasurer's Office)	4.25%	2.51%	1.50%	1.25%
Property Taxes (% increase)	(District Input)			
Projected Budget Reduction	Unrestricted			
	Restricted			
Average Daily Attendance (ADA) Projections	(District Input)			
	% Change			
Salary Step & Column Percent Increases:				
Teachers 1100	2.00%			
Certificated Pupil Support 1200	2.00%			
Certificated Supervisor & Admin 1300	2.00%			
Other Certificated 1900	0.00%			
Instructional Aides 2100	2.00%			
Classified Support 2200	2.00%			
Classified Supervisor & Admin 2300	2.00%			
Clerical, Technical, & Office Staff 2400	2.00%			
Other Classified 2900	0.00%			
Mgmt, Cert, & Classified Contract Increases:				
Management Increases	(District Input)			
Certificated Increases	(District Input)			
Classified Increases	(District Input)			
Benefits:				
STRS 3100-3102	8.25%			
PERS 3200-3202	9.428%			
OASDI/Medicare/Alternative 3300-3302	1.45%			
Health & Welfare Increase 3400-3402	10.00%		10.00%	10.00%
State Unemployment 3500-3502	0.30%			
Workers' Comp 3600-3602	(District Input)			
OPEB Allocated Costs (% of salaries) *3711-3712	(District Input)			
OPEB Active Employee Costs (\$ amt) 3751-3752	(District Input)			
Other Employee Benefits 3900-3902	(District Input)			
FY 2008-09 General Fund Beginning Balances (District Input)		Unrestricted	Restricted	Combined
(+/-) Audit Adjustment (District Input)		\$ -	\$ -	\$ -
Net Beginning Balance		\$ -	\$ -	\$ -

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Roll up to 3701 and 3702

SDCOE Business Consultant

Initials/Date

As of: 01/31/2009

2/18/2009 15:33

	July	August	September	October	November	December	January	February	March	April	May	June	ANNUAL TOTALS	1st Interim	CODE
Beginning Cash Balance	11,280,306	14,085,484	11,621,747	8,222,307	6,411,151	4,275,950	12,657,073	11,822,455	10,286,179	6,990,500	11,393,139	10,554,625	11,280,306	11,280,306	
State Aid Apportionment	(167)	(167)	(167)	(135)	0	0	(64)	(60)	(60)	(120)	(60)	0	(1,000)	(2,820)	RAA
Property Taxes	19,722	442,916	99,172	450,753	826,055	10,816,481	3,935,672	1,334,903	294,248	8,827,430	2,751,414	968,531	30,767,297	30,767,297	FI
Charter In Lieu Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	FI
Special Education	0	0	0	418,722	98,523	98,523	98,523	86,208	86,208	172,415	86,208	0	1,145,330	1,471,470	RAA
GATE	0	0	0	21,067	0	0	2,107	1,990	1,990	3,979	1,990	0	33,123	33,367	RAA
Pupil Trans-Special Educ.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	C
Pupil Transportation	0	0	6,874	6,874	6,874	6,874	6,874	6,874	6,874	6,874	6,874	6,874	68,739	70,097	C
EIA	0	0	11,963	11,963	11,963	29,855	16,436	16,436	16,436	16,436	16,436	16,436	164,360	120,129	C
Community Day	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RAA
Supplemental Instruction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RAA
CSR K-3	0	0	0	0	0	623,054	138,620	718,748	0	915,405	0	0	2,395,827	2,864,679	FI
Lottery	133,111	0	0	112,915	0	0	168,102	0	0	127,911	0	0	542,040	511,645	FI
0708 Delateral	72,269	0	0	0	0	0	0	0	0	0	0	0	72,269	0	
TRANS Principal Amounts	3,800,000	0	0	0	0	0	0	0	0	0	0	0	3,800,000	0	
Other Revenue	188,604	225,122	72,433	746,878	219,974	253,621	146,685	202,272	202,272	202,272	202,272	202,272	2,864,679	2,864,679	FI
Total Revenue	4,213,539	667,871	190,276	1,769,037	1,163,390	11,828,408	4,512,955	2,367,371	607,968	10,272,601	3,065,134	1,194,113	41,852,664	38,231,691	
Total Revenue and Beginning Balance	15,493,845	14,753,355	11,812,023	9,991,344	7,574,541	16,104,358	17,170,028	14,189,826	10,894,147	17,263,101	14,456,273	11,748,738	53,132,970	49,511,997	
Salaries & Benefits	615,370	2,385,504	2,970,106	3,003,134	2,963,072	2,910,927	2,910,229	3,099,506	3,099,506	3,099,506	3,099,506	3,099,506	33,255,875	33,255,875	FI
Commercial Warrant Exp	462,456	744,360	614,984	574,475	334,311	493,172	458,239	780,310	780,310	780,310	780,310	780,310	7,583,548	7,583,548	FI
TRANS Repayment	0	0	0	0	0	0	1,966,315	0	0	1,966,315	0	0	3,932,630	0	
Other Transfers Out	330,536	1,744	4,625	2,583	1,207	43,165	12,790	23,831	23,831	23,831	23,831	23,831	515,825	285,971	E
Total Expenditures	1,408,361	3,131,608	3,589,716	3,580,193	3,298,591	3,447,285	5,347,573	3,903,647	3,903,647	5,869,962	3,903,647	3,903,647	45,287,879	41,125,394	
Ending Cash Balance	14,085,484	11,621,747	8,222,307	6,411,151	4,275,950	12,657,073	11,822,455	10,286,179	6,990,500	11,393,139	10,554,625	7,845,091	7,845,091	8,386,603	

07-08 Ending Cash Balance	8,481,642	6,142,796	3,903,492	1,470,611	783,769	7,886,255	8,771,240	6,769,652	6,694,733	12,216,182	12,727,341	11,280,306
06-07 Ending Cash Balance	5,432,170	3,239,840	1,063,081	2,371,230	1,386,170	9,603,766	8,372,609	7,650,874	6,388,157	10,276,125	10,161,438	8,240,418
05-06 Ending Cash Balance	4,330,798	2,523,194	560,093	1,313,709	648,130	6,587,740	5,896,583	5,694,308	4,005,140	6,937,098	7,140,773	5,822,065
04-05 Ending Cash Balance	4,464,558	2,712,208	1,373,151	2,462,201	698,935	5,966,345	5,446,370	4,763,917	3,216,541	5,683,706	6,300,241	4,520,007
03-04 Ending Cash Balance	7,336,577	5,981,192	4,091,572	2,909,935	1,846,756	6,780,863	5,876,091	4,518,483	4,329,596	6,049,967	6,454,039	5,337,559

CODE SOURCE DOCUMENT

AB ADOPTED BUDGET
A ACTUAL
FI FIRST INTERIM
SI SECOND INTERIM
RB REVISIED BUDGET
RAA RECERTIFIED ADVANCE APPORTIONMENT
AA ADVANCED APPORTIONMENT
P1 P-1 APPORTIONMENT
P2 P-2 APPORTIONMENT
C CDE CERTIFIED AMOUNT

NOTE: • 2008-09 Actuals through January balanced to the County Treasury cash report/ORACLE report.

• Lottery includes PY adjustments. 07/08 for 3rd & 4th Qtrs and 08/09 for 1st & 2nd Qtrs.

• Minimum Reserve amount based on Form 01CSI Section 10: **\$1,233,761.82**

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

37 68056 0000000
Form 011

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Description	Resource Codes	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	30,397,393.00	31,936,826.00	16,591,515.46	31,936,826.00	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	2,729,516.00	2,869,136.00	789,025.75	2,869,136.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,027,958.00	1,350,700.00	1,037,630.23	1,350,700.00	0.00	0.0%
5) TOTAL, REVENUES			34,154,867.00	36,156,662.00	18,418,171.44	36,156,662.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,588,826.00	19,026,579.00	10,078,881.75	19,026,579.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,592,961.00	3,500,043.00	1,870,922.85	3,500,043.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,113,177.00	5,149,187.00	2,789,051.87	5,149,187.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,233,095.00	1,957,537.00	797,564.83	1,957,537.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,685,236.00	2,774,681.00	1,394,307.84	2,774,681.00	0.00	0.0%
6) Capital Outlay		6000-6999	126,430.00	126,483.00	2,160.00	126,483.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	29,686.00	29,686.00	12,343.70	29,686.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			31,347,290.00	32,542,075.00	16,945,232.84	32,542,075.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,807,577.00	3,614,587.00	1,472,938.60	3,614,587.00		
D. OTHER FINANCING SOURCES/USES								
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	(4,037,760.00)	(4,621,766.00)	0.00	(4,621,766.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,037,760.00)	(4,621,766.00)	0.00	(4,621,766.00)		

2008-09 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

37 68056 0000000
Form 011

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Description	Resource Codes	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,230,183.00)	(1,007,179.00)	1,472,938.60	(1,007,179.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,355,412.71	10,355,412.71		10,355,412.71	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)			10,355,412.71	10,355,412.71		10,355,412.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,355,412.71	10,355,412.71		10,355,412.71		
2) Ending Balance, June 30 (E + F1e)			9,125,229.71	9,348,233.71		9,348,233.71		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,126,342.71	1,247,878.00		1,247,878.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,354,729.49	2,149,660.49		2,149,660.49		
Settlement Agreement 09-10	0000	9780	55,997.00					
Shores Attorney Fees	0000	9780	389,350.00					
State Mandate Reserves	0000	9780	312,374.00					
Site Fundraising Carryover	0000	9780	238,801.00					
Lottery	1100	9780	1,358,207.49					
Settlement Agreement 09-10	0000	9780		55,997.00				
Shores Attorney Fees	0000	9780		389,350.00				
State Mandate Revenue	0000	9780		312,374.00				
Lottery	1100	9780		1,391,939.49				
Settlement Agreement 09-10	0000	9780				55,997.00		
Shores Attorney Fees	0000	9780				389,350.00		
State Mandate Revenue	0000	9780				312,374.00		
Lottery	1100	9780				1,391,939.49		
c) Undesignated Amount		9790				5,930,695.22		
d) Unappropriated Amount		9790	5,624,157.51	5,930,695.22				

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Description	Resource Codes	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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	(4,264.00)	(1,004.00)	744.00	(1,004.00)	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	313,568.00	307,537.00	147,430.82	307,537.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,361,329.00	30,818,609.00	15,405,873.14	30,818,609.00	0.00	0.0%
Unsecured Roll Taxes		8042	985,671.00	1,085,040.00	1,027,450.08	1,085,040.00	0.00	0.0%
Prior Years' Taxes		8043	(38,286.00)	(38,429.00)	10,017.42	(38,429.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			30,618,018.00	32,171,753.00	16,591,515.46	32,171,753.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(220,625.00)	(234,927.00)	0.00	(234,927.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			30,397,393.00	31,936,826.00	16,591,515.46	31,936,826.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB/IASA	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290						

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
JTPA / WIA	5600-5625	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day School Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6350-6360	8311						
Prior Years	6350-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Gifted and Talented Pupils	7140	8311						
Home-to-School Transportation	7230	8311						
School Improvement Program	7260-7265	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00		
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,289,939.00	2,395,827.00	613,876.00	2,395,827.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	429,453.00	463,185.00	162,371.75	463,185.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590						
Miller Unruh Reading Program	7200	8590						
Supplemental School Counseling Program	7080	8590						
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
Staff Development	7294, 7295, 7296	8590						
Tenth Grade Counseling	7375	8590						
Educational Technology Assistance Grants	7100-7125	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6605-6680	8590						
Healthy Start	6240-6245	8590						
Class Size Reduction Facilities	6200	8590						
Pupil Retention Block Grant	7390	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590						
Teacher Credentialing Block Grant	7392	8590						
Professional Development Block Grant	7393	8590						
Targeted Instructional Improvement Block Grant	7394	8590						
School and Library Improvement Block Grant	7395	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	10,124.00	10,124.00	12,778.00	10,124.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,729,516.00	2,869,136.00	789,025.75	2,869,136.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	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	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	409,243.00	409,243.00	239,662.75	409,243.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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%) 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	618,715.00	941,457.00	797,967.48	941,457.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791						

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)	
From County Offices	6350, 6360	8792							
From JPAs	6350, 6360	8793							
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			1,027,958.00	1,350,700.00	1,037,630.23	1,350,700.00	0.00	0.0%	
TOTAL, REVENUES			34,154,867.00	36,156,662.00	18,418,171.44	36,156,662.00	0.00	0.0%	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,572,683.00	16,782,357.00	8,881,920.39	16,782,357.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	485,952.00	500,272.00	266,275.59	500,272.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,405,191.00	1,536,766.00	816,062.18	1,536,766.00	0.00	0.0%
Other Certificated Salaries		1900	125,000.00	207,184.00	114,623.59	207,184.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,588,826.00	19,026,579.00	10,078,881.75	19,026,579.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	461,610.00	464,798.00	189,160.31	464,798.00	0.00	0.0%
Classified Support Salaries		2200	1,401,595.00	1,414,115.00	789,769.34	1,414,115.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	293,972.00	171,772.00	98,566.86	171,772.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,185,329.00	1,191,975.00	647,327.52	1,191,975.00	0.00	0.0%
Other Classified Salaries		2900	250,455.00	257,383.00	146,098.82	257,383.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,592,961.00	3,500,043.00	1,870,922.85	3,500,043.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,513,649.00	1,553,397.00	823,667.22	1,553,397.00	0.00	0.0%
PERS		3201-3202	336,098.00	314,519.00	171,273.02	314,519.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	536,342.00	524,776.00	282,770.18	524,776.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,211,513.00	2,271,582.00	1,219,882.43	2,271,582.00	0.00	0.0%
Unemployment Insurance		3501-3502	11,035.00	66,531.00	35,845.48	66,531.00	0.00	0.0%
Workers' Compensation		3601-3602	311,939.00	261,870.00	140,895.54	261,870.00	0.00	0.0%
OPEB, Allocated		3701-3702	180,000.00	141,968.00	(37,198.13)	141,968.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	143,184.54	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	12,601.00	14,544.00	8,731.59	14,544.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,113,177.00	5,149,187.00	2,789,051.87	5,149,187.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	430,107.00	430,107.00	224,967.79	430,107.00	0.00	0.0%
Books and Other Reference Materials		4200	26,405.00	83,558.00	39,802.49	83,558.00	0.00	0.0%
Materials and Supplies		4300	652,766.00	1,286,279.00	488,472.25	1,286,279.00	0.00	0.0%
Noncapitalized Equipment		4400	123,817.00	157,593.00	44,322.30	157,593.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,233,095.00	1,957,537.00	797,564.83	1,957,537.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	50,137.00	66,384.00	28,341.43	66,384.00	0.00	0.0%
Dues and Memberships		5300	24,295.00	25,583.00	24,154.78	25,583.00	0.00	0.0%
Insurance		5400-5450	189,912.00	189,912.00	164,674.12	189,912.00	0.00	0.0%
Operations and Housekeeping Services		5500	908,024.00	907,844.00	491,121.42	907,844.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	166,653.00	202,242.00	97,781.11	202,242.00	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	(76,800.00)	(76,800.00)	0.00	(76,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,284,340.00	1,332,385.00	489,601.91	1,332,385.00	0.00	0.0%
Communications		5900	138,675.00	127,131.00	98,633.07	127,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,685,236.00	2,774,681.00	1,394,307.84	2,774,681.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,160.00	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	30,009.00	55,507.00	0.00	55,507.00	0.00	0.0%
Equipment Replacement		6500	96,421.00	70,976.00	0.00	70,976.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,430.00	126,483.00	2,160.00	126,483.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	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	2,414.00	2,414.00	1,265.44	2,414.00	0.00	0.0%
Other Debt Service - Principal		7439	27,272.00	27,272.00	11,078.26	27,272.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,686.00	29,686.00	12,343.70	29,686.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL, EXPENDITURES			31,347,290.00	32,542,075.00	16,945,232.84	32,542,075.00	0.00	0.0%

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Description	Resource Codes	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,037,760.00)	(4,621,766.00)	0.00	(4,621,766.00)	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 per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,037,760.00)	(4,621,766.00)	0.00	(4,621,766.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,037,760.00)	(4,621,766.00)	0.00	(4,621,766.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	340,008.00	354,310.00	0.00	354,310.00	0.00	0.0%
2) Federal Revenue		8100-8299	717,177.00	672,885.00	19,384.75	672,885.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,048,915.00	1,151,301.00	958,798.57	1,151,301.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,403,244.00	1,493,516.00	776,626.00	1,493,516.00	0.00	0.0%
5) TOTAL, REVENUES			3,509,344.00	3,672,012.00	1,754,809.32	3,672,012.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,193,390.00	2,735,736.00	1,430,309.08	2,735,736.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,033,235.00	2,185,139.00	1,094,416.27	2,185,139.00	0.00	0.0%
3) Employee Benefits		3000-3999	896,796.00	1,027,608.00	534,594.63	1,027,608.00	0.00	0.0%
4) Books and Supplies		4000-4999	854,361.00	1,249,321.00	479,098.12	1,249,321.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,290,916.00	1,767,879.00	1,035,234.25	1,767,879.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	(1,600.00)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	88,176.00	88,176.00	44,087.55	88,176.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,356,874.00	9,053,859.00	4,616,139.90	9,053,859.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,847,530.00)	(5,381,847.00)	(2,861,330.58)	(5,381,847.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	190,230.00	190,230.00	0.00	190,230.00	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	4,037,760.00	4,621,766.00	0.00	4,621,766.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,847,530.00	4,431,536.00	0.00	4,431,536.00		

Description		Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	75 % Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	(950,311.00)	(2,861,330.58)	(950,311.00)		
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			9791	1,126,342.71	1,126,342.71		1,126,342.71	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)				1,126,342.71	1,126,342.71		1,126,342.71		
d) Other Restatements			9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,126,342.71	1,126,342.71		1,126,342.71		
2) Ending Balance, June 30 (E + F1e)				1,126,342.71	176,031.71		176,031.71		
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	1,126,342.71	176,031.71		176,031.71		
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				

Description	Resource Codes	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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	220,625.00	234,927.00	0.00	234,927.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	119,383.00	119,383.00	0.00	119,383.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			340,008.00	354,310.00	0.00	354,310.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	541,215.00	541,215.00	0.00	541,215.00	0.00	0.0%
Special Education Discretionary Grants		8182	112,271.00	70,493.00	870.00	70,493.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	266.00	450.00	528.77	450.00	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	55,632.00	52,851.00	17,532.78	52,851.00	0.00	0.0%

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

37 68056 0000000
Form 011

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Description	Resource Codes	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	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	7,793.00	7,876.00	453.20	7,876.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			717,177.00	672,885.00	19,384.75	672,885.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Supplemental Instruction Programs								
Current Year	0000	8311						
Prior Years	0000	8319						
Community Day School Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	29,974.00	32,803.00	25,567.00	32,803.00	0.00	0.0%
Home-to-School Transportation	7230	8311	70,097.00	73,687.00	34,370.00	73,687.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	111,867.00	113,290.00	82,181.00	113,290.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00		
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	82,192.00	48,645.00	6,322.15	48,645.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music Block Grant	6760	8590	55,649.00	54,664.00	0.00	54,664.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	223,078.00	207,341.00	279,704.00	207,341.00	0.00	0.0%
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	8,182.00	0.00	8,182.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	22,520.00	13,564.00	(0.58)	13,564.00	0.00	0.0%

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

37 68056 0000000
Form 011

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	156,846.00	141,790.00	134,176.00	141,790.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	268,758.00	242,959.00	229,913.00	242,959.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,934.00	214,376.00	166,566.00	214,376.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,048,915.00	1,151,301.00	958,798.57	1,151,301.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	22,046.00	22,046.00	0.00	22,046.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,381,198.00	1,471,470.00	776,626.00	1,471,470.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

2008-09 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,403,244.00	1,493,516.00	776,626.00	1,493,516.00	0.00	0.0%
TOTAL, REVENUES			3,509,344.00	3,672,012.00	1,754,809.32	3,672,012.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,056,449.00	2,597,720.00	1,345,897.83	2,597,720.00	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	136,941.00	138,016.00	84,411.25	138,016.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,193,390.00	2,735,736.00	1,430,309.08	2,735,736.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,604,612.00	1,767,581.00	861,471.84	1,767,581.00	0.00	0.0%
Classified Support Salaries		2200	193,987.00	202,727.00	118,503.88	202,727.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	39,760.00	40,455.00	23,193.52	40,455.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,758.00	73,015.00	41,859.02	73,015.00	0.00	0.0%
Other Classified Salaries		2900	123,118.00	101,361.00	49,388.01	101,361.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,033,235.00	2,185,139.00	1,094,416.27	2,185,139.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	186,719.00	226,205.00	114,573.80	226,205.00	0.00	0.0%
PERS		3201-3202	180,394.00	198,123.00	94,055.03	198,123.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	187,521.00	209,799.00	103,165.68	209,799.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	278,484.00	314,329.00	164,698.48	314,329.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,135.00	14,547.00	7,577.75	14,547.00	0.00	0.0%
Workers' Compensation		3601-3602	60,289.00	63,408.00	29,757.73	63,408.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	21.00	1,061.97	21.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	61.00	18,943.15	61.00	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	1,254.00	1,115.00	761.04	1,115.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			896,796.00	1,027,608.00	534,594.63	1,027,608.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	305,270.00	255,986.00	200,913.08	255,986.00	0.00	0.0%
Books and Other Reference Materials		4200	2,781.00	427.00	426.60	427.00	0.00	0.0%
Materials and Supplies		4300	510,037.00	904,824.00	216,775.50	904,824.00	0.00	0.0%
Noncapitalized Equipment		4400	36,273.00	88,084.00	60,982.94	88,084.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			854,361.00	1,249,321.00	479,098.12	1,249,321.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	21,631.00	39,445.00	18,415.59	39,445.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,060.00	3,010.00	718.40	3,010.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	310,515.00	772,435.00	633,712.93	772,435.00	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	956,710.00	952,989.00	382,387.33	952,989.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,290,916.00	1,767,879.00	1,035,234.25	1,767,879.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	(1,600.00)	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(1,600.00)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,339.00	6,933.00	3,466.05	6,933.00	0.00	0.0%
Other Debt Service - Principal		7439	78,837.00	81,243.00	40,621.50	81,243.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,176.00	88,176.00	44,087.55	88,176.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,356,874.00	9,053,859.00	4,616,139.90	9,053,859.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	190,230.00	190,230.00	0.00	190,230.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			190,230.00	190,230.00	0.00	190,230.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,037,760.00	4,621,766.00	0.00	4,621,766.00	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 per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,037,760.00	4,621,766.00	0.00	4,621,766.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,847,530.00	4,431,536.00	0.00	4,431,536.00	0.00	0.0%

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

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Description	Resource Codes	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	30,737,401.00	32,291,136.00	16,591,515.46	32,291,136.00	0.00	0.0%
2) Federal Revenue		8100-8299	717,177.00	672,885.00	19,384.75	672,885.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,778,431.00	4,020,437.00	1,747,824.32	4,020,437.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,431,202.00	2,844,216.00	1,814,256.23	2,844,216.00	0.00	0.0%
5) TOTAL, REVENUES			37,664,211.00	39,828,674.00	20,172,980.76	39,828,674.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,782,216.00	21,762,315.00	11,509,190.83	21,762,315.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,626,196.00	5,685,182.00	2,965,339.12	5,685,182.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,009,973.00	6,176,795.00	3,323,646.50	6,176,795.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,087,456.00	3,206,858.00	1,276,662.95	3,206,858.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,976,152.00	4,542,560.00	2,429,542.09	4,542,560.00	0.00	0.0%
6) Capital Outlay		6000-6999	126,430.00	126,483.00	560.00	126,483.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	117,862.00	117,862.00	56,431.25	117,862.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			38,704,164.00	41,595,934.00	21,561,372.74	41,595,934.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,039,953.00)	(1,767,260.00)	(1,388,391.98)	(1,767,260.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	190,230.00	190,230.00	0.00	190,230.00	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		
4) TOTAL, OTHER FINANCING SOURCES/USES			(190,230.00)	(190,230.00)	0.00	(190,230.00)		

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

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Description	Resource Codes	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,230,183.00)	(1,957,490.00)	(1,388,391.98)	(1,957,490.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,481,755.42	11,481,755.42		11,481,755.42	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)			11,481,755.42	11,481,755.42		11,481,755.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,481,755.42	11,481,755.42		11,481,755.42		
2) Ending Balance, June 30 (E + F1e)			10,251,572.42	9,524,265.42		9,524,265.42		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	1,126,342.71	176,031.71		176,031.71		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,126,342.71	1,247,878.00		1,247,878.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	2,354,729.49	2,149,660.49		2,149,660.49		
Settlement Agreement 09-10	0000	9780	55,997.00					
Shores Attorney Fees	0000	9780	389,350.00					
State Mandate Reserves	0000	9780	312,374.00					
Site Fundraising Carryover	0000	9780	238,801.00					
Lottery	1100	9780	1,358,207.49					
Settlement Agreement 09-10	0000	9780		55,997.00				
Shores Attorney Fees	0000	9780		389,350.00				
State Mandate Revenue	0000	9780		312,374.00				
Lottery	1100	9780		1,391,939.49				
Settlement Agreement 09-10	0000	9780				55,997.00		
Shores Attorney Fees	0000	9780				389,350.00		
State Mandate Revenue	0000	9780				312,374.00		
Lottery	1100	9780				1,391,939.49		
c) Undesignated Amount		9790				5,930,695.22		
d) Unappropriated Amount		9790	5,624,157.51	5,930,695.22				

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

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Description	Resource Codes	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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	(4,264.00)	(1,004.00)	744.00	(1,004.00)	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	313,568.00	307,537.00	147,430.82	307,537.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	29,361,329.00	30,818,609.00	15,405,873.14	30,818,609.00	0.00	0.0%
Unsecured Roll Taxes		8042	985,671.00	1,085,040.00	1,027,450.08	1,085,040.00	0.00	0.0%
Prior Years' Taxes		8043	(38,286.00)	(38,429.00)	10,017.42	(38,429.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			30,618,018.00	32,171,753.00	16,591,515.46	32,171,753.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(220,625.00)	(234,927.00)	0.00	(234,927.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	220,625.00	234,927.00	0.00	234,927.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	119,383.00	119,383.00	0.00	119,383.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			30,737,401.00	32,291,136.00	16,591,515.46	32,291,136.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	541,215.00	541,215.00	0.00	541,215.00	0.00	0.0%
Special Education Discretionary Grants		8182	112,271.00	70,493.00	870.00	70,493.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	266.00	450.00	528.77	450.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	55,632.00	52,851.00	17,532.78	52,851.00	0.00	0.0%

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

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Description	Resource Codes	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	0.00	0.00	0.00	0.00	0.00	0.0%	
Safe and Drug Free Schools	3700-3799	8290	7,793.00	7,876.00	453.20	7,876.00	0.00	0.0%	
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			717,177.00	672,885.00	19,384.75	672,885.00	0.00	0.0%	
OTHER STATE REVENUE									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years	0000	8319	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Day School Funding									
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%	
ROC/P Entitlement									
Current Year	6350-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years	6350-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Master Plan									
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%	
Gifted and Talented Pupils	7140	8311	29,974.00	32,803.00	25,567.00	32,803.00	0.00	0.0%	
Home-to-School Transportation	7230	8311	70,097.00	73,687.00	34,370.00	73,687.00	0.00	0.0%	
School Improvement Program	7260-7265	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
Economic Impact Aid	7090-7091	8311	111,867.00	113,290.00	82,181.00	113,290.00	0.00	0.0%	
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%	
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%	
Class Size Reduction, K-3		8434	2,289,939.00	2,395,827.00	613,876.00	2,395,827.00	0.00	0.0%	
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.0%	
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%	
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%	
Lottery - Unrestricted and Instructional Materials		8560	511,645.00	511,830.00	168,693.90	511,830.00	0.00	0.0%	
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%	
Arts and Music Block Grant	6760	8590	55,649.00	54,664.00	0.00	54,664.00	0.00	0.0%	
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental School Counseling Program	7080	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	223,078.00	207,341.00	279,704.00	207,341.00	0.00	0.0%	
Staff Development	7294, 7295, 7296	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
Tenth Grade Counseling	7375	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	8,182.00	0.00	8,182.00	0.00	0.0%	
Healthy Start	6240-6245	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%	
Pupil Retention Block Grant	7390	8590	22,520.00	13,564.00	(0.58)	13,564.00	0.00	0.0%	

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	156,846.00	141,790.00	134,176.00	141,790.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	268,758.00	242,959.00	229,913.00	242,959.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,058.00	224,500.00	179,344.00	224,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,778,431.00	4,020,437.00	1,747,824.32	4,020,437.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	409,243.00	409,243.00	239,662.75	409,243.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	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%) 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	640,761.00	963,503.00	797,967.48	963,503.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,381,198.00	1,471,470.00	776,626.00	1,471,470.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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

37 68056 0000000
Form 011

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,431,202.00	2,844,216.00	1,814,256.23	2,844,216.00	0.00	0.0%
TOTAL, REVENUES			37,664,211.00	39,828,674.00	20,172,980.76	39,828,674.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,629,132.00	19,380,077.00	10,227,818.22	19,380,077.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	485,952.00	500,272.00	266,275.59	500,272.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,542,132.00	1,674,782.00	900,473.43	1,674,782.00	0.00	0.0%
Other Certificated Salaries		1900	125,000.00	207,184.00	114,623.59	207,184.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,782,216.00	21,762,315.00	11,509,190.83	21,762,315.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,066,222.00	2,232,379.00	1,050,632.15	2,232,379.00	0.00	0.0%
Classified Support Salaries		2200	1,595,582.00	1,616,842.00	908,273.22	1,616,842.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	333,732.00	212,227.00	121,760.38	212,227.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,257,087.00	1,264,990.00	689,186.54	1,264,990.00	0.00	0.0%
Other Classified Salaries		2900	373,573.00	358,744.00	195,486.83	358,744.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,626,196.00	5,685,182.00	2,965,339.12	5,685,182.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,700,368.00	1,779,602.00	938,241.02	1,779,602.00	0.00	0.0%
PERS		3201-3202	516,492.00	512,642.00	265,328.05	512,642.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	723,863.00	734,575.00	385,935.86	734,575.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,489,997.00	2,585,911.00	1,384,580.91	2,585,911.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,170.00	81,078.00	43,423.23	81,078.00	0.00	0.0%
Workers' Compensation		3601-3602	372,228.00	325,278.00	170,653.27	325,278.00	0.00	0.0%
OPEB, Allocated		3701-3702	180,000.00	141,989.00	(36,136.16)	141,989.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	61.00	162,127.69	61.00	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	13,855.00	15,659.00	9,492.63	15,659.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,009,973.00	6,176,795.00	3,323,646.50	6,176,795.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	735,377.00	686,093.00	425,880.87	686,093.00	0.00	0.0%
Books and Other Reference Materials		4200	29,186.00	83,985.00	40,229.09	83,985.00	0.00	0.0%
Materials and Supplies		4300	1,162,803.00	2,191,103.00	705,247.75	2,191,103.00	0.00	0.0%
Noncapitalized Equipment		4400	160,090.00	245,677.00	105,305.24	245,677.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,087,456.00	3,206,858.00	1,276,662.95	3,206,858.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	71,768.00	105,829.00	46,757.02	105,829.00	0.00	0.0%
Dues and Memberships		5300	24,295.00	25,583.00	24,154.78	25,583.00	0.00	0.0%
Insurance		5400-5450	189,912.00	189,912.00	164,674.12	189,912.00	0.00	0.0%
Operations and Housekeeping Services		5500	910,084.00	910,854.00	491,839.82	910,854.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	477,168.00	974,677.00	731,494.04	974,677.00	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	(76,800.00)	(76,800.00)	0.00	(76,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,241,050.00	2,285,374.00	871,989.24	2,285,374.00	0.00	0.0%
Communications		5900	138,675.00	127,131.00	98,633.07	127,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,976,152.00	4,542,560.00	2,429,542.09	4,542,560.00	0.00	0.0%

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

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Description	Resource Codes	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,160.00	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	30,009.00	55,507.00	(1,600.00)	55,507.00	0.00	0.0%
Equipment Replacement		6500	96,421.00	70,976.00	0.00	70,976.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			126,430.00	126,483.00	560.00	126,483.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	11,753.00	9,347.00	4,731.49	9,347.00	0.00	0.0%
Other Debt Service - Principal		7439	106,109.00	108,515.00	51,699.76	108,515.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			117,862.00	117,862.00	56,431.25	117,862.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,121.00)	(22,121.00)	0.00	(22,121.00)	0.00	0.0%
TOTAL, EXPENDITURES			38,704,164.00	41,595,934.00	21,561,372.74	41,595,934.00	0.00	0.0%

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

37 68056 0000000
Form 011

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Description	Resource Codes	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	190,230.00	190,230.00	0.00	190,230.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			190,230.00	190,230.00	0.00	190,230.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00		
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(190,230.00)	(190,230.00)	0.00	(190,230.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,585.00	103,872.00	20,187.69	103,872.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,795.00	9,766.00	1,510.81	9,766.00	0.00	0.0%
4) Other Local Revenue		8600-8799	866,794.00	803,564.00	449,439.74	803,564.00	0.00	0.0%
5) TOTAL, REVENUES			983,174.00	917,202.00	471,138.24	917,202.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	116,169.00	111,920.00	55,733.52	111,920.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,425.00	38,549.00	20,390.57	38,549.00	0.00	0.0%
4) Books and Supplies		4000-4999	746,314.00	713,511.00	240,410.90	713,511.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,333.00	9,079.00	5,977.33	9,079.00	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	22,121.00	22,121.00	0.00	22,121.00	0.00	0.0%
9) TOTAL, EXPENDITURES			926,362.00	895,180.00	322,512.32	895,180.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			56,812.00	22,022.00	148,625.92	22,022.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,812.00	22,022.00	148,625.92	22,022.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8.66	8.66		8.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8.66	8.66		8.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8.66	8.66		8.66		
2) Ending Balance, June 30 (E + F1e)			56,820.66	22,030.66		22,030.66		
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				22,030.66		
d) Unappropriated Amount		9790	56,820.66	22,030.66				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
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%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	111,585.00	103,872.00	20,187.69	103,872.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			111,585.00	103,872.00	20,187.69	103,872.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,795.00	9,766.00	1,510.81	9,766.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,795.00	9,766.00	1,510.81	9,766.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	786,424.00	744,192.00	448,277.54	744,192.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,725.00	1,500.00	1,162.20	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	70,645.00	57,872.00	0.00	57,872.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			866,794.00	803,564.00	449,439.74	803,564.00	0.00	0.0%
TOTAL, REVENUES			983,174.00	917,202.00	471,138.24	917,202.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	116,169.00	111,920.00	55,733.52	111,920.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			116,169.00	111,920.00	55,733.52	111,920.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,165.00	9,873.00	4,881.42	9,873.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,887.00	8,077.00	4,084.61	8,077.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,672.00	18,610.00	9,416.42	18,610.00	0.00	0.0%
Unemployment Insurance		3501-3502	58.00	346.00	159.11	346.00	0.00	0.0%
Workers' Compensation		3601-3602	1,643.00	1,643.00	656.63	1,643.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	22.61	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	1,169.77	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,425.00	38,549.00	20,390.57	38,549.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,600.00	6,254.00	5,108.08	6,254.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	740,714.00	707,257.00	235,302.82	707,257.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			746,314.00	713,511.00	240,410.90	713,511.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,719.00	1,719.00	314.15	1,719.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,415.00	4,161.00	2,950.18	4,161.00	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	3,199.00	3,199.00	2,713.00	3,199.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,333.00	9,079.00	5,977.33	9,079.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	22,121.00	22,121.00	0.00	22,121.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,121.00	22,121.00	0.00	22,121.00	0.00	0.0%
TOTAL, EXPENDITURES			926,362.00	895,180.00	322,512.32	895,180.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Description	Resource Codes	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)
A. REVENUES								
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	8,000.00	8,000.00	11,211.88	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	11,211.88	8,000.00		
B. EXPENDITURES								
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	57,750.00	71,461.00	71,460.53	71,461.00	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			57,750.00	71,461.00	71,460.53	71,461.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,750.00)	(63,461.00)	(60,248.65)	(63,461.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	190,230.00	190,230.00	0.00	190,230.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			190,230.00	190,230.00	0.00	190,230.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			140,480.00	126,769.00	(60,248.65)	126,769.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	801,444.25	801,444.25		801,444.25	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)			801,444.25	801,444.25		801,444.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,444.25	801,444.25		801,444.25		
2) Ending Balance, June 30 (E + F1e)			941,924.25	928,213.25		928,213.25		
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				928,213.25		
d) Unappropriated Amount		9790	941,924.25	928,213.25				

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Deferred Maintenance Allowance		8540	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	11,211.88	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	11,211.88	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	11,211.88	8,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	57,750.00	71,461.00	71,460.53	71,461.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,750.00	71,461.00	71,460.53	71,461.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,750.00	71,461.00	71,460.53	71,461.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	190,230.00	190,230.00	0.00	190,230.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			190,230.00	190,230.00	0.00	190,230.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)								
			190,230.00	190,230.00	0.00	190,230.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	38,000.00	38,000.00	19,707.75	38,000.00	0.00	0.0%
5) TOTAL, REVENUES			38,000.00	38,000.00	19,707.75	38,000.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,000.00	38,000.00	19,707.75	38,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,000.00	38,000.00	19,707.75	38,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,307,746.19	1,307,746.19		1,307,746.19	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)			1,307,746.19	1,307,746.19		1,307,746.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,746.19	1,307,746.19		1,307,746.19		
2) Ending Balance, June 30 (E + F1e)			1,345,746.19	1,345,746.19		1,345,746.19		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				1,345,746.19		
d) Unappropriated Amount		9790	1,345,746.19	1,345,746.19				

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 Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	19,707.75	38,000.00	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%
TOTAL, OTHER LOCAL REVENUE			38,000.00	38,000.00	19,707.75	38,000.00	0.00	0.0%
TOTAL, REVENUES			38,000.00	38,000.00	19,707.75	38,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	127,400.00	127,400.00	70,379.66	127,400.00	0.00	0.0%
5) TOTAL, REVENUES			127,400.00	127,400.00	70,379.66	127,400.00		
B. EXPENDITURES								
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,400.00	117,400.00	70,379.66	117,400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,400.00	117,400.00	70,379.66	117,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	98,077.86	98,077.86		98,077.86	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)			98,077.86	98,077.86		98,077.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,077.86	98,077.86		98,077.86		
2) Ending Balance, June 30 (E + F1e)			215,477.86	215,477.86		215,477.86		
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		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				215,477.86		
d) Unappropriated Amount		9790	215,477.86	215,477.86				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,400.00	3,400.00	1,893.14	3,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	124,000.00	124,000.00	68,486.52	124,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,400.00	127,400.00	70,379.66	127,400.00	0.00	0.0%
TOTAL, REVENUES			127,400.00	127,400.00	70,379.66	127,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)								
			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	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				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		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		

Description	Resource Codes	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)
A. REVENUES								
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	1,000.00	275,000.00	207,375.02	275,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	275,000.00	207,375.02	275,000.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,000.00	275,000.00	207,375.02	275,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	275,000.00	207,375.02	275,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,833,784.41	7,833,784.41		7,833,784.41	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)			7,833,784.41	7,833,784.41		7,833,784.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,833,784.41	7,833,784.41		7,833,784.41		
2) Ending Balance, June 30 (E + F1e)			7,834,784.41	8,108,784.41		8,108,784.41		
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				8,108,784.41		
d) Unappropriated Amount		9790	7,834,784.41	8,108,784.41				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	1,000.00	275,000.00	207,375.02	275,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	275,000.00	207,375.02	275,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	275,000.00	207,375.02	275,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
From: General Fund/CSSF								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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		

Description	Resource Codes	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)
A. REVENUES								
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	2,587,000.00	2,795,194.00	1,629,584.81	2,795,194.00	0.00	0.0%
5) TOTAL, REVENUES			2,587,000.00	2,795,194.00	1,629,584.81	2,795,194.00		
B. EXPENDITURES								
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	13,325.00	13,054.45	13,325.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	162,700.00	160,992.00	34,545.37	160,992.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,864,000.00	1,861,694.00	46,657.29	1,861,694.00	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			2,026,700.00	2,036,011.00	94,257.11	2,036,011.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			560,300.00	759,183.00	1,535,327.70	759,183.00		
D. OTHER FINANCING SOURCES/USES								
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	2,014,864.00	2,014,864.00	1,269,950.65	2,014,864.00	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			(2,014,864.00)	(2,014,864.00)	(1,269,950.65)	(2,014,864.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,454,564.00)	(1,255,681.00)	265,377.05	(1,255,681.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,865,255.90	6,865,255.90		6,865,255.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,865,255.90	6,865,255.90		6,865,255.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,865,255.90	6,865,255.90		6,865,255.90		
2) Ending Balance, June 30 (E + F1e)			5,410,691.90	5,609,574.90		5,609,574.90		
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				5,609,574.90		
d) Unappropriated Amount		9790	5,410,691.90	5,609,574.90				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	2,249,000.00	2,249,000.00	1,320,290.00	2,249,000.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	323,000.00	323,000.00	86,100.83	323,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	223,194.00	223,193.98	223,194.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,587,000.00	2,795,194.00	1,629,584.81	2,795,194.00	0.00	0.0%
TOTAL, REVENUES			2,587,000.00	2,795,194.00	1,629,584.81	2,795,194.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	13,325.00	13,054.45	13,325.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	13,325.00	13,054.45	13,325.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	7,588.00	3,362.77	7,588.00	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	162,700.00	153,404.00	31,182.60	153,404.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			162,700.00	160,992.00	34,545.37	160,992.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,864,000.00	1,815,214.00	7,689.44	1,815,214.00	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	46,480.00	38,967.85	46,480.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,864,000.00	1,861,694.00	46,657.29	1,861,694.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,026,700.00	2,036,011.00	94,257.11	2,036,011.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	2,014,864.00	2,014,864.00	1,269,950.65	2,014,864.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,014,864.00	2,014,864.00	1,269,950.65	2,014,864.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(2,014,864.00)	(2,014,864.00)	(1,269,950.65)	(2,014,864.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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. EXPENDITURES								
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	2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00	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			2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(2,014,864.00)	(2,014,864.00)	(1,269,950.64)	(2,014,864.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00	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			2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	1,499,864.00	1,499,864.00	754,950.64	1,499,864.00	0.00	0.0%
Other Debt Service - Principal		7439	515,000.00	515,000.00	515,000.00	515,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00	0.00	0.0%
TOTAL, EXPENDITURES			2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			2,014,864.00	2,014,864.00	1,269,950.64	2,014,864.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	2,623,000.00	2,698,000.00	1,552,965.34	2,698,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,623,000.00	2,698,000.00	1,552,965.34	2,698,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	63,479.00	64,599.00	37,029.09	64,599.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,666,035.00	1,876,213.00	1,075,816.70	1,876,213.00	0.00	0.0%
3) Employee Benefits		3000-3999	339,342.00	383,858.00	218,626.03	383,858.00	0.00	0.0%
4) Books and Supplies		4000-4999	205,027.00	205,527.00	72,478.23	205,527.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	156,670.00	169,235.00	48,907.51	169,235.00	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			2,430,553.00	2,699,432.00	1,452,857.56	2,699,432.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			192,447.00	(1,432.00)	100,107.78	(1,432.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			192,447.00	(1,432.00)	100,107.78	(1,432.00)		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	1,279,611.72	1,279,611.72		1,279,611.72	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)			1,279,611.72	1,279,611.72		1,279,611.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,279,611.72	1,279,611.72		1,279,611.72		
2) Ending Net Assets, June 30 (E + F1e)			1,472,058.72	1,278,179.72		1,278,179.72		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				1,278,179.72		
d) Unappropriated Amount		9790	1,472,058.72	1,278,179.72				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
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	35,000.00	35,000.00	20,265.64	35,000.00	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	2,588,000.00	2,663,000.00	1,532,699.70	2,663,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,623,000.00	2,698,000.00	1,552,965.34	2,698,000.00	0.00	0.0%
TOTAL, REVENUES			2,623,000.00	2,698,000.00	1,552,965.34	2,698,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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	63,479.00	64,599.00	37,029.09	64,599.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			63,479.00	64,599.00	37,029.09	64,599.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	194,163.00	216,513.00	128,190.68	216,513.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	313,233.00	315,885.00	179,380.31	315,885.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	69,639.00	70,920.00	40,622.68	70,920.00	0.00	0.0%
Other Classified Salaries		2900	1,089,000.00	1,272,895.00	727,623.03	1,272,895.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,666,035.00	1,876,213.00	1,075,816.70	1,876,213.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,946.00	5,340.00	2,895.34	5,340.00	0.00	0.0%
PERS		3201-3202	150,857.00	145,746.00	62,793.79	145,746.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	77,031.00	114,702.00	81,646.85	114,702.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,598.00	87,206.00	47,027.49	87,206.00	0.00	0.0%
Unemployment Insurance		3501-3502	865.00	4,312.00	3,338.54	4,312.00	0.00	0.0%
Workers' Compensation		3601-3602	24,495.00	24,002.00	13,127.01	24,002.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	470.97	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	4,992.14	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	2,550.00	2,550.00	2,333.90	2,550.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			339,342.00	383,858.00	218,626.03	383,858.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	200,027.00	200,527.00	72,478.23	200,527.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			205,027.00	205,527.00	72,478.23	205,527.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	13,000.00	5,811.15	13,000.00	0.00	0.0%
Dues and Memberships		5300	550.00	550.00	0.00	550.00	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	4,765.00	1,536.45	4,765.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,750.00	11,250.00	4,036.41	11,250.00	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	76,800.00	76,800.00	0.00	76,800.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,355.00	56,655.00	37,020.92	56,655.00	0.00	0.0%
Communications		5900	5,215.00	6,215.00	502.58	6,215.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			156,670.00	169,235.00	48,907.51	169,235.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,430,553.00	2,699,432.00	1,452,857.56	2,699,432.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)
A. REVENUES								
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	1,400.00	1,400.00	668.95	1,400.00	0.00	0.0%
5) TOTAL, REVENUES			1,400.00	1,400.00	668.95	1,400.00		
B. EXPENSES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,400.00	1,400.00	668.95	1,400.00		
D. OTHER FINANCING SOURCES/USES								
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,400.00	1,400.00	668.95	1,400.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	44,371.43	44,371.43		44,371.43	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)			44,371.43	44,371.43		44,371.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			44,371.43	44,371.43		44,371.43		
2) Ending Net Assets, June 30 (E + F1e)			45,771.43	45,771.43		45,771.43		
Components of Ending Net Assets								
a) Reserve for								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
General Reserve		9730	0.00	0.00		0.00		
Legally Restricted Balance		9740	0.00	0.00		0.00		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	0.00	0.00		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	0.00	0.00		0.00		
c) Undesignated Amount		9790				45,771.43		
d) Unappropriated Amount		9790	45,771.43	45,771.43				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	668.95	1,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400.00	1,400.00	668.95	1,400.00	0.00	0.0%
TOTAL, REVENUES			1,400.00	1,400.00	668.95	1,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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)
ELEMENTARY						
1. General Education	4,041.81	4,047.85	4,047.85	4,047.85	0.00	0%
2. Special Education	44.10	44.10	44.10	44.10	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	4,085.91	4,091.95	4,091.95	4,091.95	0.00	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%
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students	0.00	0.00	0.00	0.00	0.00	0%
11. Adults Enrolled, State Apportioned	0.00	0.00	0.00	0.00	0.00	0%
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)	0.00	0.00	0.00	0.00	0.00	0%
13. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
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)	4,085.91	4,091.95	4,091.95	4,091.95	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary	0.00	0.00	0.00	0.00	0.00	0%
17. High School	0.00	0.00	0.00	0.00	0.00	0%
18. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

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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)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
20. HIGH SCHOOL						
a. ADA for 5th & 6th Hours	0.00	0.00	0.00	0.00	0.00	0%
b. Pupils Hours for 7th & 8th Hours (report in hours)	0.00	0.00	0.00	0.00	0.00	0%
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2009 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X **POSITIVE CERTIFICATION**

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

_____ **QUALIFIED CERTIFICATION**

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

_____ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Dena Whittington Telephone: 858-523-6195

Title: Asst. Supt. Business Services E-mail: dwhittington@dmusd.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 first interim.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2007-08) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description		Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES							
(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	31,936,826.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)			5,853.34	0.00%	5,853.34	0.00%	5,853.34
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)			4,091.95	-0.14%	4,086.10	0.00%	4,086.10
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)			23,951,574.61	-0.14%	23,917,332.57	0.00%	23,917,332.57
d. Other Revenue Limit (Form RLI, lines 6 thru 14)			0.00	0.00%	0.00	0.00%	0.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)			23,951,574.61	-0.14%	23,917,332.57	0.00%	23,917,332.57
f. Deficit Factor (Form RLI, line 16)			0.90315	0.00%	0.90315	0.00%	0.90315
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)			21,631,864.61	-0.14%	21,600,938.91	0.00%	21,600,938.91
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			10,459,414.39	6.40%	11,129,076.61	5.85%	11,780,587.86
i. Revenue Limit Transfers (Objects 8091 and 8097)			(234,927.00)	0.00%	(234,927.00)	0.00%	(234,927.00)
j. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)			80,474.00	0.00%	80,474.00	0.00%	80,474.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)			31,936,826.00	2.00%	32,575,562.52	2.00%	33,227,073.77
2. Federal Revenues		8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues		8300-8599	2,869,136.00	0.00%	2,869,136.00	0.00%	2,869,136.00
4. Other Local Revenues		8600-8799	1,350,700.00	0.00%	1,350,700.00	0.00%	1,350,700.00
5. Other Financing Sources		8900-8999	(4,621,766.00)	4.55%	(4,832,139.00)	2.61%	(4,958,228.00)
6. Total (Sum lines A1k thru A5)			31,534,896.00	1.36%	31,963,259.52	1.64%	32,488,681.77
B. EXPENDITURES AND OTHER FINANCING USES							
(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					19,026,579.00		18,792,243.00
b. Step & Column Adjustment					475,664.00		487,556.00
c. Cost-of-Living Adjustment					0.00		0.00
d. Other Adjustments					(710,000.00)		(710,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)		1000-1999	19,026,579.00	-1.23%	18,792,243.00	-1.18%	18,569,799.00
2. Classified Salaries							
a. Base Salaries					3,500,043.00		3,587,544.00
b. Step & Column Adjustment					87,501.00		89,688.00
c. Cost-of-Living Adjustment					0.00		0.00
d. Other Adjustments					0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)		2000-2999	3,500,043.00	2.50%	3,587,544.00	2.50%	3,677,232.00
3. Employee Benefits		3000-3999	5,149,187.00	2.50%	5,277,916.00	2.50%	5,409,864.00
4. Books and Supplies		4000-4999	1,957,537.00	0.67%	1,970,601.24	2.70%	2,023,807.48
5. Services and Other Operating Expenditures		5000-5999	2,774,681.00	1.65%	2,820,440.00	2.70%	2,896,591.88
6. Capital Outlay		6000-6999	126,483.00	1.70%	128,633.22	2.70%	132,106.32
7. Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,686.00	0.00%	29,686.00	0.00%	29,686.00
8. Other Outgo - Transfers of Indirect Costs		7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses		7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)					0.00		0.00
11. Total (Sum lines B1 thru B10)			32,542,075.00	0.13%	32,584,942.46	0.41%	32,716,965.68
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)			(1,007,179.00)		(621,682.94)		(228,283.91)
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 011, line F1e)			10,355,412.71		9,348,233.71		8,726,550.77
2. Ending Fund Balance (Sum lines C and D1)			9,348,233.71		8,726,550.77		8,498,266.86
3. Components of Ending Fund Balance (Form 011)							
a. Fund Balance Reserves		9710-9740	20,000.00		20,000.00		20,000.00
b. Designated for Economic Uncertainties		9770	1,247,878.00		1,235,994.00		1,243,738.00
c. Fund Balance Designations		9775, 9780	2,149,660.49		2,149,660.49		2,149,660.49
d. Undesignated/Unappropriated Balance		9790	5,930,695.22		5,320,896.28		5,084,868.37
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)			9,348,233.71		8,726,550.77		8,498,266.86

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,247,878.00		1,235,994.00		1,243,738.00
b. Undesignated/Unappropriated Amount	9790	5,930,695.22		5,320,896.28		5,084,868.37
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	1,345,746.19		1,345,746.19		1,345,746.00
3. Total Available Reserves (Sum lines E1 thru E2b)		8,524,319.41		7,902,636.47		7,674,352.37

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.

2% increase in property taxes for 09-10 and 10-11. No increase for categorical programs. 2.5% increase in salary and benefits for step and column. CPI of 1.7% for 09-10 and 2.7% increases to supplies.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(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	354,310.00	0.00%	354,310.00	0.00%	354,310.00
2. Federal Revenues	8100-8299	672,885.00	6.21%	714,663.00	0.00%	714,663.00
3. Other State Revenues	8300-8599	1,151,301.00	5.99%	1,220,257.00	0.00%	1,220,257.00
4. Other Local Revenues	8600-8799	1,493,516.00	0.00%	1,493,516.00	0.00%	1,493,516.00
5. Other Financing Sources	8900-8999	4,621,766.00	4.55%	4,832,139.00	2.61%	4,958,228.00
6. Total (Sum lines A1 thru A5)		8,293,778.00	3.87%	8,614,885.00	1.46%	8,740,974.00
B. EXPENDITURES AND OTHER FINANCING USES						
(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				2,735,736.00		2,804,129.00
b. Step & Column Adjustment				68,393.00		70,103.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,735,736.00	2.50%	2,804,129.00	2.50%	2,874,232.00
2. Classified Salaries						
a. Base Salaries				2,185,139.00		2,239,467.00
b. Step & Column Adjustment				54,328.00		55,986.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,185,139.00	2.49%	2,239,467.00	2.50%	2,295,453.00
3. Employee Benefits	3000-3999	1,027,608.00	-3.84%	988,113.00	0.00%	988,113.00
4. Books and Supplies	4000-4999	1,249,321.00	-63.33%	458,131.00	0.00%	458,131.00
5. Services and Other Operating Expenditures	5000-5999	1,767,879.00	4.46%	1,846,639.00	0.00%	1,846,639.00
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	88,176.00	0.00%	88,176.00	0.00%	88,176.00
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	190,230.00	0.00%	190,230.00	0.00%	190,230.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,244,089.00	-6.81%	8,614,885.00	1.46%	8,740,974.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(950,311.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,126,342.71		176,031.71		176,031.71
2. Ending Fund Balance (Sum lines C and D1)		176,031.71		176,031.71		176,031.71
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	176,031.71		176,031.71		176,031.71
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)		176,031.71		176,031.71		176,031.71

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(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	32,291,136.00	1.98%	32,929,872.52	1.98%	33,581,383.77
2. Federal Revenues	8100-8299	672,885.00	6.21%	714,663.00	0.00%	714,663.00
3. Other State Revenues	8300-8599	4,020,437.00	1.72%	4,089,393.00	0.00%	4,089,393.00
4. Other Local Revenues	8600-8799	2,844,216.00	0.00%	2,844,216.00	0.00%	2,844,216.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		39,828,674.00	1.88%	40,578,144.52	1.61%	41,229,655.77
B. EXPENDITURES AND OTHER FINANCING USES						
(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				21,762,315.00		21,596,372.00
b. Step & Column Adjustment				544,057.00		557,659.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(710,000.00)		(710,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,762,315.00	-0.76%	21,596,372.00	-0.71%	21,444,031.00
2. Classified Salaries						
a. Base Salaries				5,685,182.00		5,827,011.00
b. Step & Column Adjustment				141,829.00		145,674.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,685,182.00	2.49%	5,827,011.00	2.50%	5,972,685.00
3. Employee Benefits	3000-3999	6,176,795.00	1.44%	6,266,029.00	2.11%	6,397,977.00
4. Books and Supplies	4000-4999	3,206,858.00	-24.26%	2,428,732.24	2.19%	2,481,938.48
5. Services and Other Operating Expenditures	5000-5999	4,542,560.00	2.74%	4,667,079.00	1.63%	4,743,230.88
6. Capital Outlay	6000-6999	126,483.00	1.70%	128,633.22	2.70%	132,106.32
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	117,862.00	0.00%	117,862.00	0.00%	117,862.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,121.00)	0.00%	(22,121.00)	0.00%	(22,121.00)
9. Other Financing Uses	7600-7699	190,230.00	0.00%	190,230.00	0.00%	190,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,786,164.00	-1.40%	41,199,827.46	0.63%	41,457,939.68
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,957,490.00)		(621,682.94)		(228,283.91)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,481,755.42		9,524,265.42		8,902,582.48
2. Ending Fund Balance (Sum lines C and D1)		9,524,265.42		8,902,582.48		8,674,298.57
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	196,031.71		196,031.71		196,031.71
b. Designated for Economic Uncertainties	9770	1,247,878.00		1,235,994.00		1,243,738.00
c. Fund Balance Designations	9775, 9780	2,149,660.49		2,149,660.49		2,149,660.49
d. Undesignated/Unappropriated Balance	9790	5,930,695.22		5,320,896.28		5,084,868.37
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		9,524,265.42		8,902,582.48		8,674,298.57

Description		Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)							154
1. General Fund							
a. Designated for Economic Uncertainties (Line D3b)		9770	1,247,878.00		1,235,994.00		1,243,738.00
b. Undesignated/Unappropriated Amount (Line D3d)		9790	5,930,695.22		5,320,896.28		5,084,868.37
c. Negative Restricted Ending Balances							
(Negative resources 2000-9999) (Enter projections)		979Z	(4.81)				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)							
a. Designated for Economic Uncertainties		9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount		9790	1,345,746.19		1,345,746.19		1,345,746.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)			8,524,314.60		7,902,636.47		7,674,352.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)			20.40%		19.18%		18.51%
F. RECOMMENDED RESERVES							
1. Special Education Pass-through Exclusions							
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):							
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		No					
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:							
1. Enter the name(s) of the SELPA(s):							
2. Special education pass-through funds							
(Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)			0.00				
2. District ADA							
Used to determine the reserve standard percentage level on line F3d							
(Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)			4,091.95		4,091.95		4,091.95
3. Calculating the Reserves							
a. Total Expenditures and Other Financing Uses (Line B11)			41,786,164.00		41,199,827.46		41,457,939.68
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)			41,786,164.00		41,199,827.46		41,457,939.68
d. Reserve Standard Percentage Level							
(Refer to Form 01CSI, Criterion 10 for calculation details)			3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)			1,253,584.92		1,235,994.82		1,243,738.19
f. Reserve Standard - By Amount							
(Refer to Form 01CSI, Criterion 10 for calculation details)			0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)			1,253,584.92		1,235,994.82		1,243,738.19
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)			YES		YES		YES

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	5,538.00	5,538.34	5,538.34
2. Inflation Increase	0041	315.00	315.00	315.00
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	5,853.00	5,853.34	5,853.34
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	5,853.00	5,853.34	5,853.34
b. Revenue Limit ADA	0033	4,085.91	4,091.95	4,091.95
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	23,914,831.23	23,951,574.61	23,951,574.61
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0138	0.00	0.00	0.00
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	23,914,831.23	23,951,574.61	23,951,574.61
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.93010	0.92156	0.90315
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	22,243,184.53	22,072,813.10	21,631,864.61
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	13,024.00	81,478.00	81,478.00
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	194,963.00	169,852.00	169,729.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(181,939.00)	(88,374.00)	(88,251.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	22,061,245.53	21,984,439.10	21,543,613.61

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0117	30,622,282.00	32,172,757.00	32,172,757.00
26. Miscellaneous Funds	0078	0.00	0.00	0.00
27. Community Redevelopment Funds	0079	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0124	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	30,622,282.00	32,172,757.00	32,172,757.00
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	0.00	0.00	0.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	4,264.00	1,004.00	1,004.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention and Low STAR Score Programs	9003			
36. Apprenticeship Funding	9006			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	0493	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(4,264.00)	(1,004.00)	(1,004.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	(4,264.00)	(1,004.00)	(1,004.00)

OTHER NON REVENUE LIMIT ITEMS (Should be recorded in Object 8311)				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention and Low STAR Score Programs	9003	0.00	0.00	0.00
46. Apprenticeship Funding	9006	0.00	0.00	0.00
47. Community Day School Additional Funding	9007	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2008-09)	4,086.10	4,091.95	0.1%	Met
1st Subsequent Year (2009-10)	4,086.10	4,086.10	0.0%	Met
2nd Subsequent Year (2010-11)	4,086.10	4,086.10	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2008-09)	4,229	4,229	0.0%	Met
1st Subsequent Year (2009-10)	4,229	4,229	0.0%	Met
2nd Subsequent Year (2010-11)	4,229	4,229	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2005-06)	3,609	3,734	96.7%
Second Prior Year (2006-07)	3,719	3,845	96.7%
First Prior Year (2007-08)	4,086	4,070	100.4%
Historical Average Ratio:			97.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2008-09)	4,092	4,229	96.8%	Met
1st Subsequent Year (2009-10)	4,092	4,229	96.8%	Met
2nd Subsequent Year (2010-11)	4,092	4,229	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2008-09)	30,764,477.00	32,171,753.00	4.6%	Not Met
1st Subsequent Year (2009-10)	32,148,918.00	31,379,766.00	-2.4%	Not Met
2nd Subsequent Year (2010-11)	33,756,363.00	32,007,361.00	-5.2%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

First Interim included property tax estimates using a 3% increase. Second Interim included property tax estimates using a 2% increase.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2005-06)	21,603,671.45	24,908,536.15	86.7%
Second Prior Year (2006-07)	23,098,969.91	26,658,874.21	86.6%
First Prior Year (2007-08)	25,617,382.41	29,569,665.20	86.6%
	Historical Average Ratio:		86.6%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2008-09)	27,675,809.00	32,542,075.00	85.0%	Met
1st Subsequent Year (2009-10)	27,657,703.00	32,584,942.46	84.9%	Met
2nd Subsequent Year (2010-11)	27,656,895.00	32,716,965.68	84.5%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2008-09)	714,663.00	672,885.00	-5.8%	Yes
1st Subsequent Year (2009-10)	714,663.00	714,663.00	0.0%	No
2nd Subsequent Year (2010-11)	714,663.00	714,663.00	0.0%	No

Explanation:
(required if Yes)

Recommendation was to not budget any increase for these programs.

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

Current Year (2008-09)	3,915,291.00	4,020,437.00	2.7%	No
1st Subsequent Year (2009-10)	3,915,291.00	4,089,393.00	4.4%	No
2nd Subsequent Year (2010-11)	3,915,291.00	4,089,393.00	4.4%	No

Explanation:
(required if Yes)

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

Current Year (2008-09)	2,717,877.00	2,844,216.00	4.6%	No
1st Subsequent Year (2009-10)	2,717,877.00	2,844,216.00	4.6%	No
2nd Subsequent Year (2010-11)	2,717,877.00	2,844,216.00	4.6%	No

Explanation:
(required if Yes)

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

Current Year (2008-09)	2,870,935.00	3,206,858.00	11.7%	Yes
1st Subsequent Year (2009-10)	1,733,336.27	2,428,732.24	40.1%	Yes
2nd Subsequent Year (2010-11)	1,631,876.25	2,481,938.48	52.1%	Yes

Explanation:
(required if Yes)

Carryover is budgeted in the current fiscal year and not in subsequent years.

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

Current Year (2008-09)	4,585,983.00	4,542,560.00	-0.9%	No
1st Subsequent Year (2009-10)	4,663,630.00	4,667,079.00	0.1%	No
2nd Subsequent Year (2010-11)	4,743,451.56	4,743,230.88	0.0%	No

Explanation:
(required if Yes)

Carryover is budgeted in the current fiscal year and not in subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2008-09)	7,347,831.00	7,537,538.00	2.6%	Met
1st Subsequent Year (2009-10)	7,347,831.00	7,648,272.00	4.1%	Met
2nd Subsequent Year (2010-11)	7,347,831.00	7,648,272.00	4.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	7,456,918.00	7,749,418.00	3.9%	Met
1st Subsequent Year (2009-10)	6,396,966.27	7,095,811.24	10.9%	Not Met
2nd Subsequent Year (2010-11)	6,375,327.81	7,225,169.36	13.3%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Carryover is budgeted in the current fiscal year and not in subsequent years.

Explanation:

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

Carryover is budgeted in the current fiscal year and not in subsequent years.

7. CRITERION: Facilities Maintenance

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

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

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

Deferred Maintenance Contribution	First Interim	Second Interim
	(Form 01CSI, Item 7A)	Projected Year Totals
1. Required ¹	157,754	157,754
2. Budgeted (Contributed) ²	190,230	190,230
	Status:	Met

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

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

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

☐	Not applicable (district does not participate in the deferred maintenance program)
☐	Other (explanation must be provided)

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

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

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

	Budget Adoption	Interim Contribution	Status
	3% Required Minimum Contribution (Form 01CSI, Item 7B1)	Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,166,831.82	1,069,954.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 2)		1,069,954.00	

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)

Amount will be reviewed and adjusted at year end

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District's Available Reserves Percentage (Criterion 10C, Line 7)	20.4%	19.2%	18.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	6.8%	6.4%	6.2%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2008-09)	(1,007,179.00)	32,542,075.00	3.1%	Met
1st Subsequent Year (2009-10)	(621,682.94)	32,584,942.46	1.9%	Met
2nd Subsequent Year (2010-11)	(228,283.91)	32,716,965.68	0.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2008-09)	9,524,265.42	Met
1st Subsequent Year (2009-10)	8,902,582.48	Met
2nd Subsequent Year (2010-11)	8,674,298.57	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2008-09)	7,845,091.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$55,000 (greater of)	0	to 300
4% or \$55,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ 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.

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

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
District Estimated P-2 ADA (Criterion 3, Item 3B)	4,092	4,092	4,092
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:

No

- Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	41,786,164.00	41,199,827.46	41,457,939.68
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)	41,786,164.00	41,199,827.46	41,457,939.68
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,253,584.92	1,235,994.82	1,243,738.19
6. Reserve Standard - by Amount (\$55,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,253,584.92	1,235,994.82	1,243,738.19

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)		Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)		1,247,878.00	1,235,994.00	1,243,738.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)		5,930,695.22	5,320,896.28	5,084,868.37
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)		(4.81)	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)		1,345,746.19	1,345,746.19	1,345,746.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)		8,524,314.60	7,902,636.47	7,674,352.37
7. District's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)		20.4%	19.2%	18.5%
District's Reserve Standard (Section 10B, Line 7):		1,253,584.92	1,235,994.82	1,243,738.19
Status:		Met	Met	Met

10D. Comparison of District Reserves to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item 55A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2008-09)	(4,428,540.00)	(4,621,766.00)	4.4%	193,226.00	Met
1st Subsequent Year (2009-10)	(4,428,540.00)	(4,832,139.00)	9.1%	403,599.00	Not Met
2nd Subsequent Year (2010-11)	(4,428,540.00)	(4,958,228.00)	12.0%	529,688.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2008-09)	22,121.00	22,121.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	22,121.00	22,121.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	22,121.00	22,121.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2008-09)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Revenues have been budgeted with no increase, while expenditure budgets have been increase for step and column and inflation.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2008
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	various	03-8011	03-7438 and 03-7439	402,717
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases	128,338	117,857	99,401	88,175
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments: 128,338 117,857 99,401 88,175

Has total annual payment increased over prior year (2007-08)? No No No No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? (If Yes, complete items 2 and 4)

No

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

No

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,541,685.00	2,541,685.00
3,005,580.00	3,005,580.00

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

Actuarial	Actuarial
Jun 01, 2007	Jun 01, 2007

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)

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

First Interim (Form 01CSI, Item S7A)	Second Interim
523,118.00	523,118.00
523,118.00	523,118.00
523,118.00	523,118.00

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

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

141,969.00	142,050.00
141,969.00	141,969.00
141,969.00	141,969.00

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

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

180,000.00	180,000.00
180,000.00	180,000.00
180,000.00	180,000.00

- d. Number of retirees receiving OPEB benefits

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

15	15
15	15
15	15

4. Comments:

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

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

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

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2008-09)
1st Subsequent Year (2009-10)
2nd Subsequent Year (2010-11)

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8A. If No, enter data, as applicable, in the remainder of section S8A; there are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	265.0	273.0	273.0	273.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 21, 2009

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 16, 2008

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2009

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary increases

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

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

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

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

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

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

--

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

--	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." If Yes, nothing further is needed for section S8B. If No, enter data, as applicable, in the remainder of section S8B; there are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	175.0	175.0	175.0	175.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 21, 2009

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 16, 2008

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2009

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

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

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." If Yes or n/a, nothing further is needed for section S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

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

No

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	18.0	18.0	18.0	18.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Yes	No	No
34,581	0	0

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

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

Yes

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

No

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

Yes

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

Yes

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

Comments:
(optional)

A5 - The district has entered in to a collective bargaining agreement that requires the increase to be paid from reserves. A9 - New Superintendent as of September 08.

End of School District Second Interim Criteria and Standards Review

March 10, 2009

To: Board Members

From: Sharon McClain, Superintendent

Subject: 2nd Reading and Approval, Administrative Regulations 3290: Gifts, Grants and Bequests

At the last Board meeting, the Board began a review of the Administrative Regulations to Board Policy 3290. The Board directed the Superintendent to review the Administrative Regulations with District Administration (Central Office and Principals) and the Del Mar Education Foundation to revise them.

FISCAL IMPACT: None.

RECOMMENDED: The Superintendent recommends approval of Administrative Regulations 3290: Gifts, Grants and Bequests

9.

**DEL MAR UNION SCHOOL DISTRICT
BUSINESS AND NON-INSTRUCTIONAL OPERATIONS**

ADMINISTRATIVE REGULATIONS 3290: GIFTS, GRANTS, AND BEQUESTS

The Governing Board welcomes donations to add additional programs, materials or equipment at school sites upon approval by the District. Donated funds for positions will be accepted until February 15 of the preceding year in which the expenditures are to be made. The District will designate these funds as general funds, which will be allocated to schools within the following parameters:

1. The District will allocate funding for positions in parity to all schools. Funding for materials and equipment for specific sites will be considered by the Board on a case-by-case basis.
2. School sites may make decisions about supplementary programs as long as programs adhere to this Board Policy and are approved by the District's Leadership Team. Positions created through donated funds can be certificated or classified, full time or part time.
3. Full or part time positions created through donated funding will remain temporary, will not provide coverage for teacher preparatory time requirements, and will meet the District's funding threshold for full or part time employees before employees can be hired.
4. The District will determine the funding threshold to pay for certificated or classified positions for the school year by November 1 of that year except for donations raised for the 2009-2010 school year. In 2009-2010, a determination of the funding threshold will be made by the District's business office on March 2, 2009.
5. The Board of Trustees prefers that funds donated for positions come through the Del Mar Schools Education Foundation (DMSEF) in order to provide consistency and allow the District to budget donated funds. However, the Board reserves the right to accept donations from any organization or individual per this Board Policy.
6. Funds donated for the 2009-2010 school year must adhere to all of the requirements previously listed in these Administrative Regulations, with the following exceptions:
 - (a) Funds donated for program positions in the 2009-2010 school year only will be accepted for specific school site programs until 4 p.m. April 15, 2009 at the District's Business Office. At that time, the District will also accept a firm commitment for site restricted donations from the DMSEF,

with the understanding that the DMSEF will process and deliver those funds to the District's Business Office within two weeks thereafter. If any donation to the DMSEF has a corporate match associated with it and the donor has informed the DMSEF of the amount and company, the corporate match shall be accepted by the District on a site-specific basis until June 15, 2009. Any funds raised by the Torrey Hills PTA's May 3rd fundraiser will be exempt from this paragraph 6(a) and will be accepted as a site specific donation if it is received by the DMSEF by May 6, 2009 and forwarded to the District's Business Office by May 13, 2009.

- (b) From April 16 through June 15, 2009, the District will not accept funds restricted to specific school site programs but will accept funds donated for positions in parity at all school sites for the 2009-2010 school year.
- (c) The District will accept site specific donations for positions up to an amount that equals that school's allocation for coverage of preparatory time as designated by the District and rounded up to the nearest .5 Full Time Equivalent (FTE). For example, if a school site is allocated 1.7 FTE to cover teacher preparatory time, then donations may purchase another 1.8 FTE for a total of 3.5 FTE (rounded up from 3.4 FTE) for the 2009-2010 school year.
- (d) If the District receives site specific donations in an amount that exceeds the maximum amount authorized in paragraph 6(c), the excess funds will be deemed accepted as funds donated for positions in parity at all school sites.

March 9, 2009

To: Board Members

From: Janet Bernard, Assistant Superintendent, Curriculum and Instruction

Through: Sharon McClain, Superintendent

Subject: Withdrawal from the Distinguished Teacher in Residence (DTiR) Program California State University, San Marcos, for the 2009-2010 School Year

The Del Mar Union School District has been a participating consortium member of the Distinguished Teacher in Residence (DTiR) Program at California State University, San Marcos, for the past nine years. The DTiR Program is a collaborative community outreach initiative that evolved out of a mutual desire for local school districts to be involved in teacher preparation and for university faculty to have opportunities to work with consortium districts on school improvement projects.

School district teacher leaders who serve as "Distinguished Teachers" go through a highly rigorous selection process. Since participating in the consortium, two DMUSD teachers have been selected as Distinguished Teachers. Pam Barger, sixth grade teacher, Carmel Del Mar School, served from 2001-2003. Currently, Shauna Friedemann, a former fourth grade teacher at Sage Canyon School and Chair of the District's Language Arts Advisory Committee is completing the first year of a two-year assignment.

The University reimburses each District \$45,000 to help defray the costs of hiring a temporary teacher to replace each distinguished teacher on loan to the University.

In light of the District's current budget deficit, the Board may wish to consider a withdrawal from the DTiR program. If the Board approves a withdrawal, Shauna Friedemann would return to DMUSD for the 2009-2010 school year as a full-time teacher.

FISCAL IMPACT:	The potential savings from a withdrawal from the DTiR Program would be as follows:
	\$81,000 – Cost of replacement teacher (salary and benefits)
	<u>-45,000</u> – Reimbursement from Cal State San Marcos
	\$36,000 – Savings to District for 2009-10

RECOMMENDED:	The Superintendent recommends withdrawal from the Distinguished Teacher in Residence (DTiR) Program, California State University, San Marcos, for the 2009-2010 school year.
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March 10, 2009

To: Board Members

From: Sharon McClain, Superintendent

Subject: Discussion/Action, Elimination of Programs in 2008/2009

The Board has directed the Superintendent and staff to review programs operating in the 2008/2009 school year that could be reduced this year. Programs that have been identified are:

1. Combination Classroom Aides approximately \$12,000 per month
2. Extended Studies Curriculum Aides approximately \$17,000 per month
3. Hold on spending for workshops/conferences
4. Hold on spending in Categorical Programs

FISCAL IMPACT: Approximately \$29,000 plus unknown savings from placing a freeze on spending for workshops and conferences and in categorical programs.

RECOMMENDED: The Superintendent recommends moving forward with the recommended cuts.

11.

March 10, 2009

To: Board Members

From: Sharon McClain, Superintendent

Subject: Discussion, Shared Contracts

The Board asked for information about the additional cost of shared contracts for individuals and district wide. Each participant in a shared contract works 5 extra days paid for at their per diem rate as “crossover” days with their sharing partner. These extra days for 15 shared contracts districtwide cost \$60,043. Additionally, each of the eligible part time teachers receives at full masters stipend of \$1,755 instead of a prorated amount. The cost of masters’ stipends for the 15 shared contracts is \$28,080. The total cost of shared contracts is \$88,123. If all shared contract teachers return to full time teaching, there would be an increase to payroll of \$170,140.

FISCAL IMPACT: Deficit of \$88,123 offset by \$170,140 cost of returning job share participants to full time classroom instruction.

RECOMMENDED: The Superintendent recommends the Board give direction whether to eliminate or allow shared contracts for the 2009/2010 school year.

12.

March 10, 2009

To: Board Members

From: Sharon McClain, Superintendent

Subject: Clarification of Board Vote, Option 2 – Extended Studies Curriculum Program

Questions have been posed by Board members about the clarification of Option 2, which outlines the parameters for implementation of the District funded Extended Studies Curriculum program approved at the February 25, 2009 Board meeting. Specifically, it is requested that the Board discuss their understanding of the phrase "music and/or art" which was in the narrative description of Option 2 in the Board Agenda and "music/art" which was in the PowerPoint presentation of Option 2 presented at the Board meeting.

FISCAL IMPACT: None.

RECOMMENDED: No action is required.

13.

March 10, 2009

To: Board Members

From: Sharon McClain, Superintendent

Subject: Dates for Board Workshop – Development of Board Working Norms

The Superintendent would like the members of the Board of Trustees to identify some possible dates and times for a Board Workshop. Board Members need to allow approximately 4 hours for the workshop. A date and time on any day of the week, including weekends, may be identified.

FISCAL IMPACT: None.

RECOMMENDED: The Superintendent recommends identifying possible dates and times for a Board Workshop.

14.

March 9, 2009

To: Board Members

From: Mike Casey, Director of Technology

Through: Sharon McClain, Superintendent

Subject: Update, Podcasting Regular Monthly Board Meeting

Current Environment

- ❖ We currently have a small Podcasting environment up and running. The major functions of this environment are:
 - Testing our infrastructure capacity
 - Automating the Podcast production process
 - So we can select multiple destinations i.e. local server, school site server, intranet, internet, district web page, iTunes, etc.
 - Training Technology Teachers
 - Creating short Podcasts
 - Superintendent
 - Principals
 - Technology Teachers

Future Planned Environment

- ❖ We have designed a full-scale production Podcasting environment that will support all of the districts needs for teachers, principals, central office and others that may want to use this type of medium to deliver information. We will procure this system in the next few months.

Podcasting Board Meetings

- ❖ The Podcasting of Board meetings, given our current setup, would require a minimum of 3 cameras, 3 camera operators and a mixing board to enable live editing. Currently our setup consists of 5 Board members and Superintendent on the dais, a podium for speakers, and a mobile microphone for staff. One camera would be used for a wide angle group shot of the dais, another camera would be used for a head shot of the person

speaking at the dais, and the third for the speakers at the podium and/or for staff. It will also require a person to coordinate shots and do live editing at a mixing board (it could be one of the camera men).

SDCOE Video Broadcasting Board Meetings

Staff from SDCOE came to look at our setup for possibly broadcasting our board meetings on channel 16 or 24 – they came to the same conclusion – that it is at least a 3 camera (and camera man) setup. If SDCOE did take on the task of broadcasting our board meetings we could capture their destination stream live and podcast it as well. (When we did this in San Diego City Schools we used a 4 camera setup, the cameras were all remote controlled, we had to have custom lighting installed, as well as, a control booth with all of the mixers to do the live broadcast)

We are still awaiting costs from SDCOE if they were to broadcast our board meetings.

FISCAL IMPACT: Unknown at this time.

RECOMMENDED: For information only. No action required.

March 9, 2009

To: Board Members

From: Sharon McClain, Superintendent

Subject: National School Boards Association 2009 Annual Conference

The National School Boards Association 2009 Annual Conference is being held in San Diego, California from April 4-7, 2009, San Diego Convention Center. This is an opportunity to hear motivational speakers, receive expert advice, and have an opportunity to collaborate with a nationwide network of your colleagues.

Board Members may want to take advantage of attending the Conference since it is being held in San Diego thereby saving travel and accommodation expenses. More information about the conference and the offerings is available at www.nsba.org/conference.

Registration after March 13, 2009 is on-site at the NSBA On-site Registration Desk in the San Diego Convention Center, San Diego, California.

FISCAL IMPACT: In the 2008-2009 Travel & Conference Budget for the Board of Trustees, there is a balance of \$2,911 remaining.

RECOMMENDATION: For information only. No action required.

Registration Form

National School Boards Association's
69th Annual Conference & Exposition
San Diego, CA • April 4-7, 2009

To Register:

-  **REGISTER ONLINE:**
www.nsba.org/conference
-  **Mail to:**
NSBA, P.O. Box 1807
Merrifield, VA 22116-8007
-  **Call:** (800) 950-6722
-  **Fax This Form to NSBA:**
(703) 519-6497

Please print



NAME _____

NICKNAME FOR MY BADGE _____

MAILING ADDRESS _____

CITY/STATE/ZIP _____

() ()

DAYTIME TELEPHONE _____ FAX _____

E-MAIL ADDRESS FOR CONFIRMATION _____

ALSO SEND CONFIRMATION TO: _____

E-MAIL ADDRESS _____

TITLE FOR BADGE

- | | |
|--|---|
| ☐ Board President | ☐ Board Member |
| ☐ School Attorney | ☐ Other District Administrator |
| ☐ Superintendent | ☐ Board Support Professional |
| ☐ Deputy/Assistant Superintendent | |
| ☐ Other (specify): _____ | |

GUEST NAME FOR BADGE _____

CHILDREN'S NAMES FOR BADGES _____

SCHOOL DISTRICT / ORGANIZATION NAME _____

ADDRESS _____

CITY/STATE/ZIP _____

() ()

DISTRICT / ORGANIZATION TELEPHONE _____ FAX _____

METHOD OF PAYMENT (Advanced payment required in U.S. funds)

- ☐ Check enclosed, made payable to NSBA.
- ☐ Bill my school district, listed above.
Purchase order # _____
(Required for registration to be processed.)
- ☐ MasterCard ☐ VISA ☐ American Express

CARD NUMBER _____ EXPIRATION DATE _____

CARDHOLDER'S NAME (PLEASE PRINT OR TYPE) _____

AUTHORIZED SIGNATURE _____

()

CARDHOLDER'S TELEPHONE _____

NSBA OFFICE USE ONLY

HOW TO PAY

If your district is an NSBA National Affiliate, you pay the reduced fees listed below. If your district is not an NSBA National Affiliate, you pay the regular fees. Canadian districts also pay the regular fees. The NSBA Conference is not open to school districts that do not hold membership in their state school boards association.

	NATIONAL AFFILIATE	REGULAR	MY TOTAL
CONFERENCE FEE: Select the fee that applies to you and fill in the total	\$710	\$885	

OPTIONAL EVENTS (Fees are in addition to full Conference fee above.)

	NATIONAL AFFILIATE	REGULAR	MY TOTAL
Early Bird Workshops—Friday Morning			
#1 ☐ #2 ☐ #3 ☐ #4 ☐	\$125	\$150	
Early Bird Workshops—Friday Afternoon			
#5 ☐ #6 ☐ #7 ☐ #8 ☐	\$125	\$150	
Early Bird Workshops—Friday Full Day			
#9 ☐ School Security and Emergency Planning: Safe School Trends and Best Practices	\$250	\$300	
#10 ☐ Targeting Student Learning: The Key Work in Action through Policy Development (includes the TSL Manual)	\$300	\$350	
☐ School Law Seminar (begins Thursday 3:00 pm)	\$285	\$325	
☐ No additional fee if you are a Council of School Attorneys member and a full Conference registrant, but please check here if you plan to attend.			
☐ Council of Urban Boards of Education Programming Thursday–Saturday	\$200	\$300	
☐ Please check here if you plan to participate in Thursday morning's Site Visit.			
☐ Superintendent Pre-Conference Session — Friday only	\$50	\$50	
☐ Board Member Boot Camp Pre-Conference Meeting — Friday only	\$50	\$50	
☐ Board Support Professionals Pre-Conference Meeting — Friday only	\$0	\$0	
☐ Youth in Governance 3 days, Saturday–Monday	\$275	\$275	
☐ A Funny Thing Happened on the Way to the School Board Meeting — Friday only (National Affiliate Districts only)	\$0		
☐ Escondido Union School District Technology Site Visit & Lunch Friday, 8:30 AM – 4:00 PM	\$150	\$175	
☐ Lemon Grove School District Technology Site Visit Friday, 8:30 AM – 12:30 PM	\$80	\$100	
☐ Naval Tour & Box Lunch Saturday, 1:00 PM – 5:30 PM	\$90	\$90	
☐ LEGOLAND® Tour & Box Lunch Sunday, 1:00 PM – 5:30 PM	\$100	\$100	
☐ San Diego Zoo Educational Visit & Lunch Monday, 8:30 AM – 5:00 PM	\$165	\$180	
Register for the NSBF 9th Annual 5K Walk/Run online at www.nsba.org/Foundation5K			

MEAL FUNCTIONS (Fees are in addition to full Conference fee above.)

	#TICKETS	x PRICE	=
☐ American Indian/Alaska Native Caucus Luncheon — Saturday, 1:00 PM	_____	x \$50	= _____
☐ National Networks Luncheon — Saturday, 1:00 PM	_____	x \$50	= _____
☐ Black Caucus Luncheon — Sunday, 1:00 PM	_____	x \$50	= _____
☐ Dig Deeper, Dig In — Questions, Answers, & Lunch with Douglas Reeves — Sunday, 1:00 PM	_____	x \$50	= _____
☐ Dig Deeper, Dig In — Questions, Answers, & Lunch with Meg Wheatley — Monday, 12:45 PM	_____	x \$50	= _____
☐ Hispanic Caucus Luncheon — Monday, 12:45 PM	_____	x \$50	= _____
☐ School Leaders' Luncheon — Monday, 12:45 PM	_____	x \$50	= _____

GRAND TOTAL (Conference Fee + Optional Events) in U.S. FUNDS = _____

Cancellations and refunds:
Requests for refunds (less \$75 service fee per registrant) can be honored only if made in writing to NSBA prior to March 13, 2009. No refunds will be honored after this date.

Late registration:
After March 13, 2009
We suggest that you register on-site at the NSBA On-site Registration Desk in the San Diego Convention Center, San Diego.



Please call
(703) 838-6156 if you
have any special needs.

☐ Registrant mailing and e-mail addresses are made available to exhibiting companies for a one-time mailing of useful product information. If you do not wish to receive such mailings, please check here.

PDF

NSBA OFFICE USE ONLY

March 10, 2009

To: Board Members

From: Sharon McClain, Superintendent

Subject: Discussion/Action, Board Policy 9323, Meeting Conduct

First Reading, Board Policy 9323, Meeting Conduct: The Board is asked to review proposed changes to Board Policy 9323 extending the ending time of Board meetings, under "Public Participation", No. 7. Revisions are noted in ***bold italics***.

FISCAL IMPACT: None.

RECOMMENDED: The Superintendent recommends approval of Board Policy 9323, Meeting Conduct, with revisions.

17.

DEL MAR UNION SCHOOL DISTRICT
Bylaws/Administrative Regulations of the Board

Board Bylaw 9323: MEETING CONDUCT

The Governing Board desires to conduct its meetings effectively and efficiently. All Board meetings shall begin on time and shall be guided by an agenda prepared and delivered in advance to all Board members and other designated people.

Board meetings shall be conducted by the President in a manner consistent with adopted Board bylaws and parliamentary procedure.

Meeting agenda items that are discussion items, that is, not part of the approved consent calendar or a report, will follow this presentation format:

1. The Board President calls for the item on the agenda.
2. The District Superintendent or designee presents the item in a manner that allows for concise, accurate understanding of the item or issue.
3. Board members may then ask clarifying questions of the District Superintendent or his designee.
4. The Board President then calls for Public Input on the agenda item.
5. At the conclusion of Public Input, the Board President calls for Board discussion of the item.
6. At the conclusion of Board discussion, the Board President calls for a motion, which may then be seconded, followed by a vote or more discussion.
7. Action on motions shall follow established parliamentary procedure until the vote is cast and the item concluded.

Quorum

A majority of the members of the Board shall constitute a quorum (Education Code 5095, 35165).

Unless otherwise provided by law, affirmative votes by a majority of the Board's membership are required to approve any action under consideration, regardless of the number of members present (Education Code 35164).

First Reading, Bylaws of the Governing Board 9000 Series

Adopted at the Regular Board Meeting on December 8, 1999 as 9320.2

Submitted for 1st Reading by the Board of Trustees as BB 9323: September 27, 2005

Revisions to BB 9323 Approved by the Board of Trustees: October 26, 2005

Approved with Revisions by the Board of Trustees: September 26, 2007

Approved with Revisions by the Board of Trustees: March 26, 2008

Presented with Revisions for approval by the Board of Trustees: March 11, 2009

Public Participation

Because the Board has a responsibility to conduct district business in an orderly and efficient manner, the following procedures shall regulate public presentations to the Board.

1. The Board shall give members of the public an opportunity to address the Board either before or during the Board's consideration of each agenda item (Education Code 35145.5, Government Code 54954.3).
2. At a time so designated on the agenda, members of the public also may bring before the Board matters that are not listed on the agenda of a regular meeting. The Board may refer such a matter to the Superintendent or designee or take it under advisement, but shall not take action at that time. The matter may be placed on the agenda of a subsequent meeting for action or discussion by the Board (Education Code 35145.5, Government Code 54954.3).
3. A person wishing to be heard by the Board shall first be recognized by the President. He/she shall then identify himself/herself and proceed to comment as briefly as the subject permits.
4. Individual speakers shall be allowed up to three minutes to address the Board on each agenda or non-agenda item during "public comments." A speaker's allotted time may not be increased by a donation of time from members of the Public in attendance. The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the President may increase or decrease the time allowed for individual public presentation, depending on the topic and the number of persons wishing to be heard. The president may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add.
5. With Board consent, the President may modify the time allowed for public presentation.
6. The Board President may rule on the appropriateness of a topic. If the topic would be more suitably addressed at a later time, the President may indicate the time and place when it should be presented.

The Board shall not prohibit public criticism of its policies, procedures, programs, services, acts or omissions.

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Whenever a member of the public initiates specific complaints or charges against an employee, the Board president shall inform the complainant that in order to protect the employee's right to adequate notice before hearing of such complaints and charges, and also to preserve the ability of the Board to legally consider the complaints or charges in any subsequent evaluation of the employee, it is the policy of the Board to hear such complaints or charges in closed session unless otherwise requested by the employee pursuant to Government Code 54957.

7. In the event of willful interruption by individuals or groups so as to render the orderly conduct of any open meeting unfeasible and order cannot be restored by the removal of the individuals or groups who are willfully interrupting the meeting, the Board may order the meeting room cleared and continue the session. Only matters appearing on the agenda may be considered in such a session. Representatives of the media, except those participating in the disturbance, shall be allowed to attend such session.

After the room is cleared, the Board shall determine on either an individual or group basis whether the individual or group shall be readmitted to the meeting. Individuals or groups not responsible for the interruption or who did not participate in the interruption shall be readmitted.

Regular Board meetings shall be adjourned no later than 10:30 p.m. unless extended to a time ~~certain~~ **designated** by a majority of the Board. The meeting shall be extended no more than **twice** for a maximum of ~~30~~ **60** minutes (**total**) and may be adjourned to a later time.

8. Any person who wishes to address the board during a board meeting is required to be present to make his/her comments, and all speakers must follow Board Bylaw 9323 in order to participate.

First Reading, Bylaws of the Governing Board 9000 Series

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Legal References on next page.

Legal Reference:

EDUCATION CODE

- 5095 Powers of remaining board members and new appointees*
- 32210 Willful disturbance of public school or meeting a misdemeanor*
- 35010 Prescription and enforcement of rules*
- 35145.5 Agenda; public participation; regulations*
- 35163 Official actions, minutes and journal*
- 35164 Vote requirements*
- 35165 Effect of vacancies upon majority and unanimous votes by seven member board*

GOVERNMENT CODE

- 54953.5 Audio or video tape recording of proceedings*
- 54953.6 Broadcasting of proceedings*
- 54954.2 Agenda; posting; action on other matters*
- 54954.3 Opportunity for public to address legislative body; regulations*
- 54957 Closed sessions*
- 54957.9 Disorderly conduct of general public during meeting; clearing of room*

COURT DECISIONS

Baca v. Moreno Valley Unified School District, (C.D. Cal. 1996) 936 F.Supp. 719

ATTORNEY GENERAL OPINIONS

- 76 Ops.Cal.Atty.Gen. 281 (1993)*
- 66 Ops.Cal.Atty.Gen. 336, 337 (1983)*
- 63 Ops.Cal.Atty.Gen. 215 (1980)*
- 61 Ops.Cal.Atty.Gen. 243, 253 (1978)*
- 59 Ops.Cal.Atty.Gen. 532 (1976)*

First Reading, Bylaws of the Governing Board 9000 Series

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**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
Del Mar Hills Academy – Multi-Purpose Room
14085 Mango Drive
Del Mar, CA 92014**

**MINUTES OF SPECIAL BOARD MEETING
BY THE BOARD OF TRUSTEES**

**Wednesday, January 14, 2009
2:30 p.m.**

Members Present: Katherine White, President of the Board
Steven McDowell, Clerk of the Board
Annette Easton, Doug Perkins, Comischell Rodriguez

DMUSD Staff: Sharon McClain, Superintendent
Sherry Forte, Executive Assistant to the Superintendent
Rodger Smith, Director of Human Resources/Facilities Planning
Janet Bernard, Assistant Superintendent, Curriculum & Instruction
Dena Whittington, Assistant Superintendent, Business Services
Rodger Smith, Director of Human Resources/Facilities Planning
Katie Shanahan, Coordinator of State & Federal Projects
Mike Casey, Director of Technology
Randy Wheaton, Director of Maintenance & Operations
Jonathon Guertin, Student Information/Data Management Coordinator
Todd Boteler, Webmaster
Wendy Wardlow, Principal, Del Mar Heights
Ryan Stanley, Assistant Principal, Sage Canyon
Peg LaRose, Principal, Sage Canyon
Shelley Peterson, Principal, Ashley Falls
Susan Paul, Principal, Torrey Hills
Susan Fitzpatrick, Principal, Del Mar Hills Academy
Emily Disney, Principal, Sycamore Ridge
Gary Wilson, Principal, Ocean Air
Tori Hemerick, 4th Grade Teacher, Del Mar Hills Academy
Jennifer Oliveira, Technology Teacher, Sycamore Ridge
Katrina Graupmann, 6th Grade Teacher, Ocean Air
Janet Orr, 3rd Grade Teacher, Sage Canyon
MaryAnn Loes, 5th Grade Teacher, Ashley Falls
Arah Allard, Music Teacher, Del Mar Hills Academy
Nancy Swanberg, Science Teacher, Del Mar Hills Academy
Nicole Nelson, Art Teacher, Del Mar Hills Academy
Courtney Wildman, 3rd Grade Teacher, Del Mar Heights

Official Minutes, Special Board Meeting/Board Workshop • January 14, 2009

An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

Tanya Lubomudrov, Science Teacher, Ocean Air
 Jacqueline Folgner, Art Teacher, Del Mar Heights
 Carol Faulkner, 3rd Grade Teacher, Del Mar Heights
 Evon Carpenter, 5th Grade Teacher, Carmel Del Mar
 Sandra Nelson, 5th Grade Teacher, Carmel Del Mar
 Cassandra Hauseur, 5th Grade Teacher, Del Mar Heights
 Bill Porter, BTSA Full Time Release Support Provider
 Debbie Hanna, 3rd Grade Teacher, Sycamore Ridge
 Becky Zebold, Science Teacher, Ashley Falls
 Sandy Johnson, 5th Grade Teacher, Ashley Falls
 Riann Ballenger, 5th Grade Teacher, Ashley Falls
 Andrea Sleet, 4th Grade Teacher, Del Mar Hills Academy
 Cinda Peck, Music Teacher, Carmel Del Mar
 Jodi Neilson, Music Teacher, Ocean Air
 Michelle Beeson, Music Teacher, Del Mar Heights
 Marnie White, 2nd Grade Teacher, Ashley Falls

Others: Kerry Traylor, Mike Chapin and other members of the community.

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

Board President, Katherine White, called the meeting to order at 2:33 p.m.

President White presented former Board President, Annette Easton, with a floral arrangement and expressed the Board's appreciation for her service as Board President in 2007 and 2008.

1. APPROVAL OF THE AGENDA

On motion by Member Easton, seconded by Member McDowell, the Board voted unanimously to approve the Agenda.

2. PUBLIC COMMENT:

- Mike Chapin, 5082 Seachase Street, San Diego 92130, CEO of Geocon, Inc. and Chair of the San Diego Regional EDC, Workforce Development Committee, spoke of the importance of retaining the ESC science program in the DMUSD.

3. APPROVAL OF PERFORMANCE AGREEMENTS TO PROVIDE TRAINING FOR STAFF DEVELOPMENT ON JANUARY 14, 26 & 27, 2009:

On motion by Member Easton, seconded by Member Perkins, the Board unanimously voted to approve the following Performance Agreements for Staff Development on

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*Mollie Tower, Music Consultant
Sandra Dodd, Art Consultant
Lori Lillo, Autism Specialist
Jennifer Mays, Applied Behavioral Analysis Supervisor
Gail Nugent, MSW (Master's in Social Work)
Quantum Learning Network (providing research on multiple brain functions)*

4. BOARD APPROVAL OF AGREEMENT BETWEEN COMPREHENSIVE AUTISM SERVICES (CASE) AND THE DEL MAR UNION SCHOOL DISTRICT

Director of Pupil Services, Sheila Weinberg, requested approval of an Agreement with Comprehensive Autism Services to provide services as identified in the IEPs of special needs students.

On motion by Member Rodriguez, seconded by Member Perkins, the Board voted unanimously to approve the Agreement between Comprehensive Autism Services (CASE) and the Del Mar Union School District.

5. CONSIDERATION OF DATES FOR SPECIAL BOARD MEETINGS IN THE NEXT TWO MONTHS

The following dates were established for Special Board Meetings to begin at 6:00 p.m. at Del Mar Hills Academy: Wednesday, February 4, 2009 and Wednesday, February 11, 2009.

6. BOARD DISCUSSION, FINANCIAL REPORT BY CAROLINE LARSON, PARTNER, VAVRINEK, TRINE, DAY & Co., LLP, CPA's

Caroline Larson, partner with Vavrinek, Trine, Day & Co. presented an overview of the District's financial status and several major areas that have a significant impact on the DMUSD budget. The Board joined the audience for the PowerPoint presentation by Ms. Larson. The report presented will be available on the District website at www.dmusd.org. The purpose of the report was to gain an understanding of the DMUSD finances, to date, and to determine areas in the budget subject to modification.

Ms. Larson's report included the following:

- Ms. Larson's conclusion is that the DMUSD Core Believes are supported
 - Small elementary K-6 schools
 - Small class sizes
 - Offering more than the core curriculum
- Composition of the DMUSD Budget
 - Employee compensation
 - Insurance, utilities, communication costs

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- Contracts to serve student needs
- Discretionary funds: Site Budgets, Travel, Conference, Mileage, Dues
- Construction of the Report
 - 10 factors that make the DMUSD unique
 - Exhibits showing the cost of certificated & classified staff, comparison with other Basic Aid neighboring districts, comparison with two Revenue Limit districts, investment in small sites and the investment in small class sizes
- Goals of the Report
 - Validate the current priorities
 - Tools to evaluate future strategies
- Factors that make the DMUSD a unique financial entity
 - Basic Aid status
 - Uncertain revenue stream
 - Basic Aid affected in current year
 - Demographics
 - Two decades of economic prosperity
 - Student enrollment growth
 - Construction of facilities
 - Contractual obligations
 - Community involvement
 - Enrichment Program (Extended Studies Curriculum)
 - Change in District leadership
 - Small class sizes
 - Small school sites

Supt. McClain and the Leadership Team are in the process of reviewing the report and preparing recommendations for the Board.

On motion by Member Rodriguez, seconded by Member Easton, the Board voted unanimously to allow 20 minutes for questions from the audience.

The Board heard comments and questions on the following and Supt. McClain responded with information available, to date:

- Projected future enrollment
- Cost savings of creating K-3 school and 4-6 schools at Del Mar Hills Academy and Del Mar Heights.
- Improving fundraising – Increase revenue
- Consideration of a parcel tax
- Actual ESC salaries and the savings if ESC were to be eliminated.
- True savings of veteran teachers replacing newer teachers if veteran ESC teachers were to return to the classroom
- Look at other struggling districts in a similar situations to determine what they are doing to balance their budget

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The Board asked clarifying questions on the content of the report presented by Ms. Larson.

The Administrative Team, consisting of school Principals and Directors, are reviewing the financial analysis to determine what areas, if any, may be subject to reduction. Superintendent McClain will bring the Team's recommendations to the Board on January 21, 2009 at the Regular Board Meeting. Information from parents and staff is being solicited through the use of surveys. Meetings with the staff, PTA, DMSEF and community are planned at all school sites to share the report and give those in attendance an opportunity to ask clarifying questions.

Public Input:

- MaryAnn Loes, DMCTA Representative, spoke about the importance of carefully examining the budget before giving a lay-off notice, this being a very emotional time for teachers and the DMCTA, and to notify teachers as soon as possible.

Member Easton confirmed and acknowledged the seriousness and importance in scrutinizing the budget before lay-off decisions are made. The DMUSD and the DMCTA are working together to come to the best possible outcome.

7. ADJOURNMENT OF SPECIAL BOARD MEETING OF JANUARY, 14, 2009

On motion by Member Rodriguez, seconded by Member Easton, the Board voted unanimously to adjourn the Special Board Meeting of January 14, 2009 at 5:00 p.m.

Steven McDowell, Clerk

Sharon L. McClain, Superintendent

Date

Date

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**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
Del Mar Hills Academy – Multi-Purpose Room
14085 Mango Drive
Del Mar, CA 92014**

Regular Meeting MINUTES

January 21, 2009

OPENING PROCEDURES

1. Board President Easton, called the meeting to order at 5:50 p.m., Susan Paul, Principal of Torrey Hills School led the audience in the Pledge of Allegiance.

Members Present: Katherine White, President of the Board
Steven McDowell, Clerk of the Board
Annette Easton, Doug Perkins, Comischell Rodriguez

Members Absent: None.

DMUSD Staff:

Sharon McClain, Superintendent
Sherry Forte, Executive Assistant to the Superintendent
Janet Bernard, Assistant Superintendent, Curriculum & Instruction
Dena Whittington, Assistant Superintendent, Business Services
Rodger Smith, Director of Human Resources and Facilities Planning
Sheila Weinberg, Director of Pupil Services
Mike Casey, Director of Technology
Charlene Komosinski, Director of Child Care/After School Programs
Randy Wheaton, Director of Maintenance & Operations
Katie Shanahan, Coordinator State & Federal Projects
Todd Boteler, District Webmaster
Peg LaRose, Principal, Sage Canyon
David Jones, Principal, Carmel Del Mar
Ryan Stanley, Assistant Principal, Sage Canyon
Emily Disney, Principal, Sycamore Ridge
David Skinner, 4th Grade Teacher, Carmel Del Mar; DMCTA President
Cassie Brunker, Kindergarten Teacher, Carmel Del Mar
Nicole Ortega, 3rd Grade Teacher, Sage Canyon
Becky Zebold, Science Teacher, Ashley Falls
Kelsey Dumoff, Science Teacher, Sycamore Ridge
Mercedes Fernandez-Sierra, Music Teacher, Torrey Hills
Abby Farricker, 5th Grade Teacher, Del Mar Hills
Susan Garfein, Science Teacher, Sage Canyon

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Genna Chapluk, 4th Grade Teacher, Sage Canyon
 Nancy Swanberg, Science Teacher, Del Mar Hills Academy
 Jodi Neilson, Music Teacher, Ocean Air
 Danielle Roche, 3rd Grade Teacher, Ocean Air
 Amy Graham, 1st Grade Teacher, Ashley Falls
 Lauren Markarian, 1st Grade Teacher, Ashley Falls
 Jen Kamka, 1st Grade Teacher, Ashley Falls
 Stephanie, Sullins, 5th Grade Teacher, Del Mar Hills
 Mary Ann Loes, 5th Grade Teacher, Ashley Falls
 Sandy Johnson, 5th Grade Teacher, Ashley Falls
 Fred Bettig, 3rd Grade Teacher, Sage Canyon
 Lynn Brooks, 3rd Grade Teacher, Sage Canyon

Others In Attendance:

Mike Chapin, Andrea Holland, Lee Parnell, Terri Harbison, Chris Stevenson, Janette Shelton, Zuliya Khawaja and other members of the community.

REPORT OF ACTION TAKEN IN CLOSED SESSION:

The Board voted to dismiss Employee #395530 for abandonment of position.

2.0 Student Recognition – Torrey Hills

Under the leadership of Mercedes Fernandez-Sierra, Music Teacher at Torrey Hills, 4th – 6th grade students, representing the choir and strings classes, performed the following three selections: Somos el Barco (a 4-verses bilingual song by Lorre Wyatt), Take Me Home (a one-verse country song by Bill Danoff, Taffy Nivert and John Denver), and Flying Free (a two-part song by Don Besig).

3.0 Approval of the Agenda

On motion by Member Easton, seconded by Member McDowell, the Board voted unanimously to approve the Agenda.

BOARD PRESIDENT CALLS FOR BLUE SPEAKER SLIPS

4. CORRESPONDENCE/COMMUNICATIONS

This section of the agenda is provided for the public to address any item which lies within the governing board's jurisdiction that is not on the agenda. State law prohibits the Board of Trustees from discussing any item not on the agenda.

4.1 Correspondence:

- None.

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4.2 Public Input

- None.

5. **REPORTS, RECOGNITIONS and HEARINGS**

5.1 Recognition

Employees of the Month for January 2009

Board President White thanked Jakes Del Mar for its continued support of the DMUSD employee of the month program by donating gift certificates for the honorees, as follows:

Ashley Falls – Mary Ann Loes, Fifth Grade Teacher
 Carmel Del Mar – Janice Chan, SDC Aide
 Del Mar Heights – Kate Anderson, RSP Teacher
 Del Mar Hills – Arah Allard, Music Teacher
 Ocean Air – Monica Tech, 1st Grade Teacher
 Sage Canyon – Lindsay Bullis, 2nd Grade Teacher
 Sycamore Ridge – Donna Chung, 4th Grade Teacher
 Torrey Hills – Nalani Grossman, Office Assistant

5.2 Report

DMCTA Report: David Skinner, DMCTA President, Carmel Del Mar Teacher

Mr. Skinner thanked Superintendent McClain and the administrative staff for their hard work and for communicating the status of the budget to teachers. He also expressed the DMCTA's appreciation for the administrative staff being proactive, factual and as direct, as possible. As decisions are being made the DMCTA is looking forward to the continuation of open communication. If possible, the desire of all staff at all sites would be to meet together at one location. The members of the DMCTA voted overwhelming to approve the Tentative Agreement between DMCTA and DMUSD. Mr. Skinner encouraged the Board to also approve the Tentative Agreement and he stated that approval of the Agreement by the Board will send the message to teachers that they are valued.

5.3 Report

DMSEF Report: Matt Zevin, DMSEF President

Ms. Beth Westburg, Vice President of the DMSEF, presented the DMSEF report. Ms. Westburg reported that to date, the DMSEF has raised \$460,000, which includes over \$80,000 from the Ocean Air and Del Mar Heights PTAs. The participation rate is averaging 24%. The DMSEF thanked Superintendent McClain for arranging a meeting with the foundations of the Manhattan Beach and Hermosa Beach School Districts giving them an opportunity to learn from

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successful organizations. The DMSEF Board met and unanimously voted to postpone the 2009 Spring Fundraising Event and instead direct their efforts on activities that have no up-front costs. DMSEF will actively fundraise through the remainder of this year. The DMSEF believes the community values the ESC programs and does not want to change or cut programs, but understands the challenges facing the DMUSD. The DMSEF looks forward to working with the District to develop a clear message, fundraising goals and to raise money to preserve the ESC programs.

5.4 **Report**

Monthly Staff Development, Travel & Conference Update

(Presented for information only.)

Superintendent McClain will attend the State Superintendent's Conference next week and will bring a report to the Board at the next meeting.

5.6 **Report**

Board Report/Comments

- Member Easton extended appreciation to the staff at Ocean Air for the Board visitation, which provided them an opportunity to tour the campus and interact with teachers in their PLCs.
- Member McDowell congratulated Supt. McClain on her recognition from Pepperdine University as Superintendent of the Year. He expressed gratitude for the opportunity to attend a Principals' Meeting and to witness the collaboration that takes place. He continues to participate in the Strategic Planning meetings at the San Diego County Office of Education. He enjoys having this opportunity to meet different groups, especially those involved in immersion programs and the Juvenile Department.
- Member Perkins congratulated Supt. McClain for being recognized as Superintendent of the Year by Pepperdine University. He thanked the staff and Dena Whittington, Assistant Superintendent, Business Services, for the valuable information that was shared in the Budget Workshop. He encouraged members of the community to take time to review the material, as it is very worthwhile.
- Member Rodriguez attended a NCW/JPA meeting and an informational meeting with the District music teachers on Music Memory. Member Rodriguez stated that being new to the Board, she continues to research to get "a pulse on the district." Member Rodriguez shared that no new building permits had been drawn since August. At the Music Memory meeting she learned about a national music program, in which the teachers are interested in participating. She supports and applauds the forward thinking of the DMUSD Music teachers and Janet Bernard, Assistant Superintendent,

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Curriculum & Instruction. She learned that 10% of students continue with music and art classes after 6th grade.

- Member White extended her appreciation to Principal Gary Wilson and the staff at Ocean Air for the wonderful tour of the District's newest school and the opportunity to watch teachers engaged in their PLCs. She also thanked Supt. McClain and staff for inviting her to attend some Principals' Meetings. The insight gained at the meetings is very valuable as the Board is making challenging decisions. She thanked Dena Whittington, Assistant Superintendent, Business Services, for her work and taking time to meet to answer her questions. She read a Press Release from Pepperdine University announcing the selection of Dr. Sharon McClain as the recipient of the 2008-2009 Pepperdine University, Superintendent of the Year Award. Member White presented Supt. McClain with a bouquet of flowers.

5.7 **Board** **Superintendent's Report**

Supt. McClain thanked the Board for recognizing her as the recipient of the Superintendent of the Year Award from Pepperdine University. Supt. McClain presented former Board President Annette Easton with a plaque from the administrative staff and Leadership Team in appreciation for her service as Board of Trustees President for 2007 and 2008. She commented that many students were able to witness the historic inauguration in their classroom. She thanked Principals for their support in allowing members of the Leadership Team to attend their Staff Meeting to share the financial report.

BOARD PRESIDENT CALLS FOR BLUE SPEAKER SLIPS

6.1 Approval of the Minutes

On motion by Member Perkins, seconded by Member Easton, the Board unanimously approved the Minutes of Regular Board Meeting of December 10, 2009.

5.2 Approval of Consent Items

Agenda items preceded by an asterisk (*) compose the Consent Agenda, and unless removed at the request of a board member, will be approved by the Board as a group.

Board Member McDowell requested that Item 10.8 be pulled from Consent.
Board Member Perkins requested that Items 7.2 and 8.2 be pulled from Consent.

On motion by Member Easton, seconded by Member McDowell, the Board unanimously approved Consent Items, as amended.

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An audio recording and a detailed description of all agenda items is available at www.dmusd.org, - Board of Trustees - Board Meetings.

Consent Items:

- *7.2 Pulled from Consent.
~~2008/2009 Consolidated Application, Part II, For Funding Categorical Aid Programs~~
- *8.1 Board Approval, Del Mar Union School District's Uniform Complaint Quarterly Report for October 1 – December 31, 2008.
- *8.2 Pulled from Consent.
~~2nd Reading and Approval, 2007/2008 School Accountability Report Cards~~
 - ~~School Fact Sheet~~
 - ~~Ashley Falls~~
 - ~~Carmel Del Mar~~
 - ~~Del Mar Heights~~
 - ~~Del Mar Hills~~
 - ~~Ocean Air~~
 - ~~Sage Canyon~~
 - ~~Sycamore Ridge~~
 - ~~Torrey Hills~~
- *10.1 Board Approval and Acceptance of Donations to the Del Mar Union School District
- *10.2 Board Approval of Purchase Orders and Ratification of Commercial Warrant Payments and Revolving Cash Disbursements
- *10.3 Board Approval, Site Performance Agreement
- *10.4 Board Approval of Agreement Between Jill Weckerly, Ph.D. and the Del Mar Union School District
- *10.5 Board Ratification of Addendum to Agreement Between Jodie K. Schuller and Associates and the Del Mar Union School District
- *10.6 Board Ratification of Addendum to Agreement Between Marjorie Block, Occupational Therapy Services and the Del Mar Union School District
- *10.7 Board Ratification of Agreement Between Sharon Criger, RPT and the Del Mar Union School District
- *10.8 Pulled from Consent.
~~Board Action to Declare District Personal Property Obsolete and Surplus Property and to Dispose of or Donate per Education Code 17546(a)(b)(c)~~
- *10.9 Board Approval of Agreement Between Air America Testing and the Del Mar Union School District
- *11.1 Board Approval of Recommended Personnel Actions: Employment, Resignations, Retirements, Dismissals, Leaves of Absence, and Change of Status

7. CURRICULUM AND INSTRUCTION**7.1 Study Regarding Teaching Strategies for Preschool Students with Autism**

The District's Special Education Preschool Program is participating in a study conducted by Sarah Graham, Resource Specialist at Sycamore Ridge. The study involving two to three preschool students with autism who attend the District's Special Education Preschool Program will help to make changes to

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the DMUSD program to benefit students with autism. Director of Pupil Services, Sheila Weinberg, and/or Resource Specialist, Sarah Graham will bring the results of the survey back to the board.

7.2 2008/2009 Consolidated Application, Part II, For Funding Categorical Aid Programs *(Pulled from Consent)*

Dena Whittington, Assistant Superintendent, Business Services, confirmed that approval this evening secures the funds for the DMUSD and would not preclude the District's ability to take advantage of any flexibility regarding these funds once the State Budget is approved.

On motion by Member Perkins, seconded by Member McDowell, the Board voted unanimously to approve the 2008/2009 Consolidated Application, Part II, for Funding Categorical Aid Programs.

8. ADMINISTRATION AND POLICY

8.2 2nd Reading and Approval, 2007/2008 School Accountability Report Cards

The School Accountability Report Cards are a State mandate for which school districts must absorb the expense. The District contracts with an outside service for the preparation of the reports. The Board requested that in the future the Agenda item reflect the fiscal impact to the District. The SARC for each school site is available on the district website at www.dmusd.org.

On motion by Member Perkins, seconded by Member Rodriguez, the Board voted unanimously to approve the 2007/2008 School Accountability Report Cards.

8.3 Discussion and Board Action on the Board Personnel Committee

Superintendent McClain recommended the continuation of the Personnel Committee for 2009 to allow the committee to continue its review of the staffing in the DMUSD departments. The suggestion was made to move forward with the original members of the committee. New members will be solicited to replace those who are not longer available to serve. The recommendations of the Committee are discussed by the Leadership Team, and, if necessary, brought before the Board. The Committee meets in open session with the Agenda and Minutes being posted on the DMUSD website.

On motion by Member White, seconded by Member Easton, the Board unanimously approved the Board of Trustees continue the charter of the Board Personnel Committee to meet during the January 2009 through December 2009 calendar year.

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8.4 Discussion, Administrative Team Recommendations, Tools for Strategic Analysis, a Financial Report, January 2009

Superintendent McClain thanked the District Administrative Team (Principals and District Office Leadership), members of Strategic Planning, PTA Presidents, DMSEF and DMCTA for their time and energy to develop recommendations on the 10 areas of major budget impact as outlined in the Financial Report to Assist in District Strategic Process presented at the Special Board Meeting on January 14, 2009.

Public Input:

- Mike Chapin, 5082 Seachase Street, San Diego, 92130, CEO of Geocon, Inc. spoke to encourage the Board to place a high priority on Science, Technology and Math programs for the benefit of all students in the DMUSD.
- Cassie Brunker, Kindergarten Teacher, Carmel Del Mar, spoke in support of maintaining the integrity and honor of the DMUSD ESC programs and to request that the Board consider a reconfiguration of school sites.

With the use of a powerpoint presentation Superintendent McClain shared the recommendations of DMUSD stakeholders. The DMUSD staff will proceed with a more in-depth analysis of the areas of interest to the Board. *(The complete audio is available on the DMUSD website at www.dmusd.org. Click on the Board of Trustees, then Board Meetings.)*

At the conclusion of the powerpoint presentation, the Board engaged in a comprehensive discussion with comments and requests as outlined below:

Property Taxes

- Present an analysis of how to apply the budget cuts over the next three years
- Project when changes can take place and a timeline of the 32% reserve
- Recommendations should be budget conscious and in the best interests of the students.

Special Education

- Early intervention may result in a reduction of the number of students in the Special Education program
- Review transportation requirements to determine savings, if any.
- Explore expanding preschool to allow enrollment from neighboring districts
- What is the possibility of another district providing services
- Examine how the DMUSD provides services

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Child Nutrition

- A central kitchen would cost \$1.5 million from the General Fund and all funds earned must remain in the Cafeteria Fund

Economic Impact Aid

- No comment.

Income Growth

- Property taxes should be budgeted at a flat rate

Enrollment Growth

- Give recommendation on how to better utilize existing classrooms
- What is the expense of blended classrooms
- Is there a savings if all classes at the sites are filled
- What is the expected enrollment from private school students returning to public school

Growth in Facilities

- What is state of the portables in the District
- Will the District incur any expenses due to old portables
- What is the legal opinion of how interest from the sale of the Shores property may be used
- What is the physical capacity of all school sites including the number of classrooms and the number currently being used for classroom instruction

Employee Contractual Obligations

- Revisions to the contract would have to be renegotiated with the DMCTA
- Negotiations can be opened at any time if agreed upon by of the DMCTA and DMUSD.

Financial Support/School Community

- The District's acceptance of donations is set forth in Board policy
- Supt. McClain recommended a review of the policy regarding Board acceptance of donations and direct giving.
- Review the practice of sites raising funds for two additional FTE
- What is the recommended baseline of ESC programs
- Report on the data from the staff and parent surveys
- Include impact of reducing staff
- Recommend a program that can be paid by the District independent of donations

Change in District Leadership

- Include fiscal impact of Leadership
- Bring back allocation of site administration
- How is additional staff at sites being funded
- Look at possible cuts outside of the classrooms

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Small Class Sizes

- Class size ratio cannot be revised except through Collective Bargaining
- Classes of 20 do not convert to classes of 27

Class Size Reduction

- Board recommended Option #2 not be considered

Small Schools

- Board needs further explanation of the \$1.6 million expense
- Hypothetically, what is the savings if two sites were combined
- Sites are not staffed based on size
- Except for one position and additional custodial staff, a larger school is staffed the same as smaller schools.
- Provide the enrollment capacity of each site and the current enrollment.
- Do we have the ability to close two schools? What is the savings?
- What if preschool was added to a site

The Board expressed their appreciation to Supt. McClain for her openness and honesty in communicating the District's challenges to the Board, staff and community.

8.5 Reminder of Upcoming Events

(Presented for information only.)

9. OPERATIONS AND FACILITIES

9.1 Facilities Report

(Presented for information only.)

Rodger Smith, Director of Human Resources and Facility Planning, reported that, at this time, there are a couple of factors that may preclude the District from relocating to School Site #9 including the absence of an access road and utilities to the site. The Board requested that a picture of School Site #9 be put on the website. The Board directed staff to discontinue pursuing School Site #9 as a possible location for any District facility.

Mr. Smith shared the legal opinion on the District's ability to locate facilities outside of the District boundaries. Ed Code contains very vague references what can and cannot be done relative to locating facilities outside the District. The District is exploring the possibility of forming a Joint Powers Agency to develop a facility. The Board would also like a legal opinion on whether the preschool can be located outside the District boundaries.

9.2 Board Approval of a Contract for Producing Enrollment Projections and Student Yield Factors for the Del Mar Union School District

Director of Human Resources and Facility Planning, Rodger Smith, presented proposals from prospective vendors for the purpose of producing enrollment

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projections for the Del Mar Union School District, updating projections for enrollment at individual school sites within the district, and calculating up to date student yield factors for single and multi-family dwellings within the boundaries of the district.

On motion by Member Perkins, seconded by Member McDowell, the Board voted unanimously to approve a one-year contract with the Dolinka Group to produce enrollment projections and student yield factors for the Del Mar Union School District.

9.3 Board Approval of the Appointment of a Commercial Real Estate Agent(s) to Represent the District in the Search for New District Office Facilities.

The Board asked clarifying questions regarding the proposed appointment of Mark Kagan and Chuck Wasker to represent the Board in the search for a new District Office facility. Mr. Smith, Director of Human Resources and Facility Planning, informed the Board that a portion of the Contract had been revised since the preparation of the Board Packet.

On motion by Member Perkins, seconded by Member McDowell, the Board voted unanimously to table Item 9.3 to give Mr. Smith, an opportunity to provide a copy of the revised Contract for review by the Board.

The Board received and reviewed the current version of the Agreement. Some concern was expressed relative to the payment of a commission should the District locate property not on the market at the time and ultimately purchase said property without the assistance of any agent.

On motion by Member Rodriguez, seconded by Member White, the Board voted 4-1-0 to approve the appointment of Mark Kagan of the MarkJen Corporation and Chuck Wasker of Colliers International, to represent the District in the search for new District Office facilities. Ayes: Members Easton, McDowell, Rodriguez and White; Nays: Member Perkins; Abstain: -0-

10. BUSINESS AND FINANCE

10.8 Board Action to Declare District Personal Property Obsolete and Surplus Property and to Dispose of or Donate per Education Code 17546(a)(b)(c)

Mike Casey, Director of Technology, requested old, unused and/or irreparable electronic equipment within the District be declared obsolete and surplus. Electronic equipment needs to be processed as e-waste. E-waste includes computers, overheads, old monitors, TVs, doc cams and projectors. The Board requested the District recycle or donate non-usable equipment to a non-profit organization.

On motion by Member Rodriguez, seconded by Member McDowell, the Board voted unanimously to Declare District Personal Property Obsolete and Surplus Property and to Dispose of or Donate per Education Code 17546(a)(b)(c).

10.10 Board Review and Acceptance of the Annual Audit Report for the 2007/2008 Fiscal Year Prepared by Wilkinson & Hadley, LLP Certified Public Accountants

Assistant Superintendent, Business Services, Dena Whittington, presented the the Annual Audit Report for the 2007/2008 Fiscal Year for acceptance by the Board. Staff reported that it is a clean audit with no material findings.

The Board requested minor revisions to the report. On page 40, the term and expiration dates for Katherine White and Janet Lamborghini were reversed and the number of schools should be revised to eight.

On motion by Member Easton, seconded by Member McDowell, the Board voted unanimously to accept the Annual Audit Report for the 2007/2008 Fiscal Year prepared by Wilkinson & Hadley, LLP Certified Public Accountants.

10.11 2008/2009 Monthly Budget, Update
(Presented for information only.)

The Board requested to have a cash balance included in future reports.

10.12 Board Approval, Salary Schedule 2008-2009

Public Input:

- David Skinner, 4th Grade Teacher, Carmel Del Mar and DMCTA President, confirmed the practice of the District has been that any percentage salary increase bargained by the DMCTA in Collective Bargaining is applicable to all staff, including classified and administrative staff.

Superintendent McClain shared that Collective Bargaining was held at a time when the District was not faced with the budget challenges the District experiencing at this time and that it is important to maintain the District's competitive salary schedule in order to attract highly qualified staff.

On motion by Member Easton, seconded by Member White, the Board voted unanimously to approve the Salary Schedule for 2008/2009.

On motion by Member Easton, seconded by Member Rodriguez, the Board voted unanimously to extend the meeting to 11:00 p.m.

10.13 Board Approval, Collective Bargaining Disclosure Statement

The Collective Bargaining Disclosure Statement being presented for Board approval reflects an increase of 3% to all salary schedules. The health and

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welfare benefit cap remains at \$8,048. This agreement will be in effect retroactively to December 1, 2008.

On motion by Member Easton, seconded by Member White, the Board voted unanimously to approve the Collective Bargaining Disclosure Statement.

11. PERSONNEL

11.2 Board Approval of Modifications to the Collective Bargaining Agreement Between the Del Mar California Teachers Association and the Del Mar Union School District

Representatives of the Del Mar California Teachers Association and the Del Mar Union School District reached a tentative collective bargaining agreement during negotiations on December 1, 2008, which increases the salary schedule by 3% and modification of Article 15, section 15.14.9, concerning donated sick time.

On motion by Member Rodriguez, seconded by Member Perkins, the Board voted unanimously to approve Modifications to the Collective Bargaining Agreement Between the Del Mar California Teachers Association and the Del Mar Union School District.

11.3 Board Approval of an Agreement for Substitute Teaching Services Between Janice Lee and the Del Mar Union School District.

Rodger Smith, Director of Human Resources and Facility Planning presented the Agreement between the DMUSD and Jan Lee, a retired DMUSD teacher who desires to work on a part-time basis as a substitute teacher. In the past, the district has established an agreement for a special substitute teaching arrangement with these individuals based upon their knowledge of district programs and procedures.

On motion by Member Easton, seconded by Member Rodriguez, the Board voted unanimously to approve an Agreement for Substitute Teaching Services between Janice Lee and the Del Mar Union School District.

11.4 First Reading, Job Description for the Position of Administrative Assistant for Business Services, Maintenance and Operations and Child Nutrition Services.

Recent reviews of the organizational structure of the Business Services, Maintenance & Operations and Child Nutrition Services departments by the Board Personnel Committee and the Management Assistance Team Review from the San Diego County Office of Education identified significant needs in the three departments for clerical support in order to allow for a more orderly flow of transactions through these departments as well as to diminish the use of highly skilled managers in completing clerical tasks that mitigate against the use of the managers' time and energy on essential tasks in their departments.

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Board members expressed concern with the timing in adding a new position and would like the fiscal impact to be examined with the goal of reducing the budget in other areas thereby having a zero impact on the budget.

12. ARTICLES OF INTEREST

None.

13. ITEMS FOR FEBRUARY 2009 BOARD MEETING:

- Report on District Staff Development Days
- Board Approval, 2009 CSBA Delegate Assembly Nominees
- 1st Reading, 2008/2009 Site/Grade Level Caps
- Ocean Air After School/Child Care Program
- PTA Report
- Update on Video or Pod Cast of Meetings
- NSBA Conference – Board member to attend
- District Office - Update
- Report on the State Superintendent's Conference

14. ADJOURNMENT

On motion by Member Easton, seconded by Member Rodriguez, the Board voted unanimously to adjourn the January 21, 2009 Regular Board meeting at 10:57 p.m.

Steven McDowell, Clerk

Sharon McClain, Superintendent

Date

Date

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**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

Ocean Air School
11444 Canter Heights Drive
San Diego, CA 92130

**MINUTES OF SPECIAL SCHOOL VISITATION BOARD MEETING
BY THE BOARD OF TRUSTEES**

**Wednesday, January 21, 2009
12:45 – 2:30 p.m.**

Members Present: Katherine White, President of the Board
Steven McDowell, Clerk of the Board
Annette Easton
Doug Perkins (*departed at 2:18 p.m.*)
Comischell Rodriguez

Members Absent: None

DMUSD Staff: Sharon McClain, Superintendent
Gary Wilson, Principal

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

1. Board President, Katherine White, called the meeting to order at 12:52 p.m.

On motion by Member Perkins, seconded by Easton, the Board voted unanimously to approve the Agenda.

2. **PUBLIC Comment:** There was no public comment.
3. **VISITATION TO OCEAN AIR AND OBSERVATION OF PROFESSIONAL LEARNING COMMUNITY PRACTICES.**

Ocean Air Principal, Gary Wilson, welcomed the Board of Trustees and presented a detailed Agenda outlining the topics being discussed in each grade level meeting. The Board and Mr. Wilson visited with the different grade level teams as they collaborated in PLC meetings. Discussions included the following topics: 6th grade – Analysis of Results of Writing Assessments; 5th grade - Book Report Rubrics/Grade Level Smart Goals; 4th grade – Analysis of Results of Mid-year Summative Language Arts Test; 3rd grade – Analysis of Latest Reading Assessments; 2nd grade – Analysis of Summative Midyear Assessments; 1st grade – Analysis of Math Fact Assessments; Kindergarten – Discussions of Effective Reading Strategies.

4. ADJOURNMENT

On a motion by Member Easton, seconded by Member Rodriguez, the Board voted unanimously to adjourn the Special Board Meeting of January 21, 2009 at 2:32 p.m.

Steven McDowell, Clerk

Sharon L. McClain, Superintendent

Date

Date

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES**

**Del Mar Heights School
13555 Boquita Drive
Del Mar, CA 92014**

**MINUTES OF SPECIAL SCHOOL VISITATION BOARD MEETING
BY THE BOARD OF TRUSTEES**

**Wednesday, February 4, 2009
9:00-11:00 a.m.**

Members Present: Katherine White, President of the Board
Annette Easton, Doug Perkins, Comischell Rodriguez

Members Absent: Steven McDowell, Clerk of the Board
(Attending a meeting of the Legislative Action Network)

DMUSD Staff: Sharon McClain, Superintendent arrived at approximately 10:00 a.m.
Wendy Wardlow, Principal

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

1. Board President, Katherine White, called the meeting to order at 9:07 a.m.

On motion by Member Easton, seconded by Member Rodriguez, the Board voted unanimously to approve the Agenda.

2. **PUBLIC Comment:** There was no public comment.

3. **VISITATION TO DEL MAR HEIGHTS SCHOOL**

Principal Wardlow welcomed the Board and gave a brief description of the visit agenda.

The Board heard a discussion on Singapore Math by Principal Wardlow and teachers Tiffany Kinney and Carol Faulkner. Several teachers attended a Singapore Math conference last summer, paid for by the PTA, and explained the word problem model drawing approach. The Board was then able to see Ms. Kinney's class in action on a problem.

Superintendent McClain joined the group to see part of a Spanish lesson by Mary ZoBell and later had a chance to have Ms. ZoBell explain her curricular approach and successes.

The Board and Superintendent heard a performance led by music teacher Michelle Beeson related to the recent Understanding Differences program.

The Board and Superintendent joined the staff for informal conversation during recess.

The Board finished the visit with a visit to a science lab of inquiry with 6th grade students led jointly by 6th grade teacher, Louwana Spetter, and scientist, Dr. Pam Reynolds, followed by a discussion of why a push-in model with 4th grade science teacher, Eileen Graddy, and Dr. Reynolds.

(Board Member Perkins left at 10:53 a.m.)

4. ADJOURNMENT

On motion by Member Rodriguez, seconded by Member Easton, the Board voted unanimously to adjourn the Special Board Meeting of February 4, 2009 at 11:09 a.m.

Steven McDowell, Clerk

Sharon L. McClain, Superintendent

Date

Date

**DEL MAR UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
Del Mar Hills Academy – Multi-Purpose Room
14085 Mango Drive
Del Mar, CA 92014**

**MINUTES OF SPECIAL BOARD MEETING
OF THE BOARD OF TRUSTEES**

**Wednesday, February 4, 2009
6:00 p.m.**

Members Present: Katherine White, President of the Board
Steven McDowell, Clerk of the Board
Annette Easton, Doug Perkins, Comischell Rodriguez

Members Absent: None.

DMUSD Staff:

Sharon McClain, Superintendent
Sherry Forte, Executive Assistant to the Superintendent
Janet Bernard, Assistant Superintendent, Curriculum & Instruction
Dena Whittington, Assistant Superintendent, Business Services
Rodger Smith, Director of Human Resources and Facilities Planning
Sheila Weinberg, Director of Pupil Services
Mike Casey, Director of Technology
Charlene Komosinski, Director of Child Care/After School Programs
Randy Wheaton, Director of Maintenance & Operations
Katie Shanahan, Coordinator State & Federal Projects
Todd Boteler, District Webmaster
David Jones, Principal, Carmel Del Mar
Wendy Wardlow, Principal, Del Mar Heights
David Skinner, 4th Grade Teacher, Carmel Del Mar, DMCTA President
Carol Faulkner, 3rd Grade Teacher, Del Mar Heights
Mary Ann Loes, 5th Grade Teacher, Ashley Falls
Arah Allard, Music Teacher, Del Mar Hills Academy
Katharine Roth, Physical Education Teacher, Carmel Del Mar
Linda Dugger, Science Teacher, Carmel Del Mar
Becky Zebold, Science Teacher, Ashley Falls
Cathie Hays, 3rd Grade Teacher, Carmel Del Mar
Cinda Peck, Music Teacher, Carmel Del Mar

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Patty Tyson, 5th Grade Teacher, Ocean Air
 Erik Bienke, 2nd Grade Teacher, Del Mar Hills Academy
 Jacqueline Folgner, Art Teacher, Del Mar Heights
 Katrina Graupmann, 6th Grade Teacher, Ocean Air
 Kanchan Dudani, 5th Grade Teacher, Ocean Air
 Amy Doyle, Art Teacher, Ashley Falls
 Jenny Luce, Art Teacher, Ocean Air/Sycamore Ridge
 Jodi Neilson, Music Teacher, Ocean Air
 Erinn Mitchell, Music Teacher, Ashley Falls
 Tracy Garber, 4th Grade Teacher, Carmel Del Mar
 Michelle Beeson, Music Teacher, Del Mar Heights
 Laura McCarthy, 3rd Grade Teacher, Ocean Air
 Nancy Swanberg, Science Teacher, Del Mar Hills
 Danielle Roche, 3rd Grade Teacher, Ocean Air
 Hayley Kantner, 3rd Grade Teacher, Ocean Air
 Uma Krishnan, Science Teacher, Torrey Hills
 Kevin Cunha, Physical Education Teacher, Ashley Falls
 Ian Phillip, Physical Education Teacher, Del Mar Heights
 Wendy Wojtkowski, Kindergarten Teacher, Sycamore Ridge
 Genna Chapluk, 4th Grade Teacher, Sage Canyon
 Dina Irwin, Speech Language Pathologist, Ashley Falls
 Fred Bettig, 3rd Grade Teacher, Sage Canyon
 Sandy Johnson, 5th Grade Teacher, Ashley Falls
 Paula Intravaia, Art Teacher, Carmel Del Mar
 Carol Sharpe, 3rd Grade Teacher, Ocean Air
 Jen Kamka, 1st Grade Teacher, Ashley Falls
 Jeff Bales, 4th Grade Teacher, Ocean Air
 Evon Carpenter, 5th Grade Teacher, Carmel Del Mar

Others In Attendance:

John & Sandra Logan, Terri Harbison, Janegtte Shelton, Nicole Baril, Shannon Cary, Will Beamer, Marybeth Norgren, Elizabeth Prag, Kim Dort, Dana Marey, Mary Johnson, Allison Healy-Poe, Juli Bear, Tamra Atwood, Stefanie Schiff, Deborah Muns-Park, Andrea Holland

BUSINESS TRANSACTED WAS LIMITED TO THE FOLLOWING:

Board President, Katherine White, called the meeting to order at 6:05 p.m.

1. APPROVAL OF THE AGENDA

On motion by Member Easton, seconded by Member McDowell, the Board voted unanimously to approve the Agenda.

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BOARD PRESIDENT CALLS FOR BLUE SPEAKER SLIPS

2. PUBLIC COMMENT: None.
3. BOARD APPROVAL RESOLUTION NO. 2009-01 BEHAVIORAL INTERVENTION PLANS [HUGHES BILL] MANDATED COST CLAIM SETTLEMENT AND AGREEMENT TO WAIVE FUTURE CLAIMS

Superintendent McClain recommended approval of Resolution No. 2009-01 and by doing so the Board (1) approves the settlement which will bring Del Mar Union School District approximately \$14.85 per 2007-08 ADA annually for the six-year period beginning 2011-12 through 2016-17 and approximately \$10.92 per ADA for the SELPA as part of the AB 602 funding formula, beginning in 2009-2010, and increasing by COLA and ADA growth in subsequent years; (2) agrees to waive its ability to file future mandated cost claims on the Hughes Bill statute and regulations as currently worded; and (3) directs the District's authorized representative to sign the Waiver to implement this action. Eighty percent of the school districts in California must approve the Resolution in order to receive funds from the lawsuit.

On motion by Member Rodriguez, seconded by Member Easton, the Board voted unanimously to approve Resolution No. 2009-01 Behavioral Intervention Plans (Hughes Bill) Mandated Cost Claim Settlement and Agreement to Waive Future Claims.

4. SECOND READING AND BOARD APPROVAL, JOB DESCRIPTION FOR THE POSITION OF ADMINISTRATIVE ASSISTANT FOR BUSINESS SERVICES, MAINTENANCE AND OPERATIONS AND CHILD NUTRITION SERVICES

Superintendent McClain recommended approval of the proposed job description for a new Administrative Assistant position that would serve the Business Services, Maintenance and Operations and Child Nutrition Services departments. As a result of a review of the organizational structure of these departments by the Board Personnel Committee and the Management Assistance Team Review from the San Diego County Office of Education this position is being recommended.

On motion by Member Easton, seconded by Member McDowell, the Board voted unanimously to approve the Job Description for the position of Administrative Assistant for Business Services, Maintenance and Operations and Child Nutrition Services.

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The Board clarified for the staff and community that approval of the Job Description was not an approval to hire for the position.

5. BOARD APPROVAL OF PERFORMANCE AGREEMENT WITH DR. SUSAN SMITH, READING CONSULTANT

Assistant Superintendent, Curriculum and Instruction, Janet Bernard, presented a Performance Agreement for approval with Reading Consultant, Dr. Susan Smith. Extenuating circumstances necessitated approval by the Board after the date of service.

On motion by Member Perkins, seconded by Member Rodriguez, the Board voted unanimously to approve the Performance Agreement with Dr. Susan Smith, Reading Consultant.

6. BOARD REPORT/DISCUSSION/ACTION REGARDING DISTRICT STAKEHOLDER VISIT WITH MANHATTAN BEACH UNIFIED SCHOOL DISTRICT/HERMOSA BEACH CITY SCHOOL DISTRICT AND RELATED BOARD POLICY 3290: GIFTS, GRANTS, AND BEQUESTS

Superintendent McClain reported on a meeting that she and a group of District stakeholders had with the Manhattan Beach Unified School District and Hermosa Beach representatives about the guiding principles, history, and Board Policy concerning donations of gifts, grants, and bequests for extended studies curriculum programs. Supt. McClain shared that the DMUSD stakeholder group found that the continuation of an extended studies curriculum in MBUSD and HBCSD, which provided enrichment programs, was based on unity (cooperation among all schools and constituents) and parity (the same benefits for each child.)

A complete audio of the presentation and Board discussion are available at www.dmusd.org. Click on Board of Trustees, then Board Meetings.

The Board discussed thoughts, ideas and concerns relative to current and future policy on fundraising and accepting gifts. The Board directed staff to bring a draft of Administrative Regulations for Board Policy 3290 back at a future meeting.

Public Input:

- Matt Zevin, 4941 Pearlman Way, San Diego, 92130, DMSEF President. On behalf of the DMSEF Mr. Zevin thanked Superintendent McClain for initiating a discussion on revising the policy concerning the District's acceptance of gifts, bequests and grants. Mr. Zevin also spoke in favor of a Districtwide fundraising base with the support of PTAs and parents. He supports the DMSEF hiring a director to guide fundraising and feels the DMSEF needs to move to a model that supports DMSEF overhead.

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- Kerry Traylor, 13764 Recuerdo Drive, Del Mar, 92014 spoke in favor of districtwide fundraising, the need for community education to move forward with a new model of districtwide fundraising, and the need to change parents' mindset from site giving to district giving.
- Deborah Muns-Park, 4970 Sandshore Court, San Diego, 92130 questioned 1) whether the Hermosa Beach and Manhattan Beach school districts' increase in fundraising was due to communicating that programs will be eliminated or the change to districtwide fundraising, and 2) what inequities exist at the sites now.

7. BOARD DISCUSSION, PROGRESS ON RECOMMENDATIONS FROM THE TOOLS FOR STRATEGIC ANALYSIS

With the use of a powerpoint presentation Superintendent McClain shared the staff's analysis of the Board's recommendation for further study of each of the 10 areas of financial impact discussed at the January 21, 2009 Regular Board Meeting.

At the conclusion of the presentation, the Board engaged in discussion with comments and requests as outlined below:

Property Taxes

- Reserves should be revised on a yearly basis to protect from a big loss in funding

Student Demographics

- Can we offer preschool programs for profitability?
- Do we want to use After School Child Care as a revenue generator?

Income Growth

- Budget the same as the First Interim Report

Enrollment Growth

- Staff will work to fill classes in primary 20:1 and upper grade at 27:1.
- DMUSD is investigating to determine if students are returning to public education from private schools.
- What is the savings if the class were filled at 20:1 and 27:1 using blended classrooms?

Employee Contractual Obligations

- If the DMCTA team agrees the DMUSD is willing to re-enter negotiations to discuss contractual obligations.
- Any revisions to the contract have to be voted on by the members of the DMCTA.
- Will classified positions be cut?

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- Superintendent recommends calling a meeting of the Board Personnel Committee to review classified staff and gather the facts regarding classified staff in other districts.

Financial Support School/Community

- Staff will bring Administrative Regulations to BP 3290 to the Board
- The results of Parent and Staff Surveys will be presented in a formal report
- The Board has made no decisions on fundraising for the future
- Consider changing some titles relative to ESC for clarification, i.e. core, curriculum, enrichment
- Alternative funding – Library Aides, Technicians, Kindergarten

Change in District Leadership

- Two District positions have been eliminated - Facilities Management Coordinator and Grant Writer.
- The District did not have a Director of Technology for one year. Net increase was \$20,000.

Small Class Size

- The original accounting report overstated the amount of the cost of class size reduction. Bring back to meeting.
- Meet with DMCTA to discuss class size.
- Break out the difference of going from 20 to 27 and 27 to 30.

Small Schools

- Look at redistribution of District boundaries to fill sites to capacity
- Explore housing preschool at one site
- Look at combining two schools
- Is it possible to close two schools?
- Provide a chart showing the actual cost of closing a site vs the assumption in the Financial Report by Vavrinek, Trine & Day that it is the same as the opening of Ocean Air.

Public Input

- Robert Riley, 4129 Calle Mar De Ballenas, San Diego, 92130, spoke regarding the lack of options included in the Financial Analysis and that any option resulting in a savings should be studied.
- John Logan, 12445 Cavallo Street, San Diego, 92130, asked the Board to consider 1) the possibility there may be an attack on Basic Aid; 2) merging the DMUSD with Solana Beach School District; 3) the DMUSD concept of a neighborhood school prevailing when discussing school closure; 4) selling the land of one of the schools.

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8. ADJOURNMENT OF SPECIAL BOARD MEETING OF FEBRUARY 4, 2009

On motion by Member Easton, seconded by Member Perkins, the Board voted unanimously to adjourn the Special Board Meeting of February 4, 2009 at 9:31 p.m.

Steven McDowell, Clerk

Sharon McClain, Superintendent

Date

Date

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