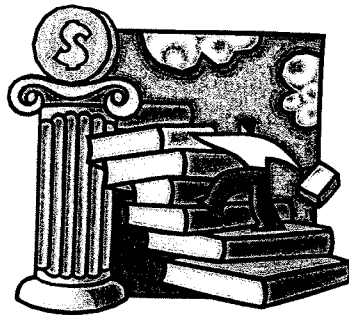




Del Mar Union School District

2009-2010 First Interim

December 9, 2009



State of California
Standardized Account Code Structure (SACS) Form
And
Supplemental Information

Del Mar Union School District
2009-10 First Interim
General Fund - Unrestricted
October 31, 2009

Revenues	2009-2010				2009-2010 Unaudited Actuals	Change from Adopted Budget
	Adopted Budget	First Interim	Second Interim	2009-2010 Unaudited Actuals		
Revenue Limit Sources*						
Federal Revenue	\$ 31,936,826	\$ 31,936,826				
Other State Revenue	3,766,320	2,665,375				0
Other Local Revenue	1,906,261	2,034,974				(1,100,945)
Total Revenues	\$ 37,609,407	\$ 36,637,175	\$ -	\$ -	\$ -	(972,232)
Expenditures	2009-2010				2009-2010 Unaudited Actuals	Change from Adopted Budget
	Adopted Budget	First Interim	Second Interim	2009-2010 Unaudited Actuals		
Certificated Salaries	\$ 19,696,060	\$ 19,112,267				\$ (583,793)
Classified Salaries	3,222,960	3,290,467				67,507
Employee Benefits	5,255,051	5,232,914				(22,137)
Books and Supplies	1,974,388	1,734,077				(240,311)
Services and Other Operating	2,550,067	2,542,089				(7,978)
Capital Outlay	247,453	198,318				(49,135)
Other Outgo	23,674	23,674				0
Transfers of Indirect/Direct Support	(22,121)	(22,121)				0
Total Expenditures	\$ 32,947,532	\$ 32,111,685	\$ -	\$ -	\$ -	(835,847)
Excess (Deficiency) Revenues and Expenditures	\$ 4,661,875	\$ 4,525,490	\$ -	\$ -	\$ -	-
Other Financing Sources and Uses	2009-2010				2009-2010 Unaudited Actuals	Change from Adopted Budget
	Adopted Budget	First Interim	Second Interim	2009-2010 Unaudited Actuals		
Transfers In						
Transfers Out						
Contributions	(4,804,044)	(5,433,207)				0
Other Financing Sources and Uses	\$ (4,804,044)	\$ (5,433,207)	\$ -	\$ -	\$ -	-
Net Increase (Decrease) in Fund Balance	\$ (142,169)	\$ (907,717)	\$ -	\$ -	\$ -	-
Beginning Fund Balance	\$ 12,192,980	\$ 12,192,980	\$ 12,192,980	\$ 12,192,980	\$ 12,192,980	-
Ending Fund Balance**	\$ 12,050,811	\$ 11,285,263	\$ 12,192,980	\$ 12,192,980	\$ 12,192,980	-

Description
 "Fair Share" Reduction
 Increase in non-staff site fundraising

Description
 Decrease in FTE and Transfer to ARRA
 SIP Aides, noon duty,
 Benefits linked to above adjustments
 Unfunded Flex Categorical Expenditures
 Unfunded Flex Categorical Expenditures
 Unfunded Flex Categorical Expenditures

Description
 Increase in contributions to Restricted Programs

**Del Mar Union School District
2009-10 First Interim
General Fund - Restricted
October 31, 2009**

Revenues	2009-2010		2009-2010		2009-2010 Unaudited Actuals	Change from Adopted Budget	Description
	Adopted Budget	First Interim	Second Interim	Actuals			
Revenue Limit Sources*	\$ 354,310	\$ 365,458			\$ 11,148	Adjusted Revenue Limit	
Federal Revenue	672,802	1,784,645			1,111,843	ARRA Funds	
Other State Revenue	301,607	250,984			(50,623)	Reduction in Categorical Funding	
Other Local Revenue	1,493,516	1,479,799			(13,717)	Reduction in SELPA Funding	
Total Revenues	\$ 2,822,235	\$ 3,880,886	\$ -	\$ -	\$ 1,058,651		
Expenditures							
Certificated Salaries	\$ 2,479,749	\$ 3,275,810			\$ 796,061	ARRA Transfers	
Classified Salaries	2,213,069	2,377,340			164,271	Increased LVN, OT, ESY	
Employee Benefits	981,794	955,906			(25,888)	STRS Adjustment	
Books and Supplies	1,054,198	339,239			(714,959)	Reduction in spending related to reduced funding	
Services and Other Operating	809,294	2,277,623			1,468,329	Restricted carryover, Increased Spec Ed Costs	
Capital Outlay	0	0			0		
Other Outgo	88,175	88,175			0		
Transfers of Indirect/Direct Support	-	-			0		
Total Expenditures	\$ 7,626,279	\$ 9,314,093	\$ -	\$ -	\$ 1,687,814		
Excess (Deficiency) Revenues and Expenditures	\$ (4,804,044)	\$ (5,433,207)	\$ -	\$ -	\$ -		
Other Financing Sources and Uses							
Transfers In							
Transfers Out							
Contributions	\$ 4,804,044	\$ 5,433,207			0		
Other Financing Sources and Uses	\$ 4,804,044	\$ 5,433,207	\$ -	\$ -	\$ -	Increase in contributions from Unrestricted General Fund	
Net Increase (Decrease) In Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000		
Ending Fund Balance**	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000		

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Del Mar Union School District
2009-10 First Interim
General Fund - Combined
October 31, 2009

Revenues	2009-2010 Adopted Budget	2009-2010 First Interim Second Interim	2009-2010 Unaudited Actuals	Change from Adopted Budget
Revenue Limit Sources*	\$ 32,291,136	\$ 32,302,284	\$ -	\$ 11,148
Federal Revenue	672,802.00	1,784,645.00	-	1,111,843
Other State Revenue	4,067,927.00	2,916,359.00	-	(1,151,568)
Other Local Revenue	3,399,777.00	3,514,773.00	-	114,996
Total Revenues	\$ 40,431,642	\$ 40,518,061	\$ -	\$ 86,419
Expenditures				
Certificated Salaries	\$ 22,175,809	\$ 22,388,077	\$ -	\$ 212,268
Classified Salaries	5,436,029.00	5,667,807.00	-	231,778
Employee Benefits	6,236,845.00	6,188,820.00	-	(48,025)
Books and Supplies	3,028,586.00	2,073,316.00	-	(955,270)
Services and Other Operating	3,359,361.00	4,819,712.00	-	1,460,351
Capital Outlay	247,453.00	198,318.00	-	(49,135)
Other Outgo	111,849.00	111,849.00	-	0
Transfers of Indirect/Direct Support	(22,121.00)	(22,121.00)	-	0
Total Expenditures	\$ 40,573,811	\$ 41,425,778	\$ -	\$ 851,967
Excess (Deficiency) Revenues and Expenditures	\$ (142,169)	\$ (907,717)	\$ -	\$ -
Other Financing Sources and Uses				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ 0
Contributions	\$ -	\$ -	\$ -	\$ 0
Other Financing Sources and Uses	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease) In Fund Balance	\$ (142,169)	\$ (907,717)	\$ -	\$ -
Beginning Fund Balance	\$ 12,657,980	\$ 12,657,980	\$ 12,657,980	\$ 12,657,980
Ending Fund Balance**	\$ 12,515,811	\$ 11,750,263	\$ 12,657,980	\$ 12,657,980

* 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

The FISCAL REPORT *an informational update*

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Volume 29

For Publication Date: December 11, 2009

No. 25

A Negative Consumer Price Index Will Lead to Lower Property Tax Collections

In a prior *Fiscal Report* article (see "Property Taxes Could Fall in 2010-11," in the November 13, 2009, *Fiscal Report*), we reported on a little-known provision of Proposition 13 that could reduce property tax collections in 2010-11 as a result of downward assessment of base property values linked to the change in the California Consumer Price Index (CPI). Data recently posted by the Department of Finance (DOF) indicates that the CPI, for purposes of determining the change in base property values, will be -0.237% for 2010-11. (While this data is usually published by the Department of Industrial Relations (DIR), this month the DOF released this information before the DIR did.)

Since the enactment of Proposition 13 in 1978, there have been only five years in which the CPI has increased less than 2%, and it has never been less than zero. The DOF data indicate that this will be the first time the index will actually decline from one year to the next. As a result, all local agencies, as well as the state, will face significant downward pressure on property tax revenues related to the drop in assessed property values.

The negative CPI will have a major impact on the funding of basic aid districts, whose general purpose revenue is derived solely from the property tax, and for the state General Fund under Proposition 98 and revenue limit statutes. For the state, a shortfall in the property tax will require a dollar-for-dollar increase from the General Fund. For basic aid districts, a shortfall will require them to draw down their reserves or reduce operational expenditures.

In a report released on November 18, 2009, the Legislative Analyst's Office (LAO) projected a 6.9% decline in property tax collections for purposes of funding Proposition 98, equivalent to a loss of \$1.063 billion statewide in 2010-11. This decline can be attributed to the across-the-board reductions in base property values related to the drop in the CPI, but also to the compounding effects of downward adjustments to individual properties (also known as Proposition 8 reassessments) and the weak outlook for property appreciation generally.

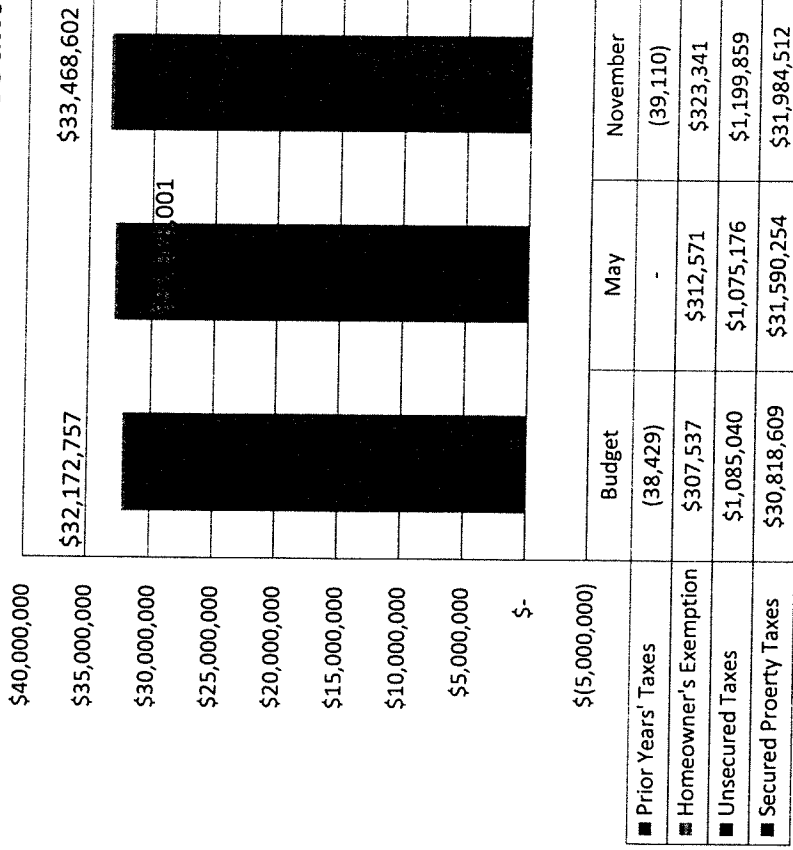
The negative CPI has particular significance for tax jurisdictions that previously experienced general strength in property appreciation. While the Proposition 13 limitation of 2% annual assessed value appreciation would have worked to restrict the growth in property tax collections, in a strong economy, the effects of this limitation would be mitigated by reassessments due to change in ownership or new construction coming onto the property tax rolls. For 2010-11, on the other hand, the -0.237% CPI will reduce the assessed values of property that does not change ownership. Property tax revenues in turn will face significant downward pressure, as falling property reassessments under Proposition 8 will likely continue, a significant portion of the property that changes ownership will experience a drop in value, and new property coming onto the property tax rolls is likely to be limited in this depressed economy.

In light of this information, basic aid districts are advised to carefully review their property tax revenue projections and to work with their county assessor to obtain the most recent county forecasts of local revenue for 2010-11 and beyond.

—Robert Miyashiro

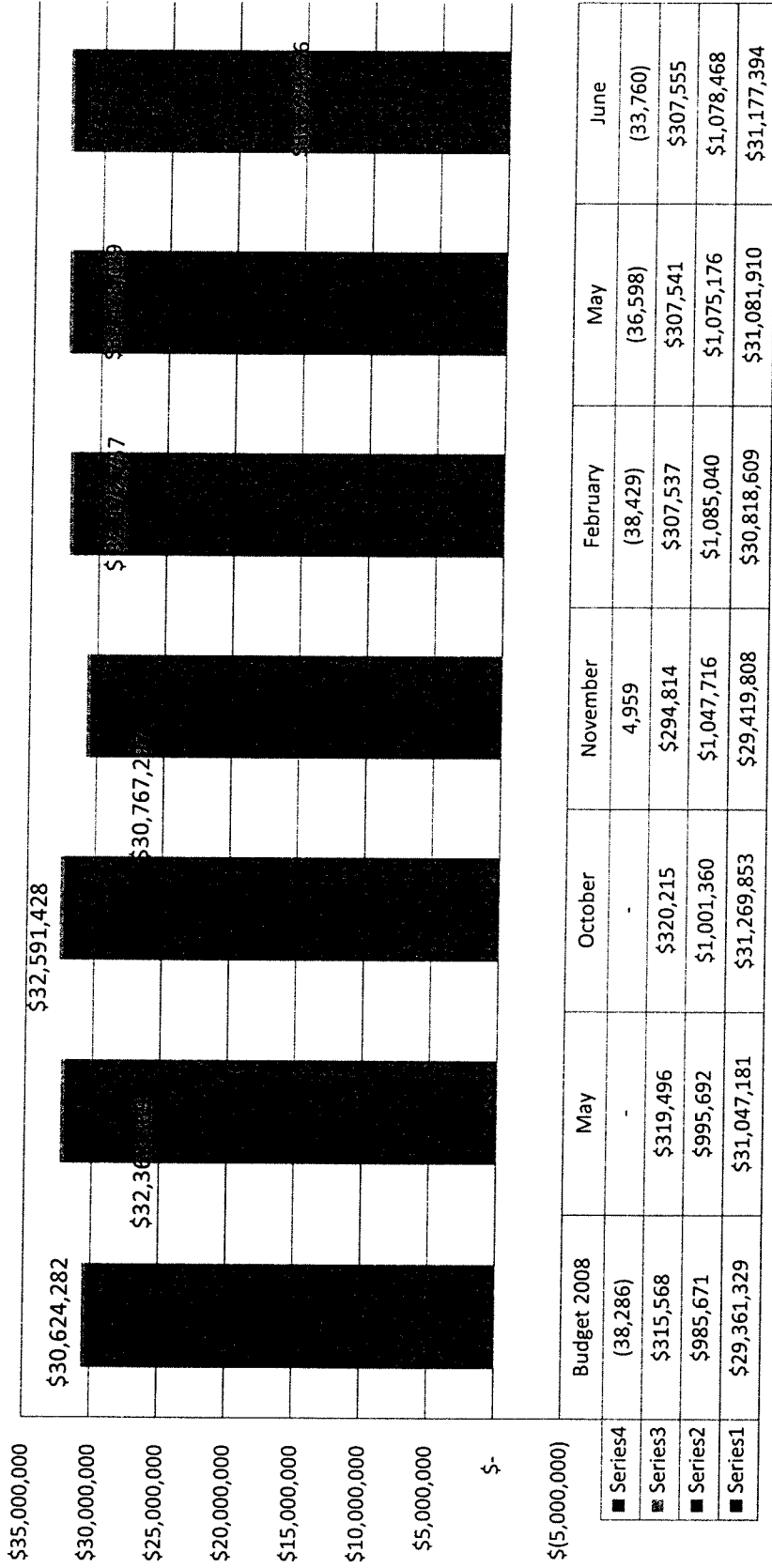
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09-10 Estimated Property Taxes SD County Tax Assessor



	Budget	May	November
■ Prior Years' Taxes	(38,429)	-	(39,110)
■ Homeowner's Exemption	\$307,537	\$312,571	\$323,341
■ Unsecured Taxes	\$1,085,040	\$1,075,176	\$1,199,859
■ Secured Property Taxes	\$30,818,609	\$31,590,254	\$31,984,512

08-09 Estimated Property Taxes SD County Tax Assessor



**Del Mar Union School District
2009-2010 Estimated Property Tax
From San Diego County Tax Assessor**

08-09 Final	\$	31,177,394	\$	1,078,468	\$	307,556	(33,761)	\$	32,529,657	
Date of Estimate						Homeowner's Exemptions	Prior Years		Grand Total	Increase from 08-09
<i>Budget</i>	\$	30,818,609	\$	1,085,040	\$	307,537	(38,429)	\$	32,172,757	-1%
May	\$	31,590,254	\$	1,075,176	\$	312,571	-	\$	32,978,001	1%
November	\$	31,984,512	\$	1,199,859	\$	323,341	(39,110)	\$	33,468,602	3%

* Estimated property taxes in the financial system remain at the budgeted amount

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2009-10 Estimated Property Taxes

As of May 29, 2009

ELEMENTARY DISTRICTS	Secured Taxes	Unsecured Taxes	Homeowners' Exemptions	Supplemental Taxes	ERAF Taxes	Subtotal	Community Redevelopment Funds	Grand Total
	8041	8042	8021	8044	8045		8047	
Alpine Union	3,963,579.00	142,575.00	39,044.00	105,606.00	(315,370)	3,935,434	0.00	3,935,434.00
Bonsall Union	4,710,565	175,043	46,477	95,981	(368,608)	4,659,458	0	4,659,458
Cajon Valley Union	24,663,245	901,980	242,337	855,684	(1,998,992)	24,664,254	0	24,664,254
Cardiff	5,251,514	178,488	51,786	0	0	5,481,788	0	5,481,788
Chula Vista Elementary	71,278,052	2,795,895	703,737	1,403,857	(5,536,333)	70,645,208	0	70,645,208
Dehesa	702,529	25,012	6,920	44,135	(62,315)	716,281	0	716,281
Del Mar Union	31,590,254	1,075,176	312,571	0	0	32,978,001	X	32,978,001
Encinitas Union	31,938,801	1,112,463	315,081	0	0	33,366,345	0	33,366,345
Escondido Union	31,415,684	1,184,589	308,506	989,550	(2,512,616)	31,385,713	1,043	31,386,756
Fallbrook Union Elementary	14,580,085	313,505	79,446	285,836	(658,319)	14,600,553	0	14,600,553
Jamul-Dulzura Union	2,595,238	92,381	25,379	69,208	(204,659)	2,577,547	0	2,577,547
Julian Union	1,531,264	55,696	14,885	119,348	(140,795)	1,580,398	0	1,580,398
La Mesa-Spring Valley	22,328,328	812,967	219,332	646,025	(1,780,073)	22,226,579	0	22,226,579
Lakeside Union	6,989,103	253,007	68,396	231,919	(562,857)	6,979,568	0	6,979,568
Lemon Grove	4,186,534	162,153	41,091	197,581	(351,636)	4,235,723	0	4,235,723
National	4,149,145	149,574	40,297	299,836	(375,868)	4,262,984	21,198	4,284,182
Rancho Santa Fe	8,067,041	271,644	79,726	0	0	8,418,411	0	8,418,411
San Pasqual Union	1,066,455	38,816	10,496	29,046	(84,274)	1,060,539	0	1,060,539
San Ysidro	13,597,014	547,813	134,257	244,363	(1,072,336)	13,451,111	0	13,451,111
Santee	9,916,238	381,524	97,286	328,125	(800,263)	9,922,910	133,396	10,056,306
Solana Beach	27,556,492	943,394	272,133	0	0	28,772,019	0	28,772,019
South Bay Union	7,671,295	287,239	75,122	404,246	(652,644)	7,785,258	201,089	7,986,347
Spencer Valley	168,403	5,999	1,664	98,558	(36,971)	237,653	0	237,653
Vallecitos	671,995	24,009	6,503	17,745	(52,400)	667,852	0	667,852
Elementary Totals	330,588,853	11,930,942	3,192,472	6,466,649	(17,567,329)	334,611,587	356,726	334,968,313

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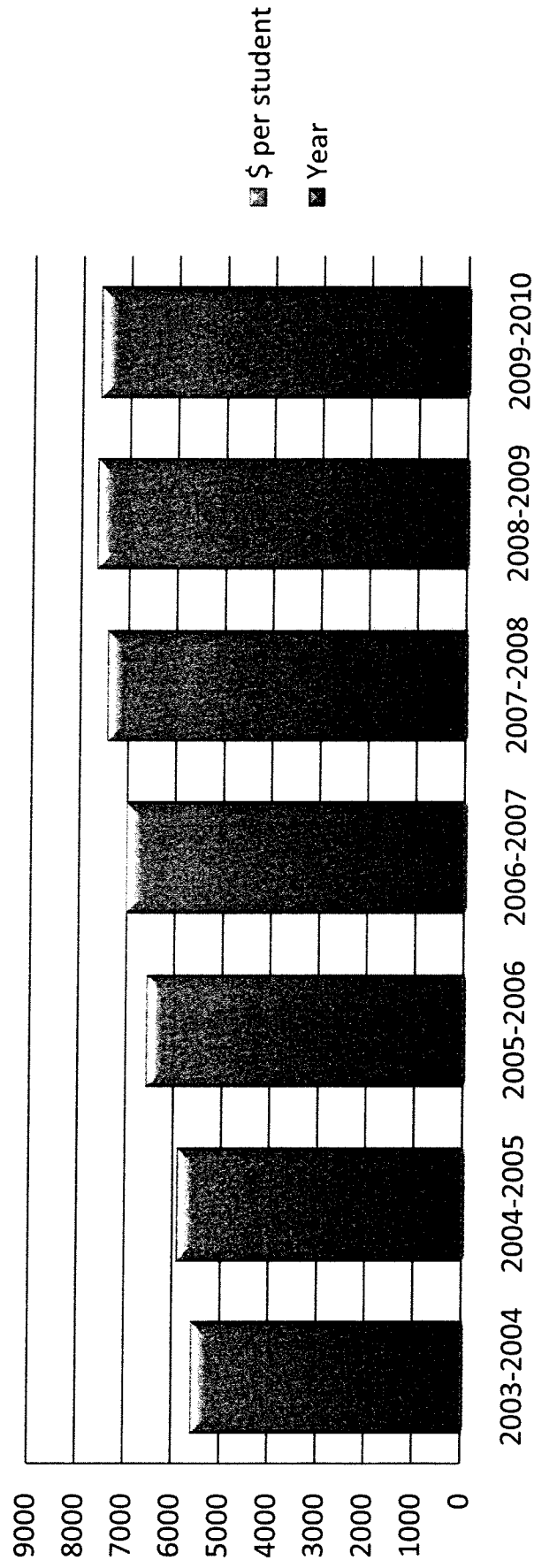
2009-10 P-1 Estimated Property Taxes J29-B

As of November 16, 2009

ELEMENTARY DISTRICTS	Secured Taxes		Unsecured Taxes		Homeowners' Exemptions		Prior Years' Taxes		Supplemental Taxes		ERAF Taxes		Subtotal		Community Redevelopment Funds		Grand Total
	8041	8042	8042	8021	8043	8044	8045	8046	8047	8048	8049	8050	8051	8052	8053	8054	
Alpine Union	3,970,416	148,552	39,893	(5,172)	57,861	(347,073)	3,864,477	0	3,864,477	0	3,864,477	0	3,864,477	0	3,864,477	0	3,864,477
Bonsall Union	4,712,947	176,963	47,443	(6,353)	46,807	(412,666)	4,565,141	0	4,565,141	0	4,565,141	0	4,565,141	0	4,565,141	0	4,565,141
Cajon Valley Union	24,828,090	927,406	248,675	(32,710)	438,348	(2,163,271)	24,246,538	0	24,246,538	0	24,246,538	0	24,246,538	0	24,246,538	0	24,246,538
Cardiff	5,226,613	195,550	52,650	(6,486)	0	0	5,468,327	0	5,468,327	0	5,468,327	0	5,468,327	0	5,468,327	0	5,468,327
Chula Vista Elementary	71,262,664	2,688,194	717,384	(101,086)	684,621	(6,237,589)	69,014,188	0	69,014,188	0	69,014,188	0	69,014,188	0	69,014,188	0	69,014,188
Dehesa	697,940	26,094	7,008	(908)	21,138	(60,970)	690,302	0	690,302	0	690,302	0	690,302	0	690,302	0	690,302
Del Mar Union	31,984,512	1,199,859	323,341	(39,110)	0	0	33,468,602	0	33,468,602	0	33,468,602	0	33,468,602	0	33,468,602	0	33,468,602
Encinitas Union	32,074,484	1,201,008	323,133	(40,370)	0	0	33,558,255	0	33,558,255	0	33,558,255	0	33,558,255	0	33,558,255	0	33,558,255
Escondido Union	31,828,010	1,190,028	318,502	(42,811)	493,711	(2,770,291)	31,017,149	0	31,017,149	0	31,017,149	0	31,017,149	0	31,017,149	0	31,017,149
Fallbrook Union Elementary	15,665,607	352,066	88,350	(10,557)	145,330	(769,057)	15,471,739	0	15,471,739	0	15,471,739	0	15,471,739	0	15,471,739	0	15,471,739
Jamul-Dulzura Union	2,575,195	95,625	25,672	(3,349)	37,076	(223,333)	2,506,886	0	2,506,886	0	2,506,886	0	2,506,886	0	2,506,886	0	2,506,886
Julian Union	1,607,722	59,306	15,927	(2,022)	54,379	(138,582)	1,596,730	0	1,596,730	0	1,596,730	0	1,596,730	0	1,596,730	0	1,596,730
La Mesa-Spring Valley	22,280,464	831,688	223,125	(29,465)	343,087	(1,940,959)	21,707,940	0	21,707,940	0	21,707,940	0	21,707,940	0	21,707,940	0	21,707,940
Lakeside Union	7,044,701	261,785	70,277	(9,171)	109,101	(611,386)	6,865,307	0	6,865,307	0	6,865,307	0	6,865,307	0	6,865,307	0	6,865,307
Lemon Grove	4,237,667	158,257	42,347	(5,872)	104,109	(368,244)	4,168,264	0	4,168,264	0	4,168,264	0	4,168,264	0	4,168,264	0	4,168,264
National	4,304,882	158,508	42,602	(5,439)	154,801	(370,675)	4,284,679	0	4,284,679	0	4,284,679	0	4,284,679	0	4,284,679	0	4,284,679
Rancho Santa Fe	7,895,355	296,240	79,698	(9,856)	0	0	8,261,437	0	8,261,437	0	8,261,437	0	8,261,437	0	8,261,437	0	8,261,437
San Pasqual Union	1,069,165	40,090	10,762	(1,404)	15,036	(93,628)	1,040,021	0	1,040,021	0	1,040,021	0	1,040,021	0	1,040,021	0	1,040,021
San Ysidro	14,524,672	573,154	146,475	(17,954)	156,056	(1,274,824)	14,107,579	0	14,107,579	0	14,107,579	0	14,107,579	0	14,107,579	0	14,107,579
Santee	9,912,649	595,212	99,168	(12,839)	138,688	(862,711)	9,870,167	0	9,870,167	0	9,870,167	0	9,870,167	0	9,870,167	0	9,870,167
Solana Beach	27,559,189	1,032,619	278,007	(34,279)	0	0	28,835,536	0	28,835,536	0	28,835,536	0	28,835,536	0	28,835,536	0	28,835,536
South Bay Union	7,814,644	290,596	77,919	(10,396)	212,508	(677,767)	7,707,504	0	7,707,504	0	7,707,504	0	7,707,504	0	7,707,504	0	7,707,504
Spencer Valley	166,642	6,226	1,672	(218)	26,757	(14,543)	186,536	0	186,536	0	186,536	0	186,536	0	186,536	0	186,536
Vallecitos	680,043	24,972	6,706	(870)	9,096	(58,340)	661,607	0	661,607	0	661,607	0	661,607	0	661,607	0	661,607
Elementary Totals	333,924,273	12,529,998	3,286,736	(428,697)	3,248,510	(19,395,909)	333,164,911	544,665	333,709,576	544,665	333,709,576	544,665	333,709,576	544,665	333,709,576	544,665	333,709,576

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DMUSD History of Property Taxes per Pupil



[REVINQ] District 011**Revenue Accounts Budget Inquiry****Help****Function** REVSUM

11/30/2009 2:59:18 PM

PDFLST **DNLOAD**

Year 0910

Budget Revised

Fund-Sub 03 00

☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Objt-Sub	PjYr
From			8021	
To			8043 999	

Display

By:

☐ Fund
☐ Resource
☐ Goal
☒ Object
☐ Project

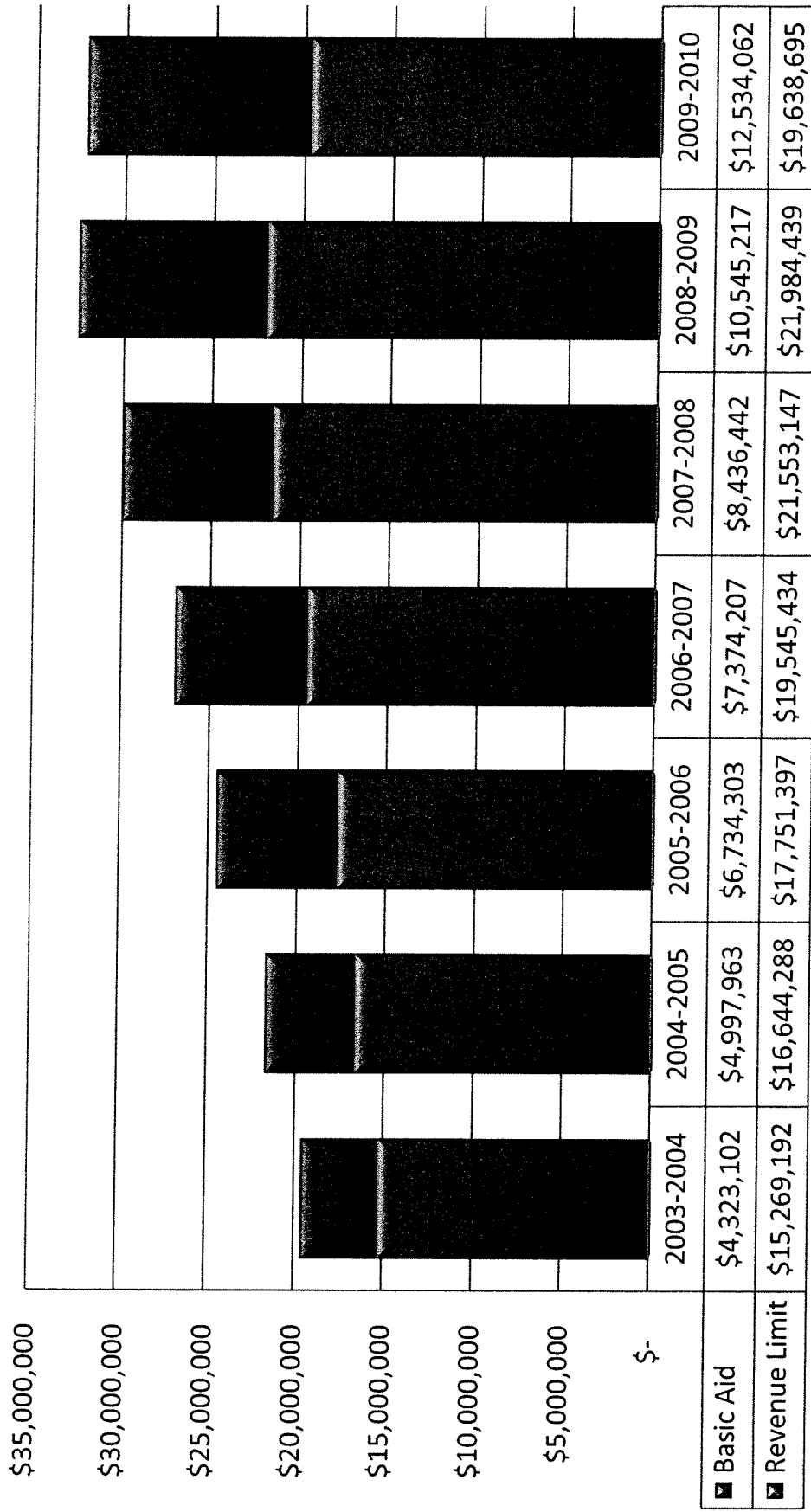
Year

1						
	Object-Sub	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	8021-000	\$307,537	\$24.36	\$0.00	\$307,512.64	100.0
2	8041-000	\$30,818,609	\$873,930.74	\$0.00	\$29,944,678.26	97.2
3	8042-000	\$1,085,040	\$1,151,815.87	\$0.00	(\$66,775.87)	
4	8043-000	(\$38,429)	\$1,510.90	\$0.00	(\$39,939.90)	
	TOTALS	\$32,172,757	\$2,027,281.87	\$0.00	\$30,145,475.13	93.7

- 1 HOMEOWNERS' EXEMPTION
- 2 SECURED ROLL TAX
- 3 UNSECURED ROLL TAXES
- 4 PRIOR YEARS' TAXES

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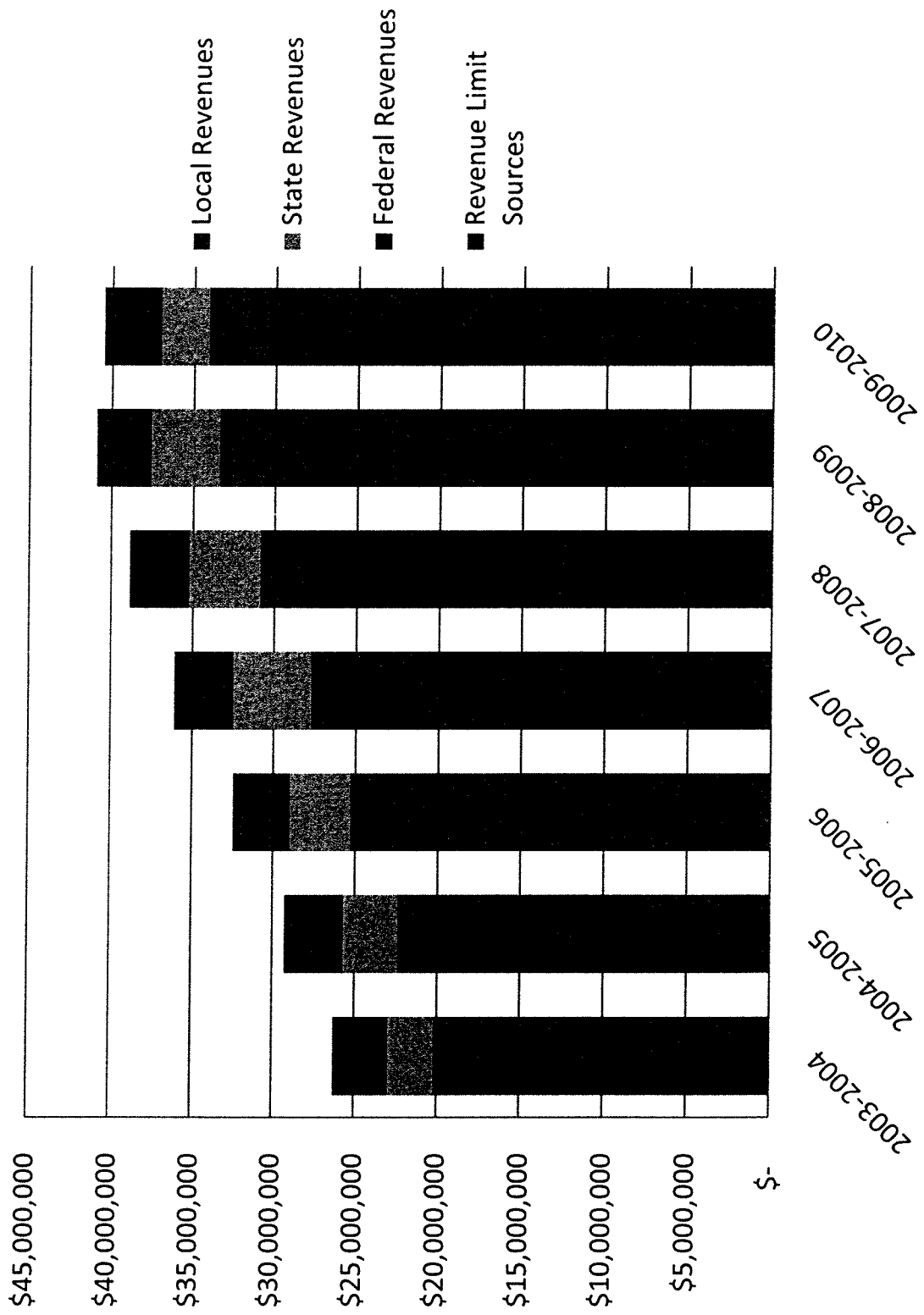
Revenue Limit and Property Taxes



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

Year	Revenue Limit	Basic Aid	Total Property Taxes	Percent Increase
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	\$ 10,545,217	\$ 32,529,656	8%
2009-2010	\$ 19,638,695	\$ 12,534,062	\$ 32,172,757	-1%

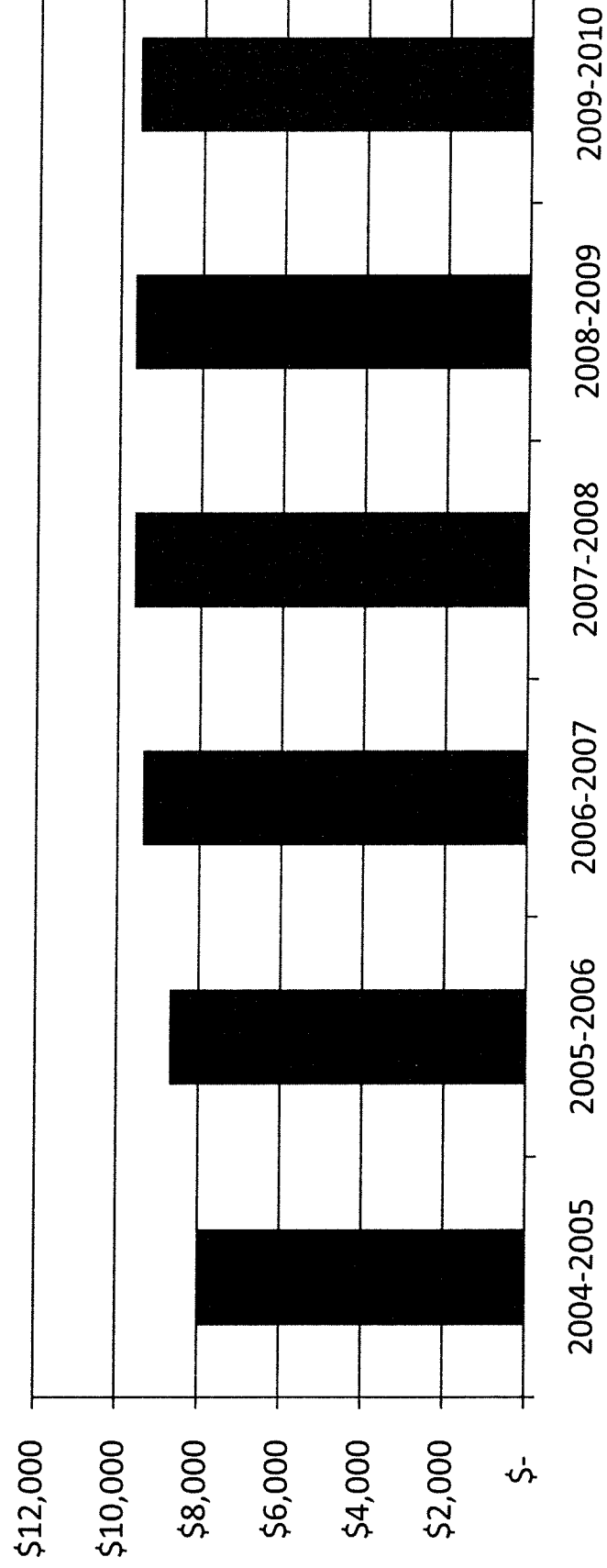
DMUSD Total Revenues



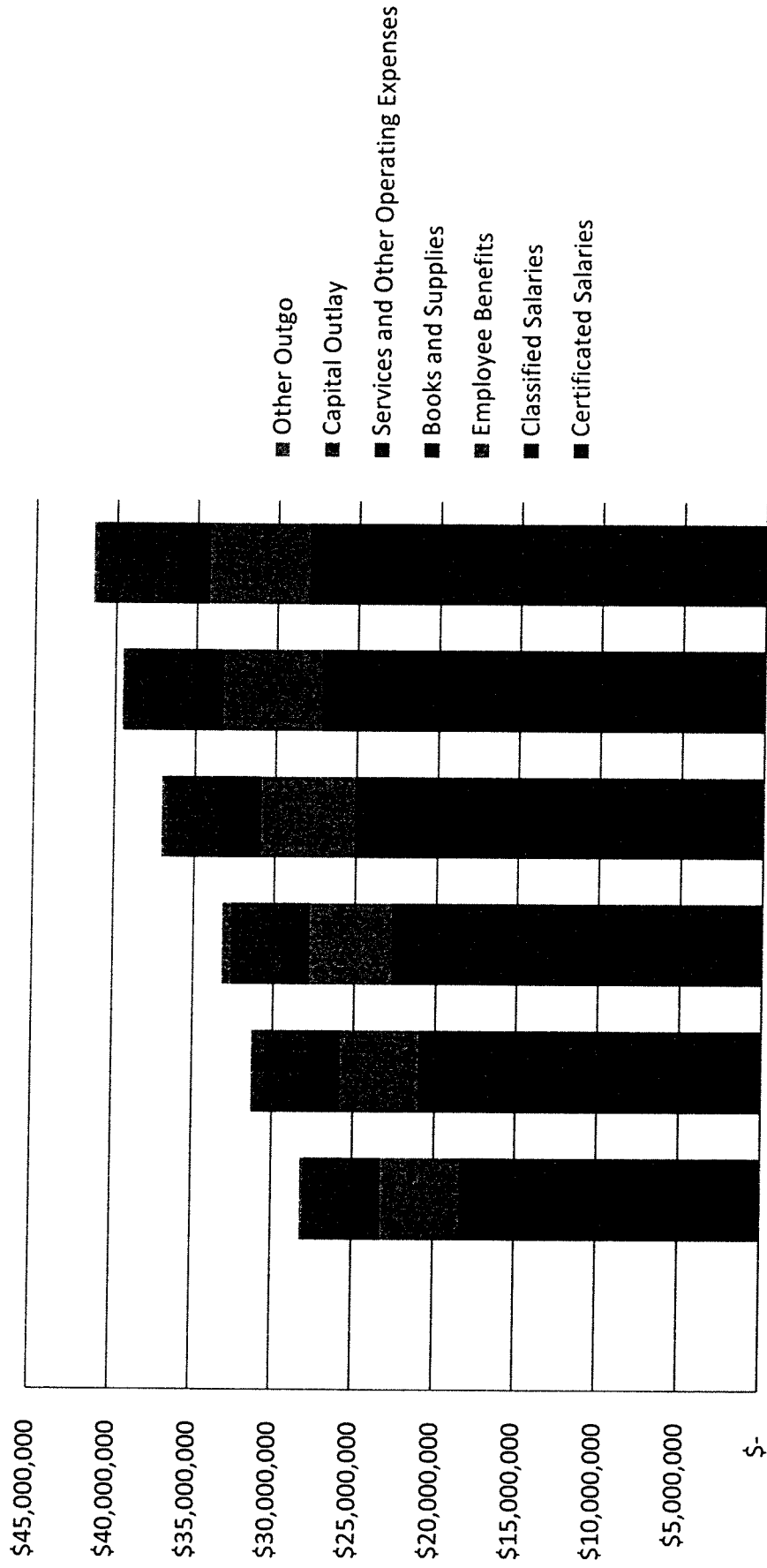
Del Mar Union School District
History of Revenues
General Fund

Year	Revenue Limit		Revenue Sources				Total Revenue			Enrollment	Total Revenue per student		
			Federal Revenues	State Revenues	Local Revenues	Total Revenues	Percent Increase						
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	11%	3,675	\$	7,965
2005-2006	\$	24,581,960	\$	704,842	\$	3,668,335	3,498,771	\$	32,453,908	11%	3,734	\$	8,691
2006-2007	\$	27,037,752	\$	677,187	\$	4,759,592	3,629,291	\$	36,103,822	11%	3,845	\$	9,390
2007-2008	\$	30,105,081	\$	748,617	\$	4,366,333	3,672,803	\$	38,892,834	8%	4,041	\$	9,625
2008-2009	\$	32,663,325	\$	718,321	\$	4,223,737	3,319,526	\$	40,924,909	5%	4,243	\$	9,645
2009-2010	\$	32,302,284	\$	1,784,645	\$	2,916,359	3,514,773	\$	40,518,061	-1%	4,235	\$	9,567

Total Revenue Per Student



DMUSD Total Expenditures

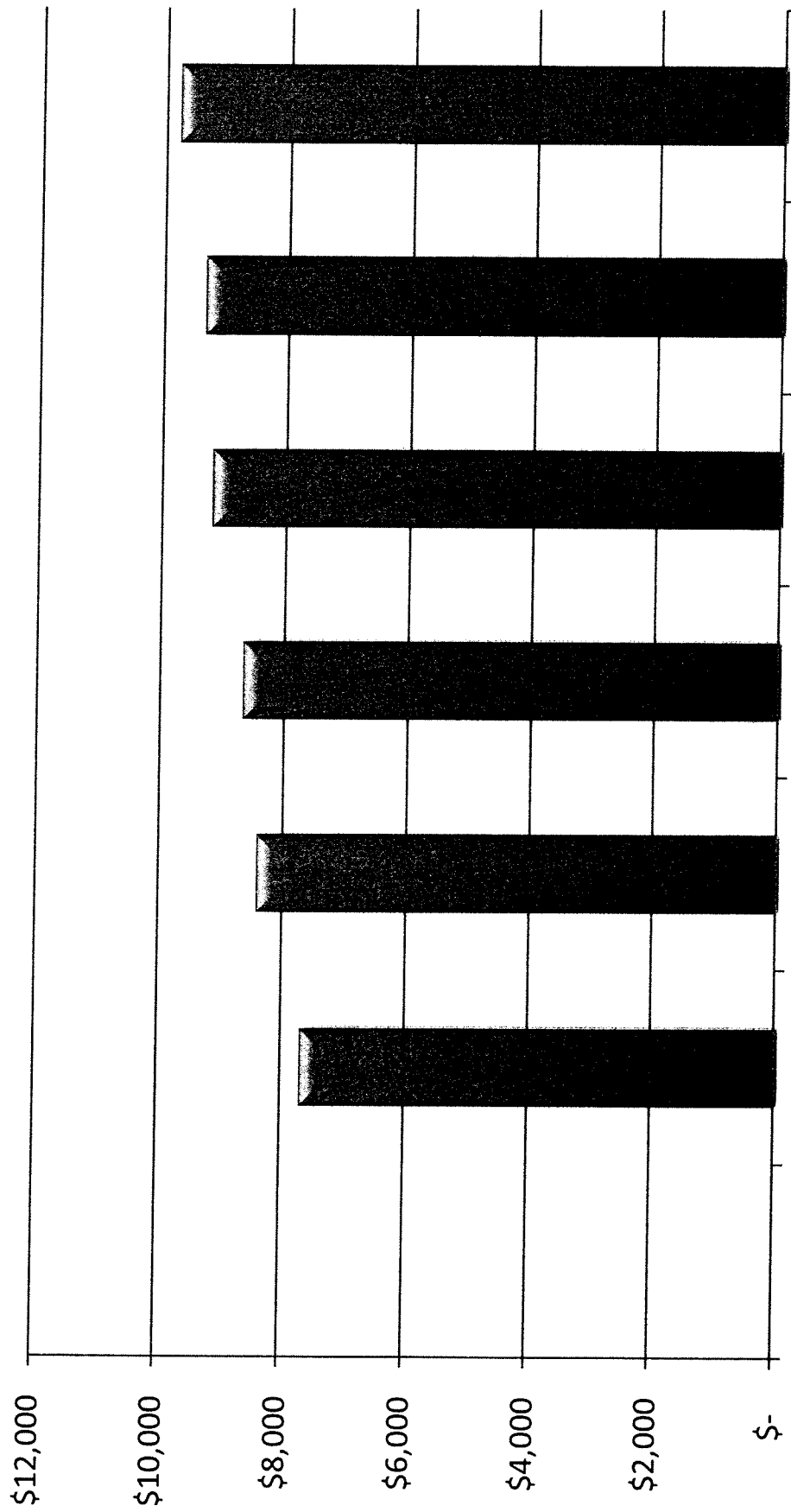


2004-2005 2005-2006 2006-2007 2007-2008 2008-2009 2009-2010

Del Mar Union School District
Expenditures
General Fund

Year	Certificated Salaries		Employee Benefits	Books and Supplies	Services and Other Operating Expenses		Capital Outlay	Other Outgo	Total Expenditures
		Classified Salaries							
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	\$ 21,756,954	\$ 5,448,745	\$ 6,103,535	1,961,022	\$ 3,968,496	\$ 237,953	\$ 104,206	\$ 39,580,911	
2009-2010	\$ 22,388,077	\$ 5,667,807	\$ 6,188,820	2,073,316	\$ 4,819,712	\$ 198,318	\$ 89,728	\$ 41,425,778	

Total Expenditures Per Student

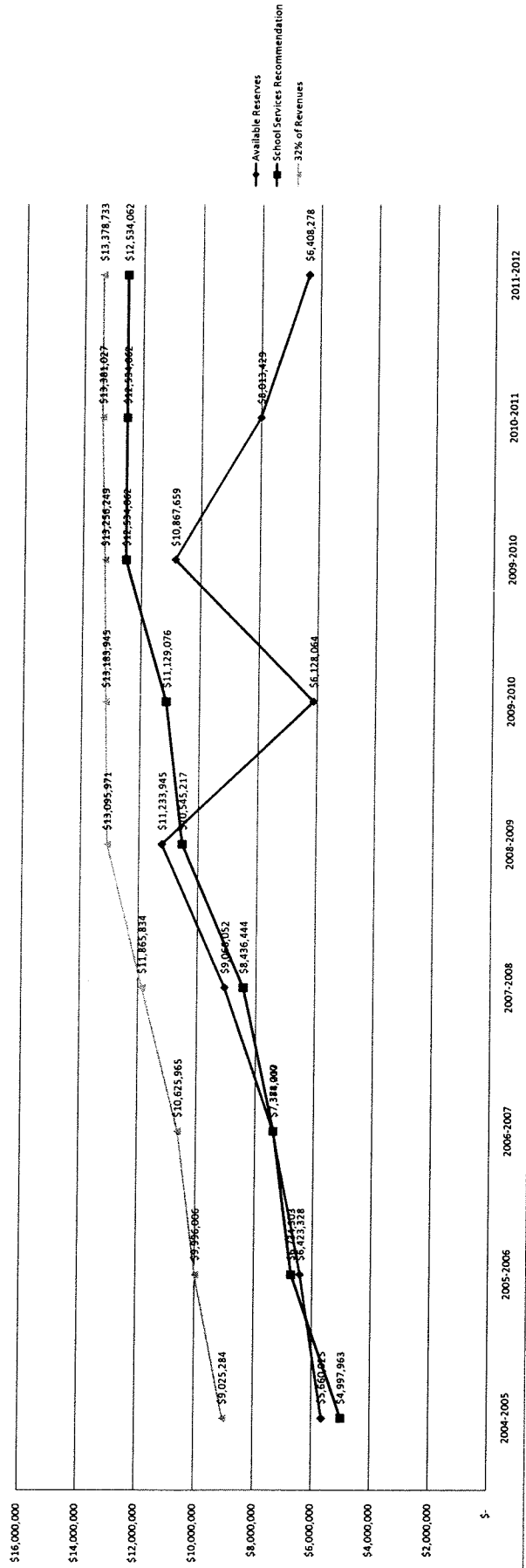


**Del Mar Union School District
Analysis of Reserves
General Fund**

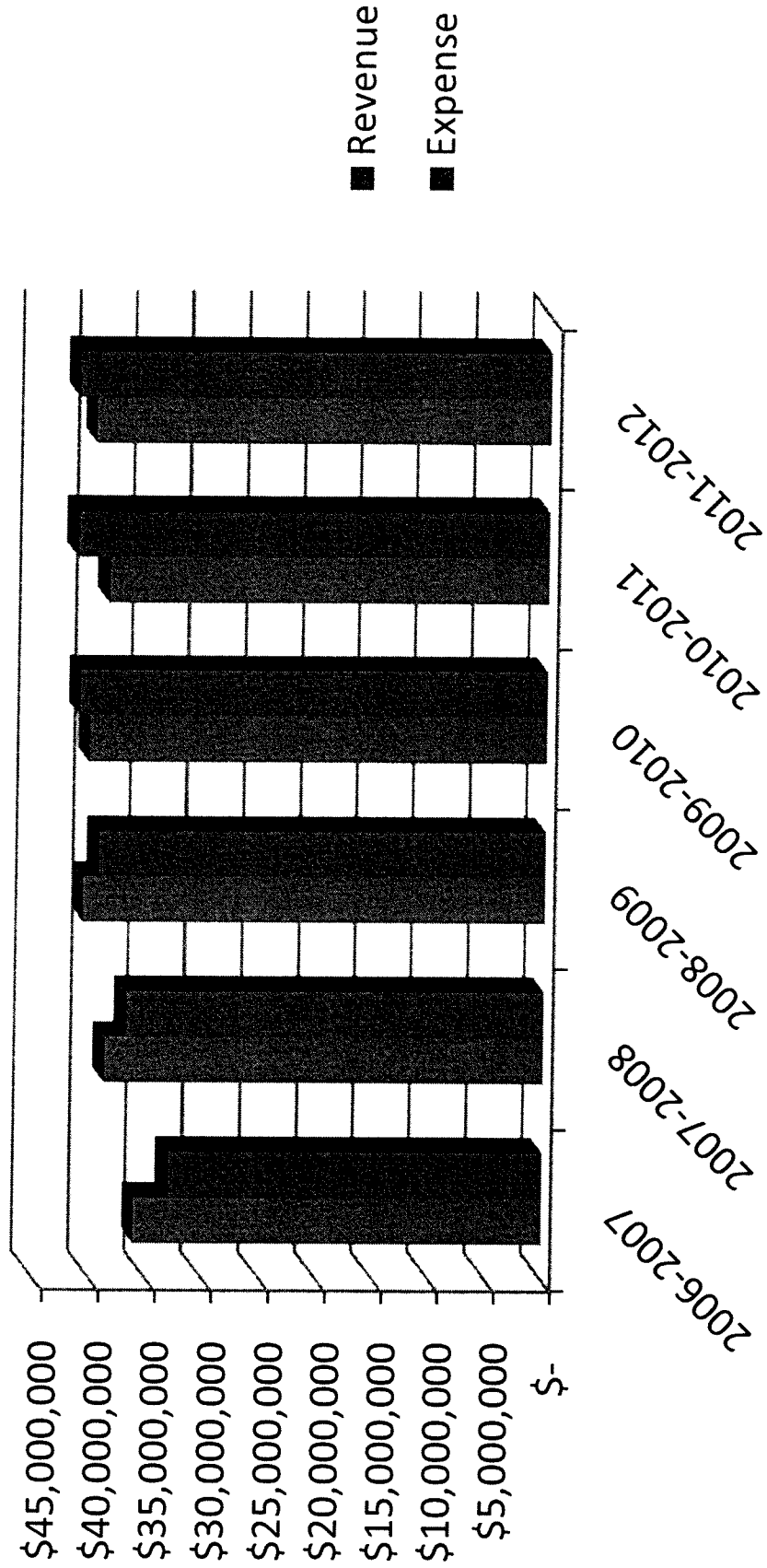
Year	2004-2005	2005-2006	2006-2007	2007-2008	Unaudited Actuals 2008-2009	Adopted 2009-2010	First Interim 2009-2010	Multi-Year 2010-2011	Multi-Year 2011-2012
Revolving Cash	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Legally Restricted	\$ 212,227	\$ 458,285	\$ 1,261,681	\$ 1,139,227	\$ 465,001	\$ 168,179	\$ -	\$ -	\$ -
Economic Uncertainties	\$ 876,120	\$ 934,395	\$ 996,184	\$ 1,112,421	\$ 1,187,427	\$ 1,217,214	\$ 1,242,773	\$ 1,254,471	\$ 1,254,256
Other Designations	\$ 889,671	\$ 1,045,374	\$ 2,072,517	\$ 2,575,105	\$ 2,482,779	\$ 4,633,902	\$ 2,239,391	\$ 2,239,391	\$ 2,239,391
Undesignated	\$ 3,641,006	\$ 4,306,354	\$ 5,149,333	\$ 6,647,885	\$ 8,700,772	\$ 3,527,104	\$ 8,248,098	\$ 5,382,170	\$ 3,777,234
Ending Balance, June 30	\$ 5,639,024	\$ 6,764,408	\$ 9,499,715	\$ 11,494,638	\$ 12,855,979	\$ 9,566,399	\$ 11,750,262	\$ 8,896,032	\$ 7,290,881
Special Reserve Fund 17-42	\$ 1,142,899	\$ 1,182,579	\$ 1,242,493	\$ 1,307,746	\$ 1,345,746	\$ 1,383,746	\$ 1,376,788	\$ 1,376,788	\$ 1,376,788
Total Available Reserves	\$ 5,660,025	\$ 6,423,328	\$ 7,388,010	\$ 9,068,052	\$ 11,233,945	\$ 6,128,064	\$ 10,867,659	\$ 8,013,429	\$ 6,408,278
Minimum 3% Reserves	\$ 846,120	\$ 937,126	\$ 996,184	\$ 1,112,422	\$ 1,187,427	\$ 1,217,214	\$ 1,242,773	\$ 1,254,471	\$ 1,254,256
Total General Fund Expenditure:	\$ 28,204,013	\$ 31,237,520	\$ 33,206,142	\$ 37,080,730	\$ 40,924,910	\$ 41,199,827	\$ 41,425,778	\$ 41,815,709	\$ 41,808,541
Available Reserves as a percent of total General Fund Expenditure	20%	21%	22%	24%	27%	15%	26%	19%	15%
SSC, Inc Recommended Reser	\$ 4,997,963	\$ 6,734,303	\$ 7,374,207	\$ 8,436,444	\$ 10,545,217	\$ 11,129,076	\$ 12,534,062	\$ 12,534,062	\$ 12,534,062
Reserves at 32% of Expenditure	\$ 9,025,284	\$ 9,996,006	\$ 10,625,965	\$ 11,865,834	\$ 13,095,971	\$ 13,183,945	\$ 13,256,249	\$ 13,381,027	\$ 13,378,733

- 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 the General Fund.
- 5) Total available reserves is made up of the Economic Uncertainties, Undesignated, and the Special Reserve Fund 17-42.

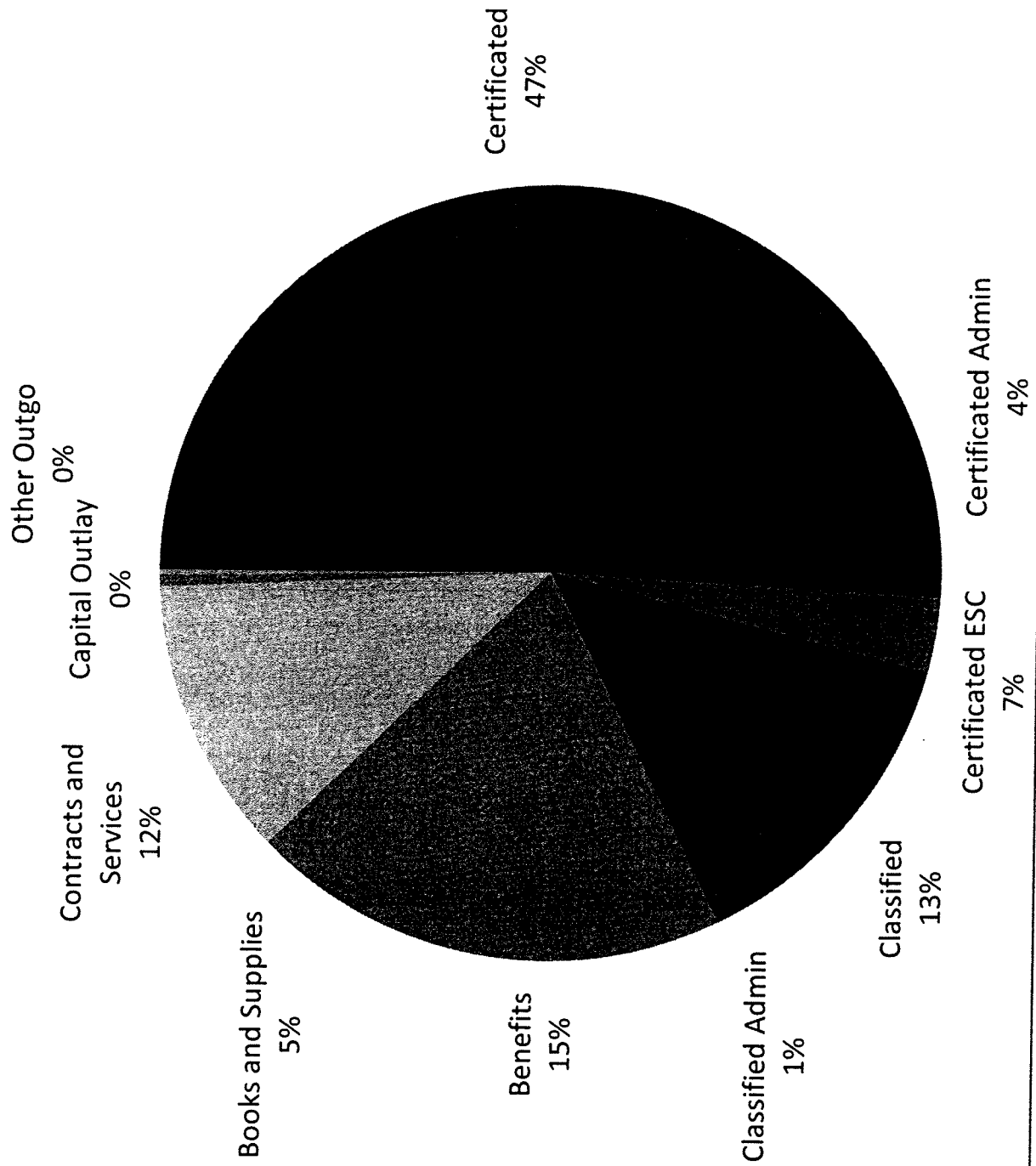
DMUSD Recommended Reserve History



Comparison of Revenue and Expenditures



Expenditures by Object



Expenditures By Function

Other Outgo

0%



General Administration

5%

Pupil Services

4%

Plant Services

11%

**Del Mar Union School District
General Fund - Combined
Multiyear Projection**

Revised December 1, 2009

	2009-2010	2010-2011	2011-2012
Revenues	\$ 40,718,299	\$ 40,434,418	\$ 40,203,389
One-time ARRA Funds	\$ 838,214	\$ -	\$ -
"Fair Share"	\$ (1,038,452)	\$ (1,472,941)	?
Revised Revenues	\$ 40,518,061	\$ 38,961,477	\$ 40,203,389
Expenses	\$ 41,425,778	\$ 41,815,709	\$ 41,808,541
Net Increase/(Decrease) in Fund Balance	\$ (907,717)	\$ (2,854,232)	\$ (1,605,152)
Additional Property Taxes Needed	2.7%	8.5%	4.8%
Cummulative Percent			16.0%

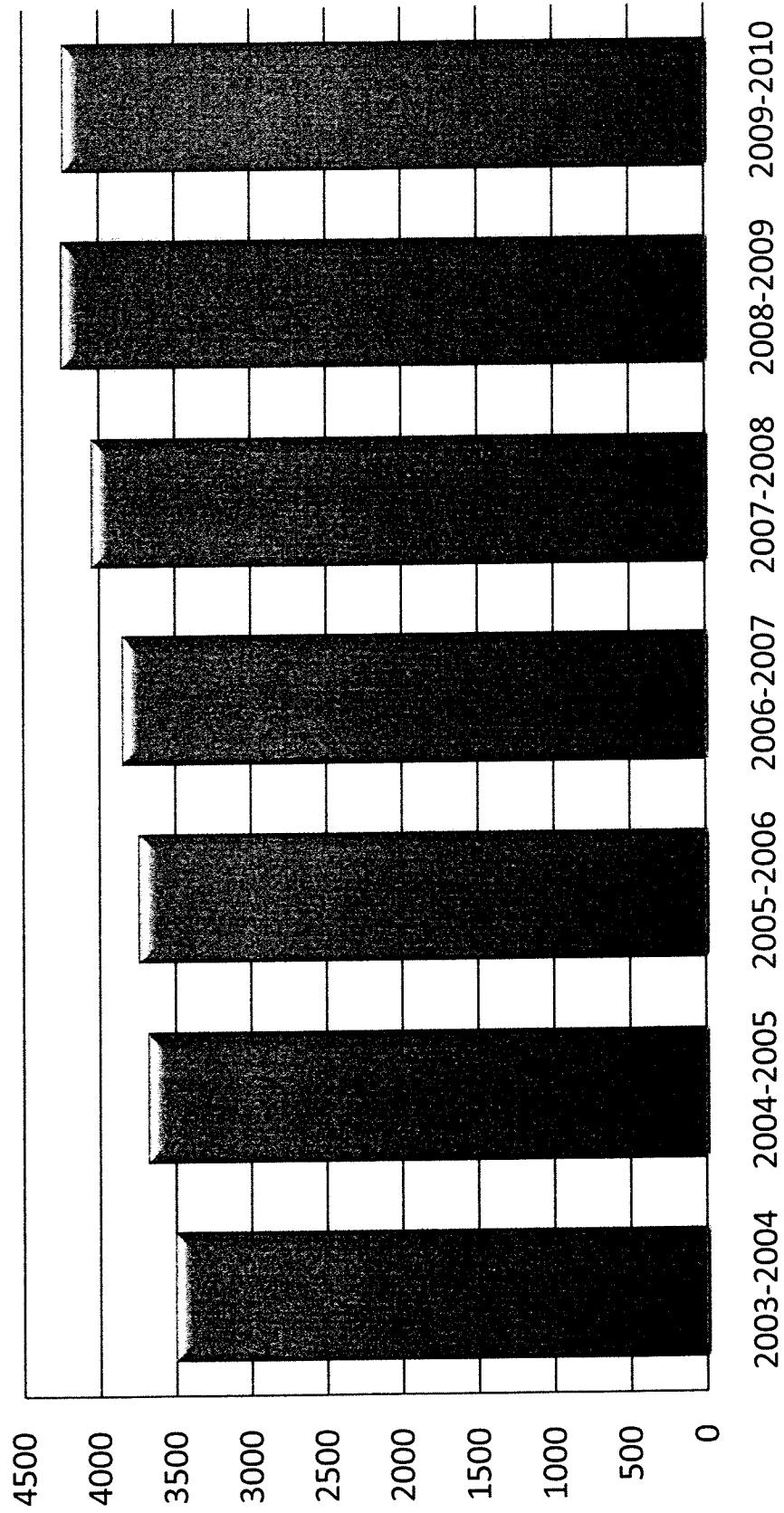
Please see SACS Form MYPI for detail

**Del Mar Union School District
General Fund - Combined
Deficit Spending**

	2009-2010	2010-2011	2011-2012
Available Reserves	25.11%	19.16%	15.33%
Deficit Spending Limit (1/3 of above)	8.37%	6.39%	5.11%
Estimated Deficit Spending	2.80%	7.30%	4.90%
<i>Deficit Spending above guideline</i>		0.9%	

Please see SACS Form 01CSI for detail

DMUSD Enrollment History



**Del Mar Union School District
General Fund - Combined
Budgeted Vacancy**

Assistant Superintendent of Human Resources	\$	158,117.00
- 80% General Fund, 20% Enterprise Fund		

**DEL MAR UNION SCHOOL DISTRICT
FUND 63-00 - CHILDCARE SERVICES
2009-2010 FIRST INTERIM BUDGET**

as of 10/31/2009

	School Age # 066	Infant Care # 076	Enrichment # 086	CCW # 087	Total
A. REVENUES					
Interest	35,000	-	-	-	35,000
Tuition	2,204,158	446,424	68,000	137,000	2,855,582
Fingerprinting Reimbursement	3,000	-	-	-	3,000
TOTAL REVENUES (8600-8799)	\$ 2,242,158	\$ 446,424	\$ 68,000	\$ 137,000	\$ 2,893,582
B. EXPENDITURES					
Certificated Salaries	70,187	-	-	-	70,187
Classified Support Salaries	116,500	-	9,519	18,144	144,163
Custodial Salaries	65,000	-	-	-	65,000
Classified Director & Administrative Salaries	297,379	62,897	9,291	9,291	378,858
Child Care Worker	946,000	263,000	17,199	69,511	1,295,710
Total Salaries (1000-2999)	\$ 1,495,066	\$ 325,897	\$ 36,009	\$ 96,946	\$ 1,953,918
State Teachers Retirement	12,548	-	-	159	12,707
Public Employee Retirement - PERS	133,117	31,641	2,572	4,215	171,545
Social Security / Medicare	57,939	15,265	2,063	6,959	82,226
Health & Welfare	65,568	9,646	2,257	3,212	80,683
Unemployment Insurance	4,569	978	79	291	5,917
Workers Compensation	17,958	3,842	318	1,036	23,154
Other Benefits	8,196	2,484	757	427	11,864
** Total Benefits (3000-3999)	\$ 299,895	\$ 63,856	\$ 8,046	\$ 16,299	\$ 388,096
Books, Supplies & Snacks	173,954	12,057	169	11,409	197,589
Non-Capitalized Equipment	5,000	-	-	-	5,000
Total Books & Supplies (4000-4999)	\$ 178,954	\$ 12,057	\$ 169	\$ 11,409	\$ 202,589
Travel and Conference	4,200	1,500	-	-	5,700
Mileage	6,328	340	480	480	7,628
Dues and Memberships	550	-	-	-	550
Service Agreements	10,000	-	-	-	10,000
Rentals, Leases and Repairs	-	300	-	-	300
Custodial	-	-	-	-	-
Utilities	-	5,165	-	-	5,165
Printing, Advertising and Fingerprinting	9,250	700	4,655	10,087	24,692
Other Expenses	9,040	800	-	-	9,840
Transportation	24,000	420	-	-	24,420
Postage and Telephone	6,000	200	-	-	6,200
Total Operating Expenditures (5000-5999)	\$ 69,368	\$ 9,425	\$ 5,135	\$ 10,567	\$ 94,495
TOTAL EXPENDITURES	\$ 2,043,283	\$ 411,235	\$ 49,359	\$ 135,221	\$ 2,639,098
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES/USES	\$ 198,875	\$ 35,189	\$ 18,641	\$ 1,779	\$ 254,484
D. OTHER FINANCING SOURCES/USES					
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
E. NET INCREASE (DECREASE) IN NET ASSETS	\$ 198,875	\$ 35,189	\$ 18,641	\$ 1,779	\$ 254,484
F. NET ASSETS					
Beginning Fund Balance as of July 1, 2009 - Audited					\$ 1,530,520
Budgeted June 30, 2010 Ending Fund Balance					<u>\$ 1,785,004</u>

**Del Mar Union School District
Cafeteria Fund
2009-10 Budget
11/10/2009**

***\$4.25 per Meal
2009-2010***

Revenue

	School Days	Estimated Meals	Federal	State	Local	Amount
Paid	180	701	\$ 0.24	\$ -	\$ 4.25	\$ 566,548.20
Reduced	180	56	\$ 2.17	\$ 0.22	\$ 0.40	\$ 28,118.16
Free	180	112	\$ 2.57	\$ 0.22	\$ -	\$ 56,236.32
Snack	180	380	\$ 0.06	\$ -	\$ -	\$ 4,104.00
Milk Program (\$90 per year for 500 students)						\$ 70,270.00
Snack Program						\$ 50,616.00
Indirect Costs from Childcare Fund (Estimate)						\$ 7,645.00
Interest						\$ 1,500.00
Total Revenue						\$ 785,037.68

Expenditures

Labor	Calculated by FIS system, staffing as of 11/10/09	\$	148,407.00																
Benefits	Calculated by FIS system, staffing as of 11/10/09	\$	39,231.00																
SDUHSD	<table> <tr> <th></th><th>School Days</th><th>Estimated Meals</th><th>Meal Price</th></tr> <tr> <td>Paid</td><td>180</td><td>701</td><td>\$ 2.75</td></tr> <tr> <td>Reduced</td><td>180</td><td>56</td><td>\$ 2.75</td></tr> <tr> <td>Free</td><td>180</td><td>112</td><td>\$ 2.75</td></tr> </table>		School Days	Estimated Meals	Meal Price	Paid	180	701	\$ 2.75	Reduced	180	56	\$ 2.75	Free	180	112	\$ 2.75	\$	346,995.00
	School Days	Estimated Meals	Meal Price																
Paid	180	701	\$ 2.75																
Reduced	180	56	\$ 2.75																
Free	180	112	\$ 2.75																
	Snack Program (\$0.80 per snack)	\$	54,720.00																
Commodities	commodity credit being kept at SDUHSD in lieu of price increase	\$	-																
Milk		\$	33,610.00																
Service and Operating Costs		\$	9,079.00																
Vehicle Repair		\$	10,000.00																
Capital Outlay - Delivery Vehicles		\$	-																
Indirect Costs to General Fund		\$	22,121.00																
Total Expenditures		\$	747,323.00																

Excess (Deficiency) of Revenues over Expenditures \$ 37,714.68

Beginning Fund Balance \$ 8.00

Ending Fund Balance \$ 37,722.68

Reserve for Vehicle Replacement \$ 30,000.00

Undesignated Ending Balance \$ 7,722.68

*Current delivery vehicles will be functional for two additional years at minimum.
Reserving \$30,000 a year will give the District the flexibility to replace the vehicles as needed.
If vehicles remain operational for a longer period, the reserve will remain in the Child Nutrition Fund.

Description	Resource Codes	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	31,936,826.00	31,936,826.00	1,112,023.49	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	3,766,320.00	2,665,375.00	17,080.00	2,665,375.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,906,261.00	2,034,974.00	1,743,297.31	2,034,974.00	0.00	0.0%
5) TOTAL, REVENUES			37,609,407.00	36,637,175.00	2,872,400.80	36,637,175.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,696,060.00	19,112,267.00	5,113,275.19	19,112,267.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,222,960.00	3,290,467.00	958,448.31	3,290,467.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,255,051.00	5,232,914.00	1,443,074.49	5,232,914.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,974,388.00	1,734,077.00	859,343.97	1,734,077.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,550,067.00	2,542,089.00	664,221.92	2,542,089.00	0.00	0.0%
6) Capital Outlay		6000-6999	247,453.00	198,318.00	198,316.83	198,318.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	23,674.00	23,674.00	116.00	23,674.00	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			32,947,532.00	32,111,685.00	9,236,796.71	32,111,685.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,661,875.00	4,525,490.00	(6,364,395.91)	4,525,490.00		
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	(4,804,044.00)	(5,433,207.00)	0.00	(5,433,207.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,804,044.00)	(5,433,207.00)	0.00	(5,433,207.00)		

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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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(142,169.00)	(907,717.00)	(6,364,395.91)	(907,717.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,192,980.48	12,192,980.48		12,192,980.48	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)			12,192,980.48	12,192,980.48		12,192,980.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,192,980.48	12,192,980.48		12,192,980.48		
2) Ending Balance, June 30 (E + F1e)			12,050,811.48	11,285,263.48		11,285,263.48		
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	1,217,214.00	1,242,773.00		1,242,773.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	4,769,021.77	2,239,391.77		2,239,391.77		
Shores Attorney Fees	0000	9780	389,350.00					
State Mandate Revenue	0000	9780	312,374.00					
"Fair Share"	0000	9780	2,525,516.00					
Lottery	1100	9780	1,541,781.77					
Shores Attorney Fees	0000	9780		389,350.00				
State Mandate Revenue	0000	9780		312,374.00				
Lottery	1100	9780		1,537,667.77				
Shores Attorney Fees	0000	9780				389,350.00		
State Mandate Revenue	0000	9780				312,374.00		
Lottery	1100	9780				1,537,667.77		
c) Undesignated Amount		9790				7,783,098.71		
d) Unappropriated Amount		9790	6,044,575.71	7,081,374.71				

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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	(1,004.00)	(1,004.00)	243.00	(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	307,537.00	307,537.00	17.17	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	30,818,609.00	30,818,609.00	(41,562.98)	30,818,609.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,040.00	1,085,040.00	1,151,815.87	1,085,040.00	0.00	0.0%
Prior Years' Taxes		8043	(38,429.00)	(38,429.00)	1,510.43	(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			32,171,753.00	32,171,753.00	1,112,023.49	32,171,753.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(234,927.00)	(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			31,936,826.00	31,936,826.00	1,112,023.49	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						

Description	Resource Codes	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								
ROC/P Entitlement								
Current Year	6360	8311						
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	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	2,395,827.00	2,300,508.00	0.00	2,300,508.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	463,185.00	462,071.00	0.00	462,071.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590						
School Based Coordination Program	7250	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	907,308.00	(97,204.00)	17,080.00	(97,204.00)	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,766,320.00	2,665,375.00	17,080.00	2,665,375.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	267,243.00	275,773.00	109,419.41	275,773.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	1,639,018.00	1,759,201.00	1,593,585.32	1,759,201.00	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	40,292.58	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,906,261.00	2,034,974.00	1,743,297.31	2,034,974.00	0.00	0.0%
TOTAL, REVENUES			37,609,407.00	36,637,175.00	2,872,400.80	36,637,175.00	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	17,454,542.00	16,845,182.00	4,429,477.35	16,845,182.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	518,935.00	526,958.00	143,638.56	526,958.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,596,326.00	1,562,552.00	475,377.79	1,562,552.00	0.00	0.0%
Other Certificated Salaries		1900	126,257.00	177,575.00	64,781.49	177,575.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,696,060.00	19,112,267.00	5,113,275.19	19,112,267.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	82,105.00	161,545.00	22,315.87	161,545.00	0.00	0.0%
Classified Support Salaries		2200	1,466,307.00	1,421,881.00	446,569.79	1,421,881.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,312.00	168,530.00	55,350.44	168,530.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,220,226.00	1,260,875.00	350,785.28	1,260,875.00	0.00	0.0%
Other Classified Salaries		2900	276,010.00	277,636.00	83,426.93	277,636.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,222,960.00	3,290,467.00	958,448.31	3,290,467.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,643,685.00	1,542,657.00	419,291.89	1,542,657.00	0.00	0.0%
PERS		3201-3202	316,659.00	327,482.00	92,623.26	327,482.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	533,829.00	524,436.00	145,923.65	524,436.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,259,707.00	2,364,338.00	565,565.63	2,364,338.00	0.00	0.0%
Unemployment Insurance		3501-3502	69,657.00	66,531.00	18,369.78	66,531.00	0.00	0.0%
Workers' Compensation		3601-3602	274,427.00	239,133.00	64,766.43	239,133.00	0.00	0.0%
OPEB, Allocated		3701-3702	141,968.00	153,218.00	41,548.36	153,218.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	90,429.76	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	15,119.00	15,119.00	4,555.73	15,119.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,255,051.00	5,232,914.00	1,443,074.49	5,232,914.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	424,100.00	577,100.00	555,929.53	577,100.00	0.00	0.0%
Books and Other Reference Materials		4200	23,557.00	68,759.00	10,665.21	68,759.00	0.00	0.0%
Materials and Supplies		4300	1,404,037.00	961,277.00	264,065.17	961,277.00	0.00	0.0%
Noncapitalized Equipment		4400	122,694.00	126,941.00	28,684.06	126,941.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,974,388.00	1,734,077.00	859,343.97	1,734,077.00	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	64,411.00	56,757.00	3,068.39	56,757.00	0.00	0.0%
Dues and Memberships		5300	25,583.00	25,583.00	19,232.92	25,583.00	0.00	0.0%
Insurance		5400-5450	189,912.00	189,912.00	730.26	189,912.00	0.00	0.0%
Operations and Housekeeping Services		5500	963,159.00	963,159.00	289,491.53	963,159.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,195.00	232,661.00	70,608.89	232,661.00	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)	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,022,895.00	945,305.00	221,758.93	945,305.00	0.00	0.0%
Communications		5900	128,712.00	128,712.00	59,331.00	128,712.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,550,067.00	2,542,089.00	664,221.92	2,542,089.00	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)
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	54,938.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	192,515.00	198,318.00	198,316.83	198,318.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			247,453.00	198,318.00	198,316.83	198,318.00	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	23,500.00	23,500.00	0.00	23,500.00	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	5.00	5.00	4.25	5.00	0.00	0.0%
Other Debt Service - Principal		7439	169.00	169.00	111.75	169.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			23,674.00	23,674.00	116.00	23,674.00	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			32,947,532.00	32,111,685.00	9,236,796.71	32,111,685.00	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	(4,804,044.00)	(5,433,207.00)	0.00	(5,433,207.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			(4,804,044.00)	(5,433,207.00)	0.00	(5,433,207.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,804,044.00)	(5,433,207.00)	0.00	(5,433,207.00)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	354,310.00	365,458.00	0.00	365,458.00	0.00	0.0%
2) Federal Revenue		8100-8299	672,802.00	1,784,645.00	358,984.00	1,784,645.00	0.00	0.0%
3) Other State Revenue		8300-8599	301,607.00	250,984.00	16,826.00	250,984.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,493,516.00	1,479,799.00	324,436.00	1,479,799.00	0.00	0.0%
5) TOTAL, REVENUES			2,822,235.00	3,880,886.00	700,246.00	3,880,886.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,479,749.00	3,275,810.00	1,114,920.67	3,275,810.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,213,069.00	2,377,340.00	586,542.25	2,377,340.00	0.00	0.0%
3) Employee Benefits		3000-3999	981,794.00	955,906.00	134,240.31	955,906.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,054,198.00	339,239.00	44,732.73	339,239.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	809,294.00	2,277,623.00	399,638.18	2,277,623.00	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	88,175.00	88,175.00	0.00	88,175.00	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			7,626,279.00	9,314,093.00	2,280,074.14	9,314,093.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,804,044.00)	(5,433,207.00)	(1,579,828.14)	(5,433,207.00)		
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	4,804,044.00	5,433,207.00	0.00	5,433,207.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,804,044.00	5,433,207.00	0.00	5,433,207.00		

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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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,579,828.14)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	465,000.20	465,000.20		465,000.20	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)			465,000.20	465,000.20		465,000.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,000.20	465,000.20		465,000.20		
2) Ending Balance, June 30 (E + F1e)			465,000.20	465,000.20		465,000.20		
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				465,000.20		
d) Unappropriated Amount		9790	465,000.20	465,000.20				

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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	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	234,927.00	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	130,531.00	0.00	130,531.00	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			354,310.00	365,458.00	0.00	365,458.00	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	1,298,870.00	134,960.00	1,298,870.00	0.00	0.0%
Special Education Discretionary Grants		8182	70,493.00	222,408.00	29,868.00	222,408.00	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	450.00	1,487.00	0.00	1,487.00	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	52,851.00	254,087.00	194,156.00	254,087.00	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)
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	7,793.00	0.00	7,793.00	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			672,802.00	1,784,645.00	358,984.00	1,784,645.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	25,790.00	25,790.00	16,825.00	25,790.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	169,252.00	169,252.00	1.00	169,252.00	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				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	48,645.00	47,872.00	0.00	47,872.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	8,182.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,738.00	8,070.00	0.00	8,070.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			301,607.00	250,984.00	16,826.00	250,984.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	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	22,613.00	0.00	22,613.00	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	1,471,470.00	1,457,186.00	324,436.00	1,457,186.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,493,516.00	1,479,799.00	324,436.00	1,479,799.00	0.00	0.0%
TOTAL, REVENUES			2,822,235.00	3,880,886.00	700,246.00	3,880,886.00	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	2,372,818.00	3,128,474.00	1,064,096.76	3,128,474.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	7,772.00	7,772.06	7,772.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,931.00	139,564.00	43,051.85	139,564.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,479,749.00	3,275,810.00	1,114,920.67	3,275,810.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,811,227.00	1,905,963.00	444,860.95	1,905,963.00	0.00	0.0%
Classified Support Salaries		2200	204,643.00	211,289.00	69,266.54	211,289.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,953.00	43,431.00	13,651.04	43,431.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,801.00	74,801.00	24,933.72	74,801.00	0.00	0.0%
Other Classified Salaries		2900	81,445.00	141,856.00	33,830.00	141,856.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,213,069.00	2,377,340.00	586,542.25	2,377,340.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	203,933.00	184,599.00	7,734.51	184,599.00	0.00	0.0%
PERS		3201-3202	209,747.00	221,993.00	53,980.98	221,993.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	203,140.00	209,820.00	45,023.37	209,820.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	294,676.00	275,561.00	15,113.49	275,561.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,076.00	13,801.00	2,058.95	13,801.00	0.00	0.0%
Workers' Compensation		3601-3602	55,286.00	49,147.00	7,307.64	49,147.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	63.00	343.51	63.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	2,308.86	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	936.00	922.00	369.00	922.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			981,794.00	955,906.00	134,240.31	955,906.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	48,645.00	47,872.00	2,824.69	47,872.00	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	966,229.00	252,043.00	37,766.86	252,043.00	0.00	0.0%
Noncapitalized Equipment		4400	39,324.00	39,324.00	4,141.18	39,324.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,054,198.00	339,239.00	44,732.73	339,239.00	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	12,194.00	13,348.00	3,252.91	13,348.00	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	946,669.00	149,815.80	946,669.00	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	797,100.00	1,317,606.00	246,569.47	1,317,606.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			809,294.00	2,277,623.00	399,638.18	2,277,623.00	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)
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)								
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	4,477.00	4,477.00	0.00	4,477.00	0.00	0.0%
Other Debt Service - Principal		7439	83,698.00	83,698.00	0.00	83,698.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,175.00	88,175.00	0.00	88,175.00	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			7,626,279.00	9,314,093.00	2,280,074.14	9,314,093.00	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		
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		
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	4,804,044.00	5,433,207.00	0.00	5,433,207.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(e) TOTAL, CONTRIBUTIONS			4,804,044.00	5,433,207.00	0.00	5,433,207.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,804,044.00	5,433,207.00	0.00	5,433,207.00	0.00	0.0%

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

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Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	32,291,136.00	32,302,284.00	1,112,023.49	32,302,284.00	0.00	0.0%
2) Federal Revenue		8100-8299	672,802.00	1,784,645.00	358,984.00	1,784,645.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,067,927.00	2,916,359.00	33,906.00	2,916,359.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,399,777.00	3,514,773.00	2,067,733.31	3,514,773.00	0.00	0.0%
5) TOTAL, REVENUES			40,431,642.00	40,518,061.00	3,572,646.80	40,518,061.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,175,809.00	22,388,077.00	6,228,195.86	22,388,077.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,436,029.00	5,667,807.00	1,544,990.56	5,667,807.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,236,845.00	6,188,820.00	1,577,314.80	6,188,820.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,028,586.00	2,073,316.00	904,076.70	2,073,316.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,359,361.00	4,819,712.00	1,063,860.10	4,819,712.00	0.00	0.0%
6) Capital Outlay		6000-6999	247,453.00	198,318.00	198,316.83	198,318.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	111,849.00	111,849.00	116.00	111,849.00	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			40,573,811.00	41,425,778.00	11,516,870.85	41,425,778.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,169.00)	(907,717.00)	(7,944,224.05)	(907,717.00)		
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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2009-10 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 68056 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(142,169.00)	(907,717.00)	(7,944,224.05)	(907,717.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,657,980.68	12,657,980.68		12,657,980.68	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)			12,657,980.68	12,657,980.68		12,657,980.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,657,980.68	12,657,980.68		12,657,980.68		
2) Ending Balance, June 30 (E + F1e)			12,515,811.68	11,750,263.68		11,750,263.68		
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	1,217,214.00	1,242,773.00		1,242,773.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	4,769,021.77	2,239,391.77		2,239,391.77		
Shores Attorney Fees	0000	9780	389,350.00					
State Mandate Revenue	0000	9780	312,374.00					
"Fair Share"	0000	9780	2,525,516.00					
Lottery	1100	9780	1,541,781.77					
Shores Attorney Fees	0000	9780		389,350.00				
State Mandate Revenue	0000	9780		312,374.00				
Lottery	1100	9780		1,537,667.77				
Shores Attorney Fees	0000	9780				389,350.00		
State Mandate Revenue	0000	9780				312,374.00		
Lottery	1100	9780				1,537,667.77		
c) Undesignated Amount		9790				8,248,098.91		
d) Unappropriated Amount		9790	6,509,575.91	7,546,374.91				

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

37 68056 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	(1,004.00)	(1,004.00)	243.00	(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	307,537.00	307,537.00	17.17	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	30,818,609.00	30,818,609.00	(41,562.98)	30,818,609.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,040.00	1,085,040.00	1,151,815.87	1,085,040.00	0.00	0.0%
Prior Years' Taxes		8043	(38,429.00)	(38,429.00)	1,510.43	(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			32,171,753.00	32,171,753.00	1,112,023.49	32,171,753.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(234,927.00)	(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	234,927.00	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	130,531.00	0.00	130,531.00	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			32,291,136.00	32,302,284.00	1,112,023.49	32,302,284.00	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	1,298,870.00	134,960.00	1,298,870.00	0.00	0.0%
Special Education Discretionary Grants		8182	70,493.00	222,408.00	29,868.00	222,408.00	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	450.00	1,487.00	0.00	1,487.00	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	52,851.00	254,087.00	194,156.00	254,087.00	0.00	0.0%

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

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Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	7,793.00	7,793.00	0.00	7,793.00	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			672,802.00	1,784,645.00	358,984.00	1,784,645.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	25,790.00	25,790.00	16,825.00	25,790.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	169,252.00	169,252.00	1.00	169,252.00	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	2,395,827.00	2,300,508.00	0.00	2,300,508.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00				
Charter Schools Categorical Block Grant		8480	0.00	0.00				
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	511,830.00	509,943.00	0.00	509,943.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	8,182.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	957,046.00	(89,134.00)	17,080.00	(89,134.00)	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,067,927.00	2,916,359.00	33,906.00	2,916,359.00	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%

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

37 68056 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	267,243.00	275,773.00	109,419.41	275,773.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	1,661,064.00	1,781,814.00	1,593,585.32	1,781,814.00	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	40,292.58	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	1,471,470.00	1,457,186.00	324,436.00	1,457,186.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,399,777.00	3,514,773.00	2,067,733.31	3,514,773.00	0.00	0.0%
TOTAL, REVENUES			40,431,642.00	40,518,061.00	3,572,646.80	40,518,061.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,827,360.00	19,973,656.00	5,493,574.11	19,973,656.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	518,935.00	534,730.00	151,410.62	534,730.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,703,257.00	1,702,116.00	518,429.64	1,702,116.00	0.00	0.0%
Other Certificated Salaries		1900	126,257.00	177,575.00	64,781.49	177,575.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			22,175,809.00	22,388,077.00	6,228,195.86	22,388,077.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,893,332.00	2,067,508.00	467,176.82	2,067,508.00	0.00	0.0%
Classified Support Salaries		2200	1,670,950.00	1,633,170.00	515,836.33	1,633,170.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	219,265.00	211,961.00	69,001.48	211,961.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,295,027.00	1,335,676.00	375,719.00	1,335,676.00	0.00	0.0%
Other Classified Salaries		2900	357,455.00	419,492.00	117,256.93	419,492.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,436,029.00	5,667,807.00	1,544,990.56	5,667,807.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,847,618.00	1,727,256.00	427,026.40	1,727,256.00	0.00	0.0%
PERS		3201-3202	526,406.00	549,475.00	146,604.24	549,475.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	736,969.00	734,256.00	190,947.02	734,256.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,554,383.00	2,639,899.00	580,679.12	2,639,899.00	0.00	0.0%
Unemployment Insurance		3501-3502	83,733.00	80,332.00	20,428.73	80,332.00	0.00	0.0%
Workers' Compensation		3601-3602	329,713.00	288,280.00	72,074.07	288,280.00	0.00	0.0%
OPEB, Allocated		3701-3702	141,968.00	153,281.00	41,891.87	153,281.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	92,738.62	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	16,055.00	16,041.00	4,924.73	16,041.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,236,845.00	6,188,820.00	1,577,314.80	6,188,820.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	472,745.00	624,972.00	558,754.22	624,972.00	0.00	0.0%
Books and Other Reference Materials		4200	23,557.00	68,759.00	10,665.21	68,759.00	0.00	0.0%
Materials and Supplies		4300	2,370,266.00	1,213,320.00	301,832.03	1,213,320.00	0.00	0.0%
Noncapitalized Equipment		4400	162,018.00	166,265.00	32,825.24	166,265.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,028,586.00	2,073,316.00	904,076.70	2,073,316.00	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	76,605.00	70,105.00	6,321.30	70,105.00	0.00	0.0%
Dues and Memberships		5300	25,583.00	25,583.00	19,232.92	25,583.00	0.00	0.0%
Insurance		5400-5450	189,912.00	189,912.00	730.26	189,912.00	0.00	0.0%
Operations and Housekeeping Services		5500	963,159.00	963,159.00	289,491.53	963,159.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,195.00	1,179,330.00	220,424.69	1,179,330.00	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)	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,819,995.00	2,262,911.00	468,328.40	2,262,911.00	0.00	0.0%
Communications		5900	128,712.00	128,712.00	59,331.00	128,712.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,359,361.00	4,819,712.00	1,063,860.10	4,819,712.00	0.00	0.0%

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

37 68056 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	54,938.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	192,515.00	198,318.00	198,316.83	198,318.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			247,453.00	198,318.00	198,316.83	198,318.00	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	23,500.00	23,500.00	0.00	23,500.00	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	4,482.00	4,482.00	4.25	4,482.00	0.00	0.0%
Other Debt Service - Principal		7439	83,867.00	83,867.00	111.75	83,867.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			111,849.00	111,849.00	116.00	111,849.00	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			40,573,811.00	41,425,778.00	11,516,870.85	41,425,778.00	0.00	0.0%

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

37 68056 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00				
(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	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)
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	103,373.00	103,968.00	4,493.18	103,968.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,057.00	6,638.00	229.63	6,638.00	0.00	0.0%
4) Other Local Revenue		8600-8799	953,132.00	674,432.00	212,596.55	674,432.00	0.00	0.0%
5) TOTAL, REVENUES			1,061,562.00	785,038.00	217,319.36	785,038.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	148,407.00	148,407.00	35,956.71	148,407.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,231.00	39,231.00	12,400.05	39,231.00	0.00	0.0%
4) Books and Supplies		4000-4999	743,901.00	520,178.00	46,498.29	520,178.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,079.00	17,386.00	3,869.82	17,386.00	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			972,739.00	747,323.00	98,724.87	747,323.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			88,823.00	37,715.00	118,594.49	37,715.00		
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 FUND BALANCE (C + D4)			88,823.00	37,715.00	118,594.49	37,715.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,762.33	5,762.33		5,762.33	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)			5,762.33	5,762.33		5,762.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762.33	5,762.33		5,762.33		
2) Ending Balance, June 30 (E + F1e)			94,585.33	43,477.33		43,477.33		
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	40,000.00		0.00		
Vehicle and Equipment Replacement	5310	9780		40,000.00				
c) Undesignated Amount		9790				43,477.33		
d) Unappropriated Amount		9790	94,585.33	3,477.33				

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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)
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	103,373.00	103,968.00	4,493.18	103,968.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			103,373.00	103,968.00	4,493.18	103,968.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,057.00	6,638.00	229.63	6,638.00	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			5,057.00	6,638.00	229.63	6,638.00	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	888,687.00	614,671.00	212,409.30	614,671.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	187.25	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	62,945.00	58,261.00	0.00	58,261.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			953,132.00	674,432.00	212,596.55	674,432.00	0.00	0.0%
TOTAL, REVENUES			1,061,562.00	785,038.00	217,319.36	785,038.00		

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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)
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	148,407.00	148,407.00	35,956.71	148,407.00	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			148,407.00	148,407.00	35,956.71	148,407.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,414.00	11,414.00	3,374.60	11,414.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,823.00	9,823.00	2,547.00	9,823.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,096.00	16,096.00	5,105.19	16,096.00	0.00	0.0%
Unemployment Insurance		3501-3502	385.00	385.00	107.87	385.00	0.00	0.0%
Workers' Compensation		3601-3602	1,513.00	1,513.00	382.34	1,513.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	18.01	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	865.04	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			39,231.00	39,231.00	12,400.05	39,231.00	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	1,693.00	2,150.07	1,693.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	743,901.00	518,485.00	44,348.22	518,485.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			743,901.00	520,178.00	46,498.29	520,178.00	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)
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	219.00	0.00	219.00	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	14,161.00	13,968.00	2,290.65	13,968.00	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	1,579.17	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			19,079.00	17,386.00	3,869.82	17,386.00	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			972,739.00	747,323.00	98,724.87	747,323.00		

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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)
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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	2,191.31	8,000.00	0.00	0.0%
5) TOTAL REVENUES			8,000.00	8,000.00	2,191.31	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	71,461.00	245,830.00	245,829.29	245,830.00	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			71,461.00	245,830.00	245,829.29	245,830.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,461.00)	(237,830.00)	(243,637.98)	(237,830.00)		
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 FUND BALANCE (C + D4)			(63,461.00)	(237,830.00)	(243,637.98)	(237,830.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	796,705.62	796,705.62		796,705.62	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)			796,705.62	796,705.62		796,705.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			796,705.62	796,705.62		796,705.62		
2) Ending Balance, June 30 (E + F1e)			733,244.62	558,875.62		558,875.62		
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				558,875.62		
d) Unappropriated Amount		9790	733,244.62	558,875.62				

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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								
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	2,191.31	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	2,191.31	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	2,191.31	8,000.00		

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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)
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	71,461.00	245,830.00	245,829.29	245,830.00	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			71,461.00	245,830.00	245,829.29	245,830.00	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			71,461.00	245,830.00	245,829.29	245,830.00		

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

37 68056 0000000
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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	38,000.00	38,000.00	4,556.40	38,000.00	0.00	0.0%
5) TOTAL, REVENUES			38,000.00	38,000.00	4,556.40	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	4,556.40	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		

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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 FUND BALANCE (C + D4)			38,000.00	38,000.00	4,556.40	38,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,338,788.90	1,338,788.90		1,338,788.90	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)			1,338,788.90	1,338,788.90		1,338,788.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,338,788.90	1,338,788.90		1,338,788.90		
2) Ending Balance, June 30 (E + F1e)			1,376,788.90	1,376,788.90		1,376,788.90		
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				1,376,788.90		
d) Unappropriated Amount		9790	1,376,788.90	1,376,788.90				

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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 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	4,556.40	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	4,556.40	38,000.00	0.00	0.0%
TOTAL, REVENUES			38,000.00	38,000.00	4,556.40	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		

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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	93,400.00	93,400.00	13,635.26	93,400.00	0.00	0.0%
5) TOTAL, REVENUES			93,400.00	93,400.00	13,635.26	93,400.00		
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)			83,400.00	83,400.00	13,635.26	83,400.00		
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 FUND BALANCE (C + D4)			83,400.00	83,400.00	13,635.26	83,400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	192,685.15	192,685.15		192,685.15	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)			192,685.15	192,685.15		192,685.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,685.15	192,685.15		192,685.15		
2) Ending Balance, June 30 (E + F1e)			276,085.15	276,085.15		276,085.15		
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				276,085.15		
d) Unappropriated Amount		9790	276,085.15	276,085.15				

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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								
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	677.36	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	90,000.00	90,000.00	12,957.90	90,000.00	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			93,400.00	93,400.00	13,635.26	93,400.00	0.00	0.0%
TOTAL REVENUES			93,400.00	93,400.00	13,635.26	93,400.00		

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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)
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%

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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)
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		

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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)
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		

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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	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		

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

37 68056 0000000
Form 351

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

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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)
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		

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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)
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%

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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)
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		

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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)
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		

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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	275,000.00	275,000.00	33,000.59	275,000.00	0.00	0.0%
5) TOTAL, REVENUES			275,000.00	275,000.00	33,000.59	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)			275,000.00	275,000.00	33,000.59	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		

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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 FUND BALANCE (C + D4)			275,000.00	275,000.00	33,000.59	275,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,111,281.54	8,111,281.54		8,111,281.54	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)			8,111,281.54	8,111,281.54		8,111,281.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,111,281.54	8,111,281.54		8,111,281.54		
2) Ending Balance, June 30 (E + F1e)			8,386,281.54	8,386,281.54		8,386,281.54		
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				8,386,281.54		
d) Unappropriated Amount		9790	8,386,281.54	8,386,281.54				

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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)
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	275,000.00	275,000.00	27,622.25	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	5,378.34	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			275,000.00	275,000.00	33,000.59	275,000.00	0.00	0.0%
TOTAL, REVENUES			275,000.00	275,000.00	33,000.59	275,000.00		

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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)
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%

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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)
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		

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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)
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								
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		

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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	2,873,582.00	2,893,582.00	725,167.98	2,893,582.00	0.00	0.0%
5) TOTAL, REVENUES			2,873,582.00	2,893,582.00	725,167.98	2,893,582.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	65,383.00	70,187.00	8,752.06	70,187.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,893,923.00	1,883,731.00	562,716.59	1,883,731.00	0.00	0.0%
3) Employee Benefits		3000-3999	381,524.00	386,291.00	115,697.13	386,291.00	0.00	0.0%
4) Books and Supplies		4000-4999	202,795.00	202,589.00	62,190.17	202,589.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	170,967.00	94,495.00	26,810.81	94,495.00	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			2,714,592.00	2,637,293.00	776,166.76	2,637,293.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,990.00	256,289.00	(50,998.78)	256,289.00		
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)			158,990.00	256,289.00	(50,998.78)	256,289.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	1,530,519.56	1,530,519.56		1,530,519.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,530,519.56	1,530,519.56		1,530,519.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,530,519.56	1,530,519.56		1,530,519.56		
2) Ending Net Assets, June 30 (E + F1e)			1,689,509.56	1,786,808.56		1,786,808.56		
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				1,786,808.56		
d) Unappropriated Amount		9790	1,689,509.56	1,786,808.56				

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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 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	5,268.46	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	2,838,582.00	2,858,582.00	719,899.52	2,858,582.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,873,582.00	2,893,582.00	725,167.98	2,893,582.00	0.00	0.0%
TOTAL, REVENUES			2,873,582.00	2,893,582.00	725,167.98	2,893,582.00		

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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)
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	65,383.00	70,187.00	8,752.06	70,187.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,383.00	70,187.00	8,752.06	70,187.00	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	210,277.00	209,163.00	56,941.16	209,163.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	329,399.00	340,821.00	112,883.01	340,821.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,728.00	38,037.00	13,038.18	38,037.00	0.00	0.0%
Other Classified Salaries		2900	1,282,519.00	1,295,710.00	379,854.24	1,295,710.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,893,923.00	1,883,731.00	562,716.59	1,883,731.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,548.00	12,707.00	1,845.01	12,707.00	0.00	0.0%
PERS		3201-3202	175,462.00	171,545.00	40,845.68	171,545.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,301.00	82,226.00	41,794.49	82,226.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	79,654.00	80,683.00	20,104.48	80,683.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,877.00	5,917.00	1,714.79	5,917.00	0.00	0.0%
Workers' Compensation		3601-3602	23,110.00	23,154.00	6,085.95	23,154.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	482.00	283.05	482.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	9,005.00	2,966.26	9,005.00	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	572.00	572.00	57.42	572.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			381,524.00	386,291.00	115,697.13	386,291.00	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	197,795.00	197,589.00	62,190.17	197,589.00	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			202,795.00	202,589.00	62,190.17	202,589.00	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	13,328.00	1,515.15	13,328.00	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	5,165.00	5,165.00	0.00	5,165.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,300.00	10,300.00	2,761.66	10,300.00	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	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,952.00	58,952.00	22,259.06	58,952.00	0.00	0.0%
Communications		5900	6,200.00	6,200.00	274.94	6,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			170,967.00	94,495.00	26,810.81	94,495.00	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)								
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			2,714,592.00	2,637,293.00	776,166.76	2,637,293.00		
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		

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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	1,400.00	1,400.00	146.86	1,400.00	0.00	0.0%
5) TOTAL, REVENUES			1,400.00	1,400.00	146.86	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	146.86	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	146.86	1,400.00		
F. NET ASSETS								
1) Beginning Net Assets								
a) As of July 1 - Unaudited		9791	43,150.89	43,150.89		43,150.89	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)			43,150.89	43,150.89		43,150.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			43,150.89	43,150.89		43,150.89		
2) Ending Net Assets, June 30 (E + F1e)			44,550.89	44,550.89		44,550.89		
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				44,550.89		
d) Unappropriated Amount		9790	44,550.89	44,550.89				

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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 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	146.86	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	146.86	1,400.00	0.00	0.0%
TOTAL REVENUES			1,400.00	1,400.00	146.86	1,400.00		

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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)
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		

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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)
ELEMENTARY						
1. General Education	4,043.57	4,043.57	4,043.57	4,043.57	0.00	0%
2. Special Education	48.38	48.38	48.38	48.38	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	4,091.95	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)	4,091.95	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%

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 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: Assistant Superintendent of Business Svc

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 budget adoption.	X	

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CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
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)		5,850.51	0.00%	5,850.51	0.00%	5,850.51
b. Revenue Limit ADA (Form RLI, line 5b, ID 0033)		4,091.95	0.00%	4,091.95	0.00%	4,091.95
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		23,939,994.39	0.00%	23,939,994.39	0.00%	23,939,994.39
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)		23,939,994.39	0.00%	23,939,994.39	0.00%	23,939,994.39
f. Deficit Factor (Form RLI, line 16)		0.82033	0.00%	0.82033	0.00%	0.82033
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		19,638,695.60	0.00%	19,638,695.60	0.00%	19,638,695.60
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		12,452,584.00	-2.57%	12,132,210.00	-1.30%	11,974,122.00
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	1.25%	81,478.00	0.00%	81,478.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		31,936,826.60	-1.00%	31,617,456.60	-0.50%	31,459,368.60
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,665,375.00	-15.01%	2,265,375.00	61.80%	3,665,375.00
4. Other Local Revenues	8600-8799	2,034,974.00	0.00%	2,034,974.00	0.00%	2,034,974.00
5. Other Financing Sources	8900-8999	(5,433,207.00)	5.77%	(5,746,498.00)	0.00%	(5,746,498.00)
6. Total (Sum lines A1k thru A5)		31,203,968.60	-3.31%	30,171,307.60	4.12%	31,413,219.60
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				19,112,267.00		19,494,512.00
b. Step & Column Adjustment				382,245.00		389,891.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,112,267.00	2.00%	19,494,512.00	2.00%	19,884,403.00
2. Classified Salaries						
a. Base Salaries				3,290,467.00		3,357,076.00
b. Step & Column Adjustment				66,609.00		67,941.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,290,467.00	2.02%	3,357,076.00	2.02%	3,425,017.00
3. Employee Benefits	3000-3999	5,232,914.00	0.00%	5,232,914.00	0.00%	5,232,914.00
4. Books and Supplies	4000-4999	1,734,077.00	0.23%	1,738,141.00	0.00%	1,738,141.00
5. Services and Other Operating Expenditures	5000-5999	2,542,089.00	-0.16%	2,538,025.00	0.00%	2,538,025.00
6. Capital Outlay	6000-6999	198,318.00	0.00%	198,318.00	0.00%	198,318.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,674.00	0.00%	23,674.00	0.00%	23,674.00
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)		32,111,685.00	1.40%	32,560,539.00	1.41%	33,018,371.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(907,716.40)		(2,389,231.40)		(1,605,151.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,192,980.48		11,285,264.08		8,896,032.68
2. Ending Fund Balance (Sum lines C and D1)		11,285,264.08		8,896,032.68		7,290,881.28
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	1,242,773.00		1,254,471.00		1,254,256.00
c. Fund Balance Designations	9775, 9780	2,239,391.77		2,239,391.00		2,239,391.00
d. Undesignated/Unappropriated Balance	9790	7,783,098.71		5,382,170.68		3,777,234.28
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		11,285,263.48		8,896,032.68		7,290,881.28

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	1,242,773.00		1,254,471.00		1,254,256.00
b. Undesignated/Unappropriated Amount	9790	7,783,098.71		5,382,170.68		3,777,234.28
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	1,376,788.90		1,376,788.00		1,376,788.00
3. Total Available Reserves (Sum lines E1 thru E2b)		10,402,660.61		8,013,429.68		6,408,278.28

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.

0% increase in property taxes. No ARRA funds allocated in 10-11 or 11-12. No "Fair Share" included in 11-12. 2% step and column included in 10-11 and 11-12.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
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	365,458.00	0.00%	365,458.00	0.00%	365,458.00
2. Federal Revenues	8100-8299	1,784,645.00	-46.97%	946,431.00	0.00%	946,431.00
3. Other State Revenues	8300-8599	250,984.00	0.40%	251,984.00	0.00%	251,984.00
4. Other Local Revenues	8600-8799	1,479,799.00	0.00%	1,479,799.00	0.00%	1,479,799.00
5. Other Financing Sources	8900-8999	5,433,207.00	5.77%	5,746,498.00	0.00%	5,746,498.00
6. Total (Sum lines A1 thru A5)		9,314,093.00	-5.63%	8,790,170.00	0.00%	8,790,170.00
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				3,275,810.00		3,341,326.00
b. Step & Column Adjustment				65,516.00		66,826.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,275,810.00	2.00%	3,341,326.00	2.00%	3,408,152.00
2. Classified Salaries						
a. Base Salaries				2,377,340.00		2,438,548.00
b. Step & Column Adjustment				61,208.00		62,432.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,377,340.00	2.57%	2,438,548.00	2.56%	2,500,980.00
3. Employee Benefits	3000-3999	955,906.00	0.00%	955,906.00	0.00%	955,906.00
4. Books and Supplies	4000-4999	339,239.00	0.00%	339,239.00	0.00%	339,239.00
5. Services and Other Operating Expenditures	5000-5999	2,277,623.00	-58.56%	943,912.00	-13.69%	814,654.00
6. Capital Outlay	6000-6999	0.00	0.00%	1,148,064.00	-40.50%	683,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	88,175.00	0.00%	88,175.00	0.00%	88,175.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,314,093.00	-0.63%	9,255,170.00	-5.02%	8,790,170.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		(465,000.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		465,000.20		465,000.20		0.20
2. Ending Fund Balance (Sum lines C and D1)		465,000.20		0.20		0.20
3. Components of Ending Fund Balance (Form 011)						
a. Fund Balance Reserves	9710-9740	0.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	465,000.20		0.20		0.20
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		465,000.20		0.20		0.20

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
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	32,302,284.00	-0.99%	31,982,914.60	-0.49%	31,824,826.60
2. Federal Revenues	8100-8299	1,784,645.00	-46.97%	946,431.00	0.00%	946,431.00
3. Other State Revenues	8300-8599	2,916,359.00	-13.68%	2,517,359.00	55.61%	3,917,359.00
4. Other Local Revenues	8600-8799	3,514,773.00	0.00%	3,514,773.00	0.00%	3,514,773.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		40,518,061.60	-3.84%	38,961,477.60	3.19%	40,203,389.60
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				22,388,077.00		22,835,838.00
b. Step & Column Adjustment				447,761.00		456,717.00
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	22,388,077.00	2.00%	22,835,838.00	2.00%	23,292,555.00
2. Classified Salaries						
a. Base Salaries				5,667,807.00		5,795,624.00
b. Step & Column Adjustment				127,817.00		130,373.00
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	5,667,807.00	2.26%	5,795,624.00	2.25%	5,925,997.00
3. Employee Benefits	3000-3999	6,188,820.00	0.00%	6,188,820.00	0.00%	6,188,820.00
4. Books and Supplies	4000-4999	2,073,316.00	0.20%	2,077,380.00	0.00%	2,077,380.00
5. Services and Other Operating Expenditures	5000-5999	4,819,712.00	-27.76%	3,481,937.00	-3.71%	3,352,679.00
6. Capital Outlay	6000-6999	198,318.00	578.90%	1,346,382.00	-34.54%	881,382.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	111,849.00	0.00%	111,849.00	0.00%	111,849.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		41,425,778.00	0.94%	41,815,709.00	-0.02%	41,808,541.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(907,716.40)		(2,854,231.40)		(1,605,151.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,657,980.68		11,750,264.28		8,896,032.88
2. Ending Fund Balance (Sum lines C and D1)		11,750,264.28		8,896,032.88		7,290,881.48
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	1,242,773.00		1,254,471.00		1,254,256.00
c. Fund Balance Designations	9775, 9780	2,239,391.77		2,239,391.00		2,239,391.00
d. Undesignated/Unappropriated Balance	9790	8,248,098.91		5,382,170.88		3,777,234.48
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		11,750,263.68		8,896,032.88		7,290,881.48

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	1,242,773.00		1,254,471.00		1,254,256.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	7,783,098.71		5,382,170.68		3,777,234.28
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.33)				
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	1,376,788.90		1,376,788.00		1,376,788.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		10,402,659.28		8,013,429.68		6,408,278.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.11%		19.16%		15.33%
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		0.00		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)		41,425,778.00		41,815,709.00		41,808,541.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		41,425,778.00		41,815,709.00		41,808,541.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,242,773.34		1,254,471.27		1,254,256.23
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)		1,242,773.34		1,254,471.27		1,254,256.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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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	5,853.34	5,853.34	5,853.34
2. Inflation Increase	0041	250.00	250.00	250.00
3. All Other Adjustments	0042, 0525	0.00	(252.83)	(252.83)
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,103.34	5,850.51	5,850.51
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,103.34	5,850.51	5,850.51
b. Revenue Limit ADA	0033	4,091.95	4,091.95	4,091.95
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	24,974,562.11	23,939,994.39	23,939,994.39
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552	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	24,974,562.11	23,939,994.39	23,939,994.39
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.82033	0.82033	0.82033
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	20,487,382.54	19,638,695.60	19,638,695.60
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	81,478.00	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	169,852.00	169,852.00	169,852.00
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)	- - -	(88,374.00)	(88,374.00)	(88,374.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	20,399,008.54	19,550,321.60	19,550,321.60

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Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	32,172,757.00	32,172,757.00	32,172,757.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	32,172,757.00	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	1,004.00	1,004.00	1,004.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,004.00)	(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)	---	(1,004.00)	(1,004.00)	(1,004.00)

OTHER NON-REVENUE LIMIT ITEMS				
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 Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5b) (Form MYPI, Unrestricted, A1b)		
Current Year (2009-10)	4,091.95	4,091.95	0.0%	Met
1st Subsequent Year (2010-11)	4,091.95	4,091.95	0.0%	Met
2nd Subsequent Year (2011-12)	4,091.95	4,091.95	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 budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2009-10)	4,100	4,235	3.3%	Not Met
1st Subsequent Year (2010-11)	4,100	4,235	3.3%	Not Met
2nd Subsequent Year (2011-12)	4,100	4,235	3.3%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment numbers will continue to be reviewed and adjusted as necessary

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2006-07)	3,719	3,854	96.5%
Second Prior Year (2007-08)	4,086	4,057	100.7%
First Prior Year (2008-09)	4,092	4,020	101.8%
Historical Average Ratio:			99.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			100.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2009-10)	4,092	4,235	96.6%	Met
1st Subsequent Year (2010-11)	4,092	4,235	96.6%	Met
2nd Subsequent Year (2011-12)	4,092	4,235	96.6%	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 budget adoption.

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2009-10)	32,171,753.00	32,171,753.00	0.0%	Met
1st Subsequent Year (2010-11)	32,171,753.00	31,851,029.00	-1.0%	Met
2nd Subsequent Year (2011-12)	32,171,753.00	31,691,773.00	-1.5%	Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. **STANDARD MET** - Revenue limit has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2006-07)	23,098,969.91	26,658,874.21	86.6%
Second Prior Year (2007-08)	25,617,382.41	29,569,665.20	86.6%
First Prior Year (2008-09)	27,461,348.35	31,584,567.85	86.9%
	Historical Average Ratio:		86.7%

	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2009-10)	27,635,648.00	32,111,685.00	86.1%	Met
1st Subsequent Year (2010-11)	28,084,502.00	32,560,539.00	86.3%	Met
2nd Subsequent Year (2011-12)	28,542,334.00	33,018,371.00	86.4%	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 budget adoption.

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2009-10)	672,802.00	1,784,645.00	165.3%	Yes
1st Subsequent Year (2010-11)	670,802.00	946,431.00	41.1%	Yes
2nd Subsequent Year (2011-12)	672,802.00	946,431.00	40.7%	Yes

Explanation:
(required if Yes)

One-time ARRA funds were received in 2009-10

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2009-10)	4,067,927.00	2,916,359.00	-28.3%	Yes
1st Subsequent Year (2010-11)	4,067,927.00	2,517,359.00	-38.1%	Yes
2nd Subsequent Year (2011-12)	4,067,927.00	3,917,359.00	-3.7%	No

Explanation:
(required if Yes)

Basic Aid "Fair Share" reduced State Revenues in 2009-10 and 2010-2011

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2009-10)	3,399,777.00	3,514,773.00	3.4%	No
1st Subsequent Year (2010-11)	3,399,777.00	3,514,773.00	3.4%	No
2nd Subsequent Year (2011-12)	3,399,777.00	3,514,773.00	3.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2009-10)	3,028,017.00	2,073,316.00	-31.5%	Yes
1st Subsequent Year (2010-11)	3,088,576.00	2,077,380.00	-32.7%	Yes
2nd Subsequent Year (2011-12)	3,150,348.00	2,077,380.00	-34.1%	Yes

Explanation:
(required if Yes)

Expenditures were reduced for the State programs not funded by reserves

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2009-10)	3,359,361.00	4,819,712.00	43.5%	Yes
1st Subsequent Year (2010-11)	3,426,547.00	3,481,937.00	1.6%	No
2nd Subsequent Year (2011-12)	3,495,078.00	3,352,679.00	-4.1%	No

Explanation:
(required if Yes)

Increase in expenditures reallocated to ARRA funding

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2009-10)	8,140,506.00	8,215,777.00	0.9%	Met
1st Subsequent Year (2010-11)	8,138,506.00	6,978,563.00	-14.3%	Not Met
2nd Subsequent Year (2011-12)	8,140,506.00	8,378,563.00	2.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2009-10)	6,387,378.00	6,893,028.00	7.9%	Not Met
1st Subsequent Year (2010-11)	6,515,123.00	5,559,317.00	-14.7%	Not Met
2nd Subsequent Year (2011-12)	6,645,426.00	5,430,059.00	-18.3%	Not Met

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

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

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

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

One-time ARRA funds were received in 2009-10

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

Basic Aid "Fair Share" reduced State Revenues in 2009-10 and 2010-2011

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

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

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

Expenditures were reduced for the State programs not funded by reserves

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

Increase in expenditures realted to ARRA funding

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7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		1,166,832.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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)

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 (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Available Reserves Percentage (Criterion 10C, Line 7)	25.1%	19.2%	15.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	8.4%	6.4%	5.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2009-10)	(907,717.00)	32,111,685.00	2.8%	Met
1st Subsequent Year (2010-11)	(2,389,231.40)	32,560,539.00	7.3%	Not Met
2nd Subsequent Year (2011-12)	(1,605,151.40)	33,018,371.00	4.9%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Future reductions are being evaluated

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9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 01I, Line F2)	(Form MYPI, Line D2)	
Current Year (2009-10)		11,750,263.68	Met
1st Subsequent Year (2010-11)		8,896,032.88	Met
2nd Subsequent Year (2011-12)		7,290,881.48	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2009-10)		9,270,000.00	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 \$58,000 (greater of)	0	to 300
4% or \$58,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	41,425,778.00	41,815,709.00	41,808,541.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	41,425,778.00	41,815,709.00	41,808,541.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,242,773.34	1,254,471.27	1,254,256.23
6. Reserve Standard - by Amount (\$58,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,242,773.34	1,254,471.27	1,254,256.23

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10C. Calculating the District's Available Reserve Amount

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

Designated Reserve Amounts (Unrestricted resources 0000-1999 except Line 3)	Current Year Projected Year Totals (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	1,242,773.00	1,254,471.00	1,254,256.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	7,783,098.71	5,382,170.68	3,777,234.28
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)	(1.33)	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)	1,376,788.90	1,376,788.00	1,376,788.00
6. District's Available Reserves Amount (Sum lines 1 thru 5)	10,402,659.28	8,013,429.68	6,408,278.28
7. District's Available Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	25.11%	19.16%	15.33%
District's Reserve Standard (Section 10B, Line 7):	1,242,773.34	1,254,471.27	1,254,256.23
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 budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2009-10)	(4,804,044.00)	(5,433,207.00)	13.1%	629,163.00	Not Met
1st Subsequent Year (2010-11)	(4,958,835.00)	(5,433,207.00)	9.6%	474,372.00	Not Met
2nd Subsequent Year (2011-12)	(5,114,973.00)	(5,433,207.00)	6.2%	318,234.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2009-10)			0.0%	0.00	Not Met
1st Subsequent Year (2010-11)			0.0%	0.00	Not Met
2nd Subsequent Year (2011-12)			0.0%	0.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2009-10)			0.0%	0.00	Not Met
1st Subsequent Year (2010-11)			0.0%	0.00	Not Met
2nd Subsequent Year (2011-12)			0.0%	0.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions adjusted for fluctuating revenues and expenditures

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

No

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

n/a

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
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 (2008-09) Annual Payment (P & I)	Current Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	117,857	99,401	88,175	77,250
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	117,857	99,401	88,175	77,250
Has total annual payment increased over prior year (2008-09)?	No	No	No	No

125

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?

n/a

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)

126

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,541,685.00	2,541,685.00
3,005,580.00	3,005,580.00

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

Budget Adoption (Form 01CS, Item S7A)	First 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 (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

150,000.00	162,768.00
150,000.00	162,768.00
150,000.00	162,768.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

- d. Number of retirees receiving OPEB benefits
Current Year (2009-10)
1st Subsequent Year (2010-11)
2nd Subsequent Year (2011-12)

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2008-09)	Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	250.0	250.0	250.0	250.0

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

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 Budget Adoption

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

Nov 18, 2009

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

No

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

Nov 18, 2009

4. Period covered by the agreement:

Begin Date: Dec 31, 2009

End Date: Dec 31, 2010

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

129

Negotiations Not Settled

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

--

7. Amount included for any tentative salary increases

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

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

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

Current Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	No	No
2,554,383		
various		
720.0%		

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

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

No

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

--

Costs associated with health benefit increase for all labor groups included above

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

7. Amount included for any tentative salary increases

Current Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary increases

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

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?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

2009 SSC School District and County Office Financial Projection Dartboard ABX4 1 Budget Version (Updated September 14, 2009)

This version of SSC's Financial Projection Dartboard is based on the 2009-10 ABX4 1 State Budget revision. We have updated the COLA, CPI, and ten-year T-bill factors per the latest economic forecasts, and this resulted in changes to virtually every factor for 2008-09 and thereafter. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Statutory COLA (use for K-12 and COE Revenue Limits)	5.66%	4.25%	0.50% ¹	2.30% ¹	2.50%	3.00%
Revenue Limit Deficits:						
Eliminates COLA	.94643	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.97372	.89932	.89932	.89932	.89932	.89932
Total Deficit %	7.844%	18.355%	18.355%	18.355%	18.355%	18.355%
Net Revenue Limit Change: K-12	-2.63%	-7.64%	0.50%	2.30%	2.50%	3.00%
Revenue Limit Deficits—COEs:						
Eliminates COLA	.94643	.90785	.90785	.90785	.90785	.90785
Further RL Cut	.97377	.89639	.89639	.89639	.89639	.89639
Total Deficit %	7.839%	18.621%	18.621%	18.621%	18.621%	18.621%
Net Revenue Limit Change: COEs	-2.62%	-7.95%	0.50%	2.30%	2.50%	3.00%
Other Revenue Limit Adjustments ²	—	-\$252.83 per ADA	—	—	—	—
Special Education COLA (on state and local share only)	0.00%	0.00%	0.50%	2.30%	2.50%	3.00%
State Categorical Funding (including adult education and ROC/P) ³						
Tier I	0.00%	0.00%	0.50%	2.30%	2.50%	3.00%
Tier II	-15.38%	-4.46%	0.50%	2.30%	2.50%	3.00%
Tier III	-15.38%	-4.46%	0.50%	2.30%	2.50%	3.00%
California CPI	1.20%	0.50%	1.90%	2.20%	2.70%	3.00%
California Lottery ⁴	Base	\$109.50	\$111.00	\$111.50	\$111.50	\$111.50
	Proposition 20	\$11.50	\$13.25	\$13.25	\$13.50	\$13.50
Interest Rate for Ten-Year Treasuries	3.10%	3.60%	4.10%	4.40%	4.70%	4.90%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2008-09 Statewide Average (est.)	\$5,882	\$7,069	\$6,150
2009-10 Inflation Increase @ 4.25% COLA	\$250	\$300	\$261
2009-10 Statewide Average (est.)	\$6,132	\$7,369	\$6,411

2009-10 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant (will change at each apportionment) ²	\$4,778	\$4,855	\$5,003	\$5,845
Categorical Block Grant (est.) ⁵	\$401	\$401	\$401	\$401
Total	\$5,179	\$5,256	\$5,404	\$6,246

¹ While a positive statutory COLA is projected for 2010-11, the state's ability to fund it is suspect. Districts should have a contingency plan should the state decide not to fund this COLA percentage.

² The 2009 Budget Revision did not include the 11.428% deficit for 2008-09, which was proposed in the May Revision. Instead, the Budget Revision requires school district, COEs, and charter schools to reduce revenue limits by \$252.83 per ADA on a one-time basis in 2009-10. The charter school general purpose rates displayed above include this one-time reduction.

³ The categorical cut percentages are based on the amount of cuts from prior-year funding.

⁴ The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2009) for instructional materials.

⁵ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately.

DMUSD

Reconciliation of 2009-10 Existing Preschool Programs

Revenue Ages	District Instructional Program		District Enterprise Program	
	Fund 06	Spec Ed Preschool - ARRA 3-5 years	Fund 63	Fund 63
NCCSE - Funding	\$ 366,225	\$ -	Infant Care 6 wks to 18 mos	Infant Care 18 mos to 5 yrs
NCCSE - Regional	\$ 165,707	\$ -		
Preschool Ent NR - ARRA	\$ -	\$ 54,128		
Preschool Ent R	\$ 70,493	\$ -		
Preschool Ent R - ARRA	\$ -	\$ 97,787		
Local Revenue	\$ -	\$ -		
	\$ 602,425	\$ 151,915	\$ 109,000	\$ 337,000
			\$ 109,000	\$ 337,000

Expense

Certificated Staff	\$ 538,796	\$ 75,957	\$ -	\$ -
Classified Staff	\$ 236,854	\$ -	\$ 106,000	\$ 219,897
Benefits	\$ 169,400	\$ -	\$ 25,000	\$ 40,467
Supplies	\$ 15,684	\$ -	\$ -	\$ 12,057
Contracts	\$ 96,240	\$ 75,958	\$ -	\$ 9,425
	\$ 1,056,974	\$ 151,915	\$ 131,000	\$ 281,846
			\$ (22,000)	\$ 55,154

District Instructional Program required by Ed Code stipulates services be provided to individuals with exceptional needs from ages 3 to 5 years, inclusive, who are identified as requiring special education and services

District Enterprise Program Board Policy to be self-supporting when combined with all Enterprise Programs

Low Incidence count	732
Low Incidence Rate	372,2097
Low Inc. Apportionment	272,457

Section 7 - Out of Home Care Funding

Based on 2008-09 information
Amounts subject to change

[illegible]

Section 8 - Supplemental to Base

Per-ADA allocation	9.02
--------------------	------

[illegible]

Section 9 - Behavioral Intervention Plans - Mandate Cost Settlement- NOT INCLUDED

Per-ADA allocation 2008-09
Amounts subject to change

	Total	
	Day	Transect
Bonsall		
Cardiff		
Del Mar		
Encinitas		
Fallbrook El.		
Rancho S Fe		
Solana Bch.		
Vallecitos		
Fallbrook Hl		
San Diegoito		
Carlsbad		
Oceanside		
San Marcos		
Vista		
Total		

Section 10 - 2009-10 Apportionment Summary

[illegible]

Notes:

These revenue figures are preliminary; no proration factors have been included.

Without Equalization

Unit from Carlshad to NCCSE is for the DHH program

The distribution of Property Taxes and Local Assistance are based on 2008 10

COLA is not being funded

The 09-10 data is based on our SEI PA spreadsheet with Estimated B 3 ADA figures

Growth/Decline funds are being distributed based on the SEI BA average of \$422.67.

No amount is needed for 2009-10 to fund New Regionalized Classes or Programs growing because ranges are being distributed based on the SELFA average of \$422.6.

No increase is being proposed for the Out of Home Care. This estimate is based on

The incremental to Base of \$9,070,586⁹¹ is supplemental to being proposed for the Out of Home Care. This estimate is based on 2006-09 bed counts. Amounts are subject to change. Entitlement will be based on actual bed counts/pupil counts as of April 1, 2010.

Behavioral Intervention Plan - Mandate Supplemental to Base of \$9,020,000.

The \$65 million dedicated for the RIP mandate settlement was included in the Governor's New Decision and will be distributed to the District of Columbia.

Funding Sources: Outside AB602:
The \$50 million dedicated to the air transect settlement was included in the Governor's May Revision and will be the subject of the Budget Conference Committee process currently ongoing.

**Funding sources Outside About:
Mental Health Funds of \$5 20 will be allocated**

	Bonsall	Cardiff	Del Mar	Encinitas	Fallbrook El	Rancho S Fe	Solana Bch	Vallejos	Fallbrook Hi	San Diegoito	Carlsbad	Oceanside	San Marcos	Visita	Totals	Day Treatmt	RSPS	Low Inc.	Progs	Total
Mental Health	\$ 5.20	9,906	3,690	21,518	27,456	28,050	3,801	14,061	1,738	15,522	62,760	54,480	104,785	90,818	129,780	568,484	208			568,692.00

$$\$2,034,581 \times 18\% (\text{preschool students}) = \$366,224$$

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[REVINQ] District 011

Revenue Accounts Budget Inquiry

Help

Function REVSUM

12/2/2009 10:21:08 AM

PDFLST DNLOAD

Year 0910

Budget Revised

Fund-Sub 06 00

☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Objt-Sub	Pj Yr
From	0000 000		8792 025	
To	9999		8792 025	

UNRES.RES.

Display

☐ Fund
 ☒ Resource
 ☐ Goal
 ☐ Object
 ☐ Project

By:

Year

1						
	Resource-Sub	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	6500-000	\$165,707	\$0.00	\$0.00	\$165,707.00	100.0
	TOTALS	\$165,707	\$0.00	\$0.00	\$165,707.00	100.0

1 SPECIAL EDUCATION

[REVINQ] District 011

Revenue Accounts Budget Inquiry

[Help](#)

Function REVSUM

12/2/2009 10:19:23 AM

[PDFLST](#) [DNLOAD](#)

Year 0910

Budget Revised

Fund-Sub 06 00

☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Objt-Sub	PjYr
From	3319 000		8000	
To	3324		8999 999	

SPED:ARRA IDEA PTB SEC619 PRES

Display

By: ☐ Fund ☒ Resource ☐ Goal ☐ Object ☐ Project

Year

1						
	Resource-Sub	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	<u>3319-000</u>	\$54,128	\$10,638.00	\$0.00	\$43,490.00	80.3
2	<u>3320-000</u>	\$70,493	\$0.00	\$0.00	\$70,493.00	100.0
3	<u>3324-000</u>	\$97,787	\$19,230.00	\$0.00	\$78,557.00	80.3
	TOTALS	\$222,408	\$29,868.00	\$0.00	\$192,540.00	86.6

1 SPED:ARRA IDEA PTB SEC619 PRES

2 SP ED-IDEA PRESCH LOC ENT RIS

3 SPED:ARRA IDEA PTB SEC611 PRES

[EXPINQ] District 011 Expenditure Accounts Budget Inquiry

Help **Function** MAJOR
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12/2/2009 11:30:01 AM

Year 0910

Budget Revised

Fund-Sub 06 00

☐ Show combined total of Funds 03 and 06
 ☐ Show All Funds

	Res-Sub	Goal	Func	Objt-Sub	Sch	PjYr	Respn
From	0000 000	5730		1000			
To	9999	5730		7999			

UNRES.RES.

SPECIAL ED - PRESCHOOL

Display By:

☐ Fund
 ☐ Resource
 ☐ Goal
 ☒ Objt
 ☐ Func
 ☐ Sch
 ☐ Loc
 ☐ Cost Ctr
 ☐ PjYr

1						
	Object	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	1000	\$625,778	\$204,382.55	\$334,414.22	\$86,981.23	13.9
2	2000	\$236,855	\$20,042.60	\$216,812.40	\$0.00	
3	3000	\$156,128	\$47,059.70	\$122,341.62	(\$13,273.32)	
4	4000	\$15,684	\$3,191.48	\$1,125.11	\$11,367.41	72.5
5	5000	\$96,240	\$20.57	\$0.00	\$96,219.43	100.0
	TOTALS	\$1,130,685	\$274,696.90	\$674,693.35	\$181,294.75	16.0

- 1 CERTIFICATED SALARIES
- 2 CLASSIFIED SALARIES
- 3 FRINGE BENEFITS
- 4 BOOKS AND SUPPLIES
- 5 CONTRACT, OTHER SERVICES, UTIL.

[EXPINQ] District 011 Expenditure Accounts Budget Inquiry[Help](#)**Function** MAJOR

12/2/2009 11:29:44 AM

[PDFLST](#) [DNLOAD](#)

Year 0910

Budget Revised

Fund-Sub 06 00

☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Func	Objt-Sub	Sch	PjYr	Respn
From	3320 000			1000			
To	3320			7999			

SP ED-IDEA PRESCH LOC ENT RIS

Display By:

☐ Fund
☐ Resource
☐ Goal
☒ Objt
☐ Func
☐ Sch
☐ Loc
☐ Cost Ctr
☐ PjYr

1						
	Object	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	2000	\$70,493	\$70,493.00	\$0.00	\$0.00	
	TOTALS	\$70,493	\$70,493.00	\$0.00	\$0.00	

1 CLASSIFIED SALARIES

[EXPINQ] District 011 Expenditure Accounts Budget Inquiry

Help **Function** MAJOR
PDFLST **DNLOAD**

12/2/2009 11:37:26 AM

Year 0910

Budget Revised *

Fund-Sub 63 00

☐ Show combined total of Funds 03 and 06
 ☐ Show All Funds

	Res-Sub	Goal	Func	Objt-Sub	Sch	PjYr	Respn
From	0000 000			1000	076		
To	9999			7999	076		

UNRES.RES.

Display By:

☐ Fund
 ☐ Resource
 ☐ Goal
 ☒ Objt
 ☐ Func
 ☐ Sch
 ☐ Loc
 ☐ Cost Ctr
 ☐ PjYr

1						
	Object	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	2000	\$325,897	\$102,199.53	\$50,894.37	\$172,803.10	53.0
2	3000	\$62,467	\$25,598.76	\$20,860.42	\$16,007.82	25.6
3	4000	\$12,057	\$2,815.18	\$4,859.31	\$4,382.51	36.3
4	5000	\$9,425	\$350.58	\$194.42	\$8,880.00	94.2
	TOTALS	\$409,846	\$130,964.05	\$76,808.52	\$202,073.43	49.3

1 CLASSIFIED SALARIES

2 FRINGE BENEFITS

3 BOOKS AND SUPPLIES

4 CONTRACT, OTHER SERVICES, UTIL.

[REVINQ] District 011**Revenue Accounts Budget Inquiry**[Help](#)**Function** REVSUM

12/2/2009 11:38:18 AM

[PDFLST](#) [DNLOAD](#)

Year 0910

Budget Revised

Fund-Sub 63 00

☐ Show combined total of Funds 03 and 06 ☐ Show All Funds

	Res-Sub	Goal	Objt-Sub	PjYr
From			8699 076	
To			8699 076	

Display

By:

☐ Fund ☐ Resource ☐ Goal ☒ Object ☐ Project
 Year

1						
	Object-Sub	Budget	Accum Trans.	Encumbrances	Remaining Bal.	Rem%
1	8699-076	\$446,424	\$120,949.56	\$0.00	\$325,474.44	72.9
	TOTALS	\$446,424	\$120,949.56	\$0.00	\$325,474.44	72.9

1 INFANT CARE TUITION

DEL MAR UNION SCHOOL DISTRICT
2009/2010 PROJECTED COST FOR PARTICIPATION IN K-3 CSR PROGRAM
(based on 10/02/09 enrollment)

Class Size	as of 10/2/09	21:1	22:1	23:1	24:1	25:1	27:1	30:1
Students	2,340	2,340	2,340	2,340	2,340	2,340	2,340	2,340
FTEs	119	111	106	102	98	94	87	78
FTE reduction		8	13	17	21	25	32	41
Teacher Cost	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00	\$ 10,948,000.00
Cost Reduction	\$ -	\$ 519,646.00	\$ 878,981.00	\$ 1,164,948.00	\$ 1,501,387.00	\$ 1,856,784.00	\$ 2,502,676.00	\$ 3,176,000.00
*CSR Funding	\$ 2,300,508.00	\$ 2,265,876.00	\$ 2,147,569.00	\$ 2,028,259.00	\$ 1,908,950.00	\$ 1,670,332.00	\$ -	\$ -
Cost to District	\$ 8,647,492.00	\$ 8,162,478.00	\$ 7,921,450.00	\$ 7,754,793.00	\$ 7,537,663.00	\$ 7,420,884.00	\$ 8,445,324.00	\$ 7,772,000.00
Savings		\$ 485,014.00	\$ 726,042.00	\$ 892,699.00	\$ 1,109,829.00	\$ 1,226,608.00	\$ 202,168.00	\$ 875,492.00

*CSR Funding based on EC Section 52124.3 which provides new schedule of reduced funding percentages for classes exceeding 20.44 pupils for a four-year period from 2008-09 through 2011-12.

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Del Mar Union School District
Possible Salary Savings If Closing One School
as of 12/1/09

<i>Title</i>	<i>Salary</i>	<i>FTE</i>	<i>Savings</i>
Principal	147,162	1.0	\$ 147,162
School Admin Assistant	56,743	1.0	56,743
Office Assistant	46,633	1.0	46,633
Health Aide Technician	40,846	0.5	20,423
Library Media Specialist	44,012	0.5	22,006
School Plant Manager	52,830	1.0	52,830
Night Custodian	53,850	1.5	80,775
		<i>Total</i>	<u>\$ 426,573</u>
Enrichment Teacher	29,663	0.5	\$ 29,663
Classroom Teacher	205,128	3.0	205,128
		<i>Total</i>	<u>\$ 234,792</u>
		<i>Grand Total</i>	<u><u>\$ 661,364</u></u>

Note: Salary was derived by using the most recent employees hired.

Salary includes health and labor cost.

Health Benefit Cap \$8,818

Certificated Labor Cost 14.79%

Classified Labor Cost 21.37%

Del Mar Union School District
 Unrestricted General Fund
 Expenses per site
 Nov 3, 2009

	Del Mar Heights	Del Mar Hills	CDM	Ashley Falls	Torrey Hills	Sage	Sycamore	Ocean Air	District Total
Certificated Salaries	\$ 2,079,049	\$ 1,443,776	\$ 1,991,271	\$ 2,123,149	\$ 2,618,060	\$ 3,108,005	\$ 1,846,179	\$ 2,967,362	\$ 18,176,851
Classified Salaries	\$ 229,291	\$ 233,119	\$ 274,969	\$ 244,127	\$ 255,679	\$ 269,601	\$ 265,704	\$ 268,093	\$ 2,040,583
Benefits	\$ 486,329	\$ 376,673	\$ 519,594	\$ 505,486	\$ 622,980	\$ 726,306	\$ 469,765	\$ 676,375	\$ 4,383,508
Books and Supplies	\$ 126,298	\$ 111,998	\$ 134,413	\$ 164,110	\$ 203,001	\$ 301,820	\$ 148,184	\$ 207,153	\$ 1,396,977
Contracts and other Services	\$ 105,511	\$ 88,015	\$ 116,824	\$ 140,474	\$ 129,074	\$ 151,174	\$ 124,590	\$ 126,869	\$ 982,531
	\$ 3,026,478	\$ 2,253,581	\$ 3,037,071	\$ 3,177,346	\$ 3,828,794	\$ 4,556,906	\$ 2,854,422	\$ 4,245,852	\$ 26,980,450

**Del Mar Union School District
09-10 ESC Site Funding**

Reconciliation of Positions Filled

October 13, 2009

Site	Hired Certificated FTE	Hired Classified FTE	Certificated Dollar Value	Classified Dollar Value	Combined Purchased Staff
Ashley Falls	2.40	0.00	\$ 216,000	\$ -	\$ 216,000
Carmel Del Mar	2.00	0.00	\$ 180,000	\$ -	\$ 180,000
Del Mar Heights	2.00	0.00	\$ 180,000	\$ -	\$ 180,000
Del Mar Hills	1.80	0.00	\$ 162,000	\$ -	\$ 162,000
Ocean Air	2.60	0.00	\$ 234,000	\$ -	\$ 234,000
Sage Canyon	1.85	0.50	\$ 166,500	\$ 15,000	\$ 181,500
Sycamore Ridge	2.10	0.00	\$ 189,000	\$ -	\$ 189,000
Torrey Hills	1.70	0.00	\$ 153,000	\$ -	\$ 153,000
	16.45	0.50	\$ 1,480,500	\$ 15,000	\$ 1,495,500

Site	DMSEF Deferred from 2008-09	DMSEF Check dated 4/29/2009	DMSEF Check dated 6/15/2009	DMSEF Check dated 10/13/2009	Total DMSEF Donations
Ashley Falls	\$ 72,568.80	\$ 143,431	\$ -		\$ 216,000
Carmel Del Mar	\$ 10,987.00	\$ 168,918	\$ 95		\$ 180,000
Del Mar Heights	\$ 6,575.00	\$ 173,425	\$ -		\$ 180,000
Del Mar Hills	\$ 2,600.00	\$ 143,582	\$ 1,477	\$ 14,341	\$ 162,000
Ocean Air	\$ 9,269.32	\$ 242,021	\$ 710		\$ 252,000
Sage Canyon	\$ 25,020.50	\$ 222,612	\$ 3,045	\$ (3,045)	\$ 247,633
Sycamore Ridge	\$ 49,325.00	\$ 139,675	\$ -		\$ 189,000
Torrey Hills	\$ 29,641.14	\$ 115,879	\$ 26,388	\$ 8,092	\$ 180,000
	\$ 205,986.76	\$ 1,349,543	\$ 31,715	\$ 19,388	\$ 1,606,633

Site	Balance
Ashley Falls	\$ -
Carmel Del Mar	\$ -
Del Mar Heights	\$ -
Del Mar Hills	\$ -
Ocean Air	\$ 18,000
Sage Canyon	\$ 66,133
Sycamore Ridge	\$ -
Torrey Hills	\$ 27,000
	\$ 111,133

Del Mar Union School District
Plant Manager and Night Custodian Time Standards
2009-2010

1. One Plant Manager/Night Custodian for every 13 teachers.....
plus
2. One Plant Manager/Night Custodian for every 325 students.....
plus
3. One Plant Manager/Night Custodian for every 13 classrooms....
plus
4. One Plant Manager/Night Custodian for every 18000 sq. ft.....
total divided by 4

			Allocation Per Formula	Staffing Assigned	Variance
Ashley Falls:	27 Teachers divided by 13	2.08			
	474 Students divided by 325	1.46			
	27 Classrooms divided by 13	2.08			
	65226 Sq. Ft. divided by 18000	3.62			
	Total divided by 4	9.24	2.31		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.37	2.40	0.03
Sage Canyon	42 Teachers divided by 13	3.23			
	763 Students divided by 325	2.35			
	42 Classrooms divided by 13	3.23			
	67314 Sq. Ft. divided by 18000	3.74			
	Total divided by 4	12.55	3.14		
	Community usage		0.06		
	(FTE) Total Custodians needed		3.20	3.00	-0.20
Torrey Hills	37 Teachers divided by 13	2.85			
	656 Students divided by 325	2.02			
	37 Classrooms divided by 13	2.85			
	66273 Sq. Ft. divided by 18000	3.68			
	Total divided by 4	11.39	2.85		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.91	3.00	0.09
Ocean Air	38 Teachers divided by 13	2.92			
	683 Students divided by 325	2.10			
	38 Classrooms divided by 13	2.92			
	87400 Sq. Ft. divided by 18000	4.86			
	Total divided by 4	12.80	3.20		
	Community usage		0.06		
	(FTE) Total Custodians needed		3.26	3.00	-0.26
C.D.M.	27 Teachers divided by 13	2.08			
	436 Students divided by 325	1.34			
	27 Classrooms divided by 13	2.08			
	48650 Sq. Ft. divided by 18000	2.70			
	Total divided by 4	8.20	2.05		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.41	2.20	-0.21
Sycamore	29 Teachers divided by 13	2.23			
	447 Students divided by 325	1.38			
	29 Classrooms divided by 13	2.23			
	63600 Sq. Ft. divided by 18000	3.53			
	Total divided by 4	9.37	2.34		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	Preschool cleaning		0.40		
	(FTE) Total Custodians needed		3.10	3.00	-0.10
D.M.Heights	29 Teachers divided by 13	2.23			
	443 Students divided by 325	1.36			
	29 Classrooms divided by 13	2.23			
	52406 Sq. Ft. divided by 18000	2.91			
	Total divided by 4	8.74	2.18		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.54	2.40	-0.14
D.M.Hills	21 Teachers divided by 13	1.62			
	332 Students divided by 325	1.021538462			
	21 Classrooms divided by 13	1.62			
	43985 Sq. Ft. divided by 18000	2.44			
	Total divided by 4	6.70	1.67		
	Less than 450 allowance		0.30		
	Community usage		0.06		
	(FTE) Total Custodians needed		2.03	2.00	-0.03
ECC,D.O.	39 Teachers divided by 13	3.00			
	47 Students divided by 325	0.14			
	10 Classrooms divided by 13	0.77			
	6750 Sq. Ft. divided by 18000	0.38			
	Total divided by 4	4.29	1.07		
	Community usage		0.06		
	(FTE) Total Custodians needed		1.13	1.00	-0.13
District Totals			22.96	22.00	-0.96

For 09-10 the District will have 8 Plant Managers and 14 Night Custodians
On June 24, 2009 the "Floater" position which also provided substitute coverage was eliminated
Night Custodians are managed by the Maintenance Department and may be allocated to alternate sites as needed

2009-2010 District Administration Salary Allocation

	Fund 3	Fund 6	Fund 63	Fund 13	Fund 49
	Unrestricted General Fund	Restricted General Fund	Childcare	Child Nutrition Services	Communities Facilities District
<u>District Office:</u>					
<u>Curriculum</u>					
Bales	100%				
McClurg	37%	30%	33%		
Shanahan	88%	12%			
<u>Superintendent</u>					
McClain	100%				
Forte	100%				
Gonsalves	100%				
<u>Personnel</u>					
Vacancy	80%		20%		
Nadlonek	80%		20%		
Vance	50%	50%			
<u>Pupil Services</u>					
Weinberg	20%	80%			
Wyman	20%	80%			
<u>Business Services</u>					
Whittington	80%		10%		10%
Anderson	93%		7%		
Birks	85%				15%
Harris	93%		7%		
Loy	80%		10%		10%
Kao				100%	
Mendenhall	80%		20%		
<u>Technology:</u>					
Casey	100%				
Blake	100%				
Boteler	100%				
Mendoza	100%				
Pinto	100%				
Hopper	50%				
<u>Maintenance:</u>					
Wheaton	50%	50%			
Gordon		100%			
Lezak		52%		48%	
Lum	100%				
Lupian	100%				
Martinez	100%				
Otero		100%			
Reyes		48%		52%	
Williams	50%	50%			
Nguyen	37.5%		62.5%		
<u>Childcare Admin:</u>					
Komosinski			100%		
Leeper			100%		
Jacob			100%		
Taovil			100%		
Williams			100%		
Liu			100%		
Swann			100%		
Yamate			100%		
Roath			100%		

Del Mar Union School District
Unrestricted General Fund
Position Averages

10/31/2009

All figures include salary, 14% labor costs for certificated, 21% labor costs for classified, and \$8,048 health cap, and \$1,755 master's stipend where applicable

	Average	Contract Days	Average Contract Hours	Daily Rate	Average Contract Hours
Average of lowest 10 teachers	\$ 70,000.00	184		\$ 380.43	
Average of all 218 teachers (incl. ESC)	\$ 92,000.00	184		\$ 500.00	
Average of all 35.5 ESC Teachers	\$ 86,000.00	184		\$ 467.39	
Average of additional 41 K-3 CSR Teachers	\$ 77,000.00	184		\$ 418.48	
Lowest Teacher (1,2)	\$ 59,000.00	184		\$ 320.65	
Highest Teacher (5,37)	\$ 117,000.00	184		\$ 635.87	
Principal	\$ 145,439.00	210		\$ 692.57	
Vice Principal (Step 3)	\$ 111,924.80	200		\$ 559.62	
Certificated Management	\$ 156,837.38	220		\$ 712.90	
Superintendent (Step 2.5)	\$ 212,393.00	247		\$ 859.89	(with 30 vacation days)
Classified Management	\$ 123,196.44		2080		\$ 59.23
School Admin Asst	\$ 70,785.00		1907		\$ 37.12
School Office Asst	\$ 50,871.00		1678		\$ 30.32
Health Aide Tech	\$ 23,965.00		1078		\$ 22.23
Library Media Specialist	\$ 32,719.00		1250		\$ 26.18
School Plant Manager	\$ 65,090.00		2080		\$ 31.29

DEL MAR UNION SCHOOL DISTRICT GROUP 1 - REGULAR CLASSIFIED

CLASSIFIED SALARY SCHEDULE: Effective December 1, 2008

ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	LONGEVITY		
	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL @ 5%	ANNUAL @ 10%	ANNUAL @ 15%
	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY
1	\$21,080.04	\$22,129.81	\$23,234.63	\$24,394.48	\$25,617.43	\$26,900.78	\$28,241.86	\$29,654.09	\$31,136.79	\$32,619.49	\$34,102.20
	1,756.67	1,844.15	1,936.22	2,032.87	2,134.79	2,241.73	2,353.49	2,471.17	2,594.73	2,718.29	2,841.85
	10.13	10.64	11.17	11.73	12.32	12.93	13.58	14.26	14.97	15.68	16.40
2	\$21,606.59	\$22,682.89	\$23,816.58	\$25,004.62	\$26,257.42	\$27,571.99	\$28,949.32	\$30,395.10	\$31,914.86	\$33,434.61	\$34,954.37
	1,800.55	1,890.24	1,984.71	2,083.72	2,188.12	2,297.67	2,412.44	2,532.93	2,659.57	2,786.22	2,912.86
	10.39	10.91	11.45	12.02	12.62	13.26	13.92	14.61	15.34	16.07	16.80
3	\$22,146.24	\$23,249.39	\$24,412.27	\$25,629.50	\$26,914.20	\$28,260.31	\$29,672.88	\$31,156.50	\$32,714.32	\$34,272.15	\$35,829.97
	1,845.52	1,937.45	2,034.36	2,135.79	2,242.85	2,355.03	2,472.74	2,596.37	2,726.19	2,856.01	2,985.83
	10.65	11.18	11.74	12.32	12.94	13.59	14.27	14.98	15.73	16.48	17.23
4	\$22,699.13	\$23,830.66	\$25,023.58	\$26,271.03	\$27,588.10	\$28,968.08	\$30,415.83	\$31,934.86	\$33,531.60	\$35,128.35	\$36,725.09
	1,891.59	1,985.89	2,085.30	2,189.25	2,299.01	2,414.01	2,534.65	2,661.24	2,794.30	2,927.36	3,060.42
	10.91	11.46	12.03	12.63	13.26	13.93	14.62	15.35	16.12	16.89	17.66
5	\$23,265.57	\$24,425.36	\$25,649.64	\$26,928.97	\$28,278.10	\$29,693.61	\$31,175.21	\$32,733.94	\$34,370.64	\$36,007.34	\$37,644.03
	1,938.80	2,035.45	2,137.47	2,244.08	2,356.51	2,474.47	2,597.93	2,727.83	2,864.22	3,000.61	3,137.00
	11.19	11.74	12.33	12.95	13.60	14.28	14.99	15.74	16.52	17.31	18.10
6	\$23,846.09	\$25,040.18	\$26,289.64	\$27,602.87	\$28,985.56	\$30,434.69	\$31,953.65	\$33,552.14	\$35,229.74	\$36,907.35	\$38,584.96
	1,987.17	2,086.68	2,190.80	2,300.24	2,415.46	2,536.22	2,662.80	2,796.01	2,935.81	3,075.61	3,215.41
	11.46	12.04	12.64	13.27	13.94	14.63	15.36	16.13	16.94	17.74	18.55
7	\$24,442.12	\$25,665.07	\$26,948.11	\$28,294.31	\$29,709.13	\$31,194.50	\$32,752.39	\$34,392.49	\$36,112.12	\$37,831.74	\$39,551.36
	2,036.84	2,138.76	2,245.68	2,357.86	2,475.76	2,599.54	2,729.37	2,866.04	3,009.34	3,152.65	3,295.95
	11.75	12.34	12.96	13.60	14.28	15.00	15.75	16.53	17.36	18.19	19.02
8	\$25,053.61	\$26,306.75	\$27,622.00	\$29,000.42	\$30,451.48	\$31,975.13	\$33,572.71	\$35,253.33	\$37,015.99	\$38,778.66	\$40,541.33
	2,087.80	2,192.23	2,301.83	2,416.70	2,537.62	2,664.59	2,797.73	2,937.78	3,084.67	3,231.55	3,378.44
	12.05	12.65	13.28	13.94	14.64	15.37	16.14	16.95	17.80	18.64	19.49
9	\$25,679.18	\$26,963.87	\$28,311.32	\$29,725.23	\$31,212.63	\$32,772.94	\$34,411.63	\$36,133.02	\$37,939.67	\$39,746.32	\$41,552.97
	2,139.93	2,246.99	2,359.28	2,477.10	2,601.05	2,731.08	2,867.64	3,011.08	3,161.64	3,312.19	3,462.75
	12.35	12.96	13.61	14.29	15.01	15.76	16.54	17.37	18.24	19.11	19.98
10	\$26,320.85	\$27,637.77	\$29,017.84	\$30,470.28	\$31,992.59	\$33,593.16	\$35,270.78	\$37,034.78	\$38,886.52	\$40,738.26	\$42,590.00
	2,193.40	2,303.15	2,418.15	2,539.19	2,666.05	2,799.43	2,939.23	3,086.23	3,240.54	3,394.85	3,549.17
	12.65	13.29	13.95	14.65	15.38	16.15	16.96	17.81	18.70	19.59	20.48
11	\$26,978.30	\$28,327.43	\$29,742.35	\$31,231.09	\$32,793.51	\$34,431.76	\$36,152.75	\$37,960.99	\$39,859.04	\$41,757.09	\$43,655.14
	2,248.19	2,360.62	2,478.53	2,602.59	2,732.79	2,869.31	3,012.73	3,163.42	3,321.59	3,479.76	3,637.93
	12.97	13.62	14.30	15.01	15.77	16.55	17.38	18.25	19.16	20.08	20.99
12	\$27,652.54	\$29,037.91	\$30,486.39	\$32,011.38	\$33,612.54	\$35,292.26	\$37,056.20	\$38,912.77	\$40,858.40	\$42,804.04	\$44,749.68
	2,304.38	2,419.83	2,540.53	2,667.61	2,801.05	2,941.02	3,088.02	3,242.73	3,404.87	3,567.00	3,729.14
	13.29	13.96	14.66	15.39	16.16	16.97	17.82	18.71	19.64	20.58	21.51
13	\$28,342.54	\$29,762.82	\$31,247.54	\$32,811.46	\$34,453.24	\$36,175.57	\$37,982.47	\$39,884.68	\$41,878.91	\$43,873.15	\$45,867.38
	2,361.88	2,480.24	2,603.96	2,734.29	2,871.10	3,014.63	3,165.21	3,323.72	3,489.91	3,656.10	3,822.28
	13.63	14.31	15.02	15.77	16.56	17.39	18.26	19.18	20.13	21.09	22.05
14	\$29,051.34	\$30,506.52	\$32,031.51	\$33,633.02	\$35,315.08	\$37,080.36	\$38,932.90	\$40,883.78	\$42,927.97	\$44,972.16	\$47,016.35
	2,420.94	2,542.21	2,669.29	2,802.75	2,942.92	3,090.03	3,244.41	3,406.98	3,577.33	3,747.68	3,918.03
	13.97	14.67	15.40	16.17	16.98	17.83	18.72	19.66	20.64	21.62	22.60
15	\$29,779.02	\$31,270.36	\$32,832.94	\$34,472.24	\$36,199.53	\$38,007.97	\$39,906.16	\$41,903.84	\$43,999.03	\$46,094.22	\$48,189.41
	2,481.59	2,605.86	2,736.08	2,872.69	3,016.63	3,167.33	3,325.51	3,491.99	3,666.59	3,841.19	4,015.78
	14.32	15.03	15.79	16.57	17.40	18.27	19.19	20.15	21.15	22.16	23.17
16	\$30,522.04	\$32,050.81	\$33,654.50	\$35,335.21	\$37,103.18	\$38,959.75	\$40,902.23	\$42,949.43	\$45,096.90	\$47,244.37	\$49,391.84
	2,543.50	2,670.90	2,804.54	2,944.60	3,091.93	3,246.65	3,408.52	3,579.12	3,758.07	3,937.03	4,115.99
	14.67	15.41	16.18	16.99	17.84	18.73	19.66	20.65	21.68	22.71	23.75
17	\$31,286.61	\$32,850.64	\$34,494.27	\$36,217.18	\$38,029.45	\$39,933.01	\$41,926.64	\$44,023.36	\$46,224.53	\$48,425.70	\$50,626.87
	2,607.22	2,737.55	2,874.52	3,018.10	3,169.12	3,327.75	3,493.89	3,668.61	3,852.04	4,035.48	4,218.91
	15.04	15.79	16.58	17.41	18.28	19.20	20.16	21.17	22.22	23.28	24.34
18	\$32,069.10	\$33,670.27	\$35,355.01	\$37,121.13	\$38,978.54	\$40,931.77	\$42,974.93	\$45,124.15	\$47,380.36	\$49,636.56	\$51,892.77
	2,672.43	2,805.86	2,946.25	3,093.43	3,248.21	3,410.98	3,581.24	3,760.35	3,948.36	4,136.38	4,324.40
	15.42	16.19	17.00	17.85	18.74	19.68	20.66	21.69	22.78	23.86	24.95

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	LONGEVITY		
	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL @ 5%	ANNUAL @ 10%	ANNUAL @ 15%
	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY	MONTHLY HOURLY
19	\$32,870.53	\$34,517.68	\$36,244.03	\$38,049.59	\$39,955.83	\$41,953.07	\$44,048.87	\$46,253.13	\$48,565.78	\$50,878.44	\$53,191.09
	2,739.21	2,876.47	3,020.34	3,170.80	3,329.65	3,496.09	3,670.74	3,854.43	4,047.15	4,239.87	4,432.59
	15.80	16.60	17.43	18.29	19.21	20.17	21.18	22.24	23.35	24.46	25.57
20	\$33,692.09	\$35,378.17	\$37,144.80	\$39,004.05	\$40,951.90	\$43,001.78	\$45,151.00	\$47,408.95	\$49,779.40	\$52,149.85	\$54,520.29
	2,807.67	2,948.18	3,095.40	3,250.34	3,412.66	3,583.48	3,762.58	3,950.75	4,148.28	4,345.82	4,543.36
	16.20	17.01	17.86	18.75	19.69	20.67	21.71	22.79	23.93	25.07	26.21
21	\$34,533.79	\$36,262.83	\$38,075.10	\$39,977.31	\$41,980.20	\$44,075.72	\$46,278.63	\$48,594.31	\$51,024.02	\$53,453.74	\$55,883.45
	2,877.82	3,021.90	3,172.92	3,331.44	3,498.35	3,672.98	3,856.55	4,049.53	4,252.00	4,454.48	4,656.95
	16.60	17.43	18.31	19.22	20.18	21.19	22.25	23.36	24.53	25.70	26.87
22	\$35,396.96	\$37,168.96	\$39,026.87	\$40,978.75	\$43,027.29	\$45,179.19	\$47,434.46	\$49,807.51	\$52,297.89	\$54,788.27	\$57,278.64
	2,949.75	3,097.41	3,252.24	3,414.90	3,585.61	3,764.93	3,952.87	4,150.63	4,358.16	4,565.69	4,773.22
	17.02	17.87	18.76	19.70	20.69	21.72	22.81	23.95	25.14	26.34	27.54
23	\$36,280.28	\$38,096.57	\$40,002.81	\$42,001.68	\$44,103.91	\$46,309.51	\$48,622.50	\$51,053.62	\$53,606.31	\$56,158.99	\$58,711.67
	3,023.36	3,174.71	3,333.57	3,500.14	3,675.33	3,859.13	4,051.88	4,254.47	4,467.19	4,679.92	4,892.64
	17.44	18.32	19.23	20.19	21.20	22.26	23.38	24.55	25.77	27.00	28.23
24	\$37,185.59	\$39,048.35	\$41,002.92	\$43,051.45	\$45,204.69	\$47,464.99	\$49,838.73	\$52,330.27	\$54,946.78	\$57,563.29	\$60,179.81
	3,098.80	3,254.03	3,416.91	3,587.62	3,767.06	3,955.42	4,153.23	4,360.86	4,578.90	4,796.94	5,014.98
	17.88	18.77	19.71	20.70	21.73	22.82	23.96	25.16	26.42	27.67	28.93
25	\$38,116.74	\$40,025.97	\$42,028.53	\$44,126.73	\$46,332.83	\$48,651.69	\$51,082.22	\$53,641.06	\$56,323.12	\$59,005.17	\$61,687.22
	3,176.39	3,335.50	3,502.38	3,677.23	3,861.07	4,054.31	4,256.85	4,470.09	4,693.59	4,917.10	5,140.60
	18.33	19.24	20.21	21.21	22.28	23.39	24.56	25.79	27.08	28.37	29.66
26	\$39,071.20	\$41,024.64	\$43,077.46	\$45,232.89	\$47,492.68	\$49,866.58	\$52,363.83	\$54,981.55	\$57,730.63	\$60,479.70	\$63,228.78
	3,255.93	3,418.72	3,589.79	3,769.41	3,957.72	4,155.55	4,363.65	4,581.80	4,810.89	5,039.98	5,269.07
	18.78	19.72	20.71	21.75	22.83	23.97	25.17	26.43	27.76	29.08	30.40
27	\$40,049.80	\$42,052.19	\$44,153.58	\$46,363.20	\$48,682.16	\$51,115.38	\$53,669.66	\$56,354.85	\$59,172.59	\$61,990.33	\$64,808.07
	3,337.48	3,504.35	3,679.46	3,863.60	4,056.85	4,259.61	4,472.47	4,696.24	4,931.05	5,165.86	5,400.67
	19.25	20.22	21.23	22.29	23.40	24.57	25.80	27.09	28.45	29.80	31.16
28	\$41,051.24	\$43,101.96	\$45,259.48	\$47,520.03	\$49,897.05	\$52,392.02	\$55,013.77	\$57,761.11	\$60,649.17	\$63,537.22	\$66,425.28
	3,420.94	3,591.83	3,771.62	3,960.00	4,158.09	4,366.00	4,584.48	4,813.43	5,054.10	5,294.77	5,535.44
	19.74	20.72	21.76	22.85	23.99	25.19	26.45	27.77	29.16	30.55	31.94
29	\$42,079.54	\$44,181.52	\$46,388.71	\$48,709.76	\$51,143.57	\$53,704.41	\$56,386.38	\$59,203.60	\$62,163.78	\$65,123.96	\$68,084.14
	3,506.63	3,681.79	3,865.73	4,059.15	4,261.96	4,475.37	4,698.86	4,933.63	5,180.31	5,427.00	5,673.68
	20.23	21.24	22.30	23.42	24.59	25.82	27.11	28.46	29.89	31.31	32.73
30	\$43,130.65	\$45,286.58	\$47,549.90	\$49,925.15	\$52,424.58	\$55,047.33	\$57,800.63	\$60,686.64	\$63,720.97	\$66,755.30	\$69,789.64
	3,594.22	3,773.88	3,962.49	4,160.43	4,368.71	4,587.28	4,816.72	5,057.22	5,310.08	5,562.94	5,815.80
	20.74	21.77	22.86	24.00	25.20	26.47	27.79	29.18	30.64	32.09	33.55
31	\$44,206.93	\$46,419.59	\$48,740.63	\$51,175.58	\$53,732.75	\$56,420.82	\$59,245.08	\$62,203.77	\$65,313.96	\$68,424.15	\$71,534.34
	3,683.91	3,868.30	4,061.72	4,264.63	4,477.73	4,701.74	4,937.09	5,183.65	5,442.83	5,702.01	5,961.19
	21.25	22.32	23.43	24.60	25.83	27.13	28.48	29.91	31.40	32.90	34.39
32	\$45,312.09	\$47,577.91	\$49,958.21	\$52,453.77	\$55,078.55	\$57,828.73	\$60,723.58	\$63,758.30	\$66,946.21	\$70,134.13	\$73,322.04
	3,776.01	3,964.83	4,163.18	4,371.15	4,589.88	4,819.06	5,060.30	5,313.19	5,578.85	5,844.51	6,110.17
	21.78	22.87	24.02	25.22	26.48	27.80	29.19	30.65	32.19	33.72	35.25
33	\$46,446.43	\$48,767.48	\$51,206.66	\$53,766.66	\$56,455.53	\$59,275.95	\$62,242.71	\$65,351.75	\$68,619.34	\$71,886.93	\$75,154.52
	3,870.54	4,063.96	4,267.22	4,480.55	4,704.63	4,939.66	5,186.89	5,445.98	5,718.28	5,990.58	6,262.88
	22.33	23.45	24.62	25.85	27.14	28.50	29.92	31.42	32.99	34.56	36.13
34	\$47,607.60	\$49,986.67	\$52,486.83	\$55,110.82	\$57,866.92	\$60,757.85	\$63,798.77	\$66,985.55	\$70,334.82	\$73,684.10	\$77,033.38
	3,967.30	4,165.56	4,373.90	4,592.57	4,822.24	5,063.15	5,316.56	5,582.13	5,861.24	6,140.34	6,419.45
	22.89	24.03	25.23	26.50	27.82	29.21	30.67	32.20	33.81	35.43	37.04
35	\$48,798.36	\$51,237.54	\$53,798.88	\$56,489.09	\$59,314.88	\$62,279.79	\$65,393.37	\$68,663.51	\$72,096.68	\$75,529.86	\$78,963.03
	4,066.53	4,269.79	4,483.24	4,707.42	4,942.91	5,189.98	5,449.45	5,721.96	6,008.06	6,294.15	6,580.25
	23.46	24.63	25.86	27.16	28.52	29.94	31.44	33.01	34.66	36.31	37.96
38	\$51,783.90	\$54,373.43	\$57,091.83	\$59,945.82	\$62,943.45	\$66,090.08	\$69,395.13	\$72,865.29	\$76,508.55	\$80,151.81	\$83,795.08
	4,315.33	4,531.12	4,757.65	4,995.49	5,245.29	5,507.51	5,782.93	6,072.11	6,375.71	6,679.32	6,982.92
	24.90	26.14	27.45	28.82	30.26	31.77	33.36	35.03	36.78	38.53	40.29
40	\$53,153.81	\$55,811.75	\$58,602.08	\$61,532.18	\$64,608.80	\$67,839.23	\$71,231.20	\$74,792.76	\$78,532.39	\$82,272.03	\$86,011.67
	4,429.48	4,650.98	4,883.51	5,127.68	5,384.07	5,653.27	5,935.93	6,232.73	6,544.37	6,856.00	7,167.64
	25.55	26.83	28.17	29.58	31.06	32.62	34.25	35.96	37.76	39.55	41.35
41	\$56,589.77	\$59,419.59	\$62,390.46	\$65,510.16	\$68,785.67	\$72,224.95	\$75,836.05	\$79,628.09	\$83,609.50	\$87,590.90	\$91,572.31
	4,715.81	4,951.63	5,199.21	5,459.18	5,732.14	6,018.75	6,319.67	6,635.67	6,967.46	7,299.24	7,631.03
	27.21	28.57	30.00	31.50	33.07	34.72	36.46	38.28	40.20	42.11	44.03
51	\$72,439.69	\$76,062.11	\$79,866.67	\$83,858.54	\$88,051.47	\$92,454.05	\$97,076.56	\$101,931.09	\$107,027.64	\$112,124.20	\$117,220.75
	6,036.64	6,338.51	6,655.56	6,988.21	7,337.62	7,704.50	8,089.71	8,494.26	8,918.97	9,343.68	9,768.40
	34.83	36.57	38.40	40.32	42.33	44.45	46.67	49.01	51.46	53.91	56.36

<u>RANGE</u>	<u>BARGAINING UNIT CLASSIFICATION</u>
5	Summer Temporary Custodian
6	School Age - Childcare Worker I Noon Duty
10	School Age Child Care Worker II Childcare Instructional Assistant - Preschool Instructional Aide I - Classroom, ELL Aide
11	Child Care Program Specialist
12	Special Education Aide I Childcare Teacher - Preschool
14	Child Nutrition Services Assistant
16	Custodian/Night Custodian Instructional Aide II - ESC, PE Volunteer Coordinator Health Aide Technician
18	Special Education Aide II
19	District Groundsman/Custodian Child Nutrition Delivery Driver Child Nutrition Services Assistant II
20	Account Clerk
21	School Plant Managers Utility Worker/Driver School Office Assistant Library Media Specialist
23	Maintenance Worker Assistant Child Care Director Lead Night Custodian

<u>RANGE</u>	<u>BARGAINING UNIT CLASSIFICATION</u>
24	Account Technician
26	Child Care Administrative Assistant School Administrative Assistant District Office Administrative Assistant
28	Childcare Accounting Specialist
30	Maintenance Worker III
32	Program Assistant, Pupil Services Program Assistant, Curriculum and Instruction Student Info Data Mgmt Coordinator
33	Webmaster/Technology Technician Certified Occupational Therapy Assistant (COTA) Custodial Services Supervisor
35	Personnel Technician
38	Computer Technician Supervisor Computer/Network/Telecommunications Systems Technician Scientist In Residence PE Director/ Coordinator
40	LVN/Aide Business Services Specialist Payroll/Benefits Supervisor
41	Business Services Coordinator
51	Occupational Therapist

Salary Rules

**Longevity Increase after the following years of service:*

- 10 years of service - 5% Increase
- 15 years of service - 10% Increase
- 20 years of service - 15% Increase

Vacation is based upon a 12 month year:

- 6 days - 6 months of service
- 12 days - 1 through 4 years of service - 1 day per month
- 15 days - 5 through 9 years of service - 1.25 days per month
- 18 days - 10 through 19 years of service - 1.5 days per month

- 1) Initial placement: Experience credit of two years may be applied at the time of employment. Such experience credit must relate to assignment in Del Mar. The Board of Trustees may grant additional years of experience credit upon the recommendation of the Superintendent.
- 2) Experience increments relate to length of service.
- 3) Range placement relates to job assignment exclusively.
- 4) Experience increments are earned annually and are effective on July 1. In order to qualify for an experience increment, an employee must have service in paid status in a position in the classified service for at least 75% of the required days of service in the job assignment. Vacation and holiday periods are excluded from this calculation.
- 5) Salary ranges are assigned to job assignments. If an employee is reclassified into a different salary range during the year, the employee remains in the currently assigned experience column. If a range change is to become effective in an ensuing year, the employee will move to the next appropriate experience column, except that no employee may advance more than a single experience column in any single year.
- 6) Employees are eligible for Longevity at the beginning of the Fiscal Year (July 1st) of their eleventh, sixteenth, and twenty-first year of service at the District.
- 7) Range placement is made by the Board of Trustees upon recommendation of the Superintendent.

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DEL MAR UNION SCHOOL DISTRICT **GROUP 2 - CLASSIFIED BOARD MEMBERS**

CLASSIFIED BOARD MEMBERS SALARY SCHEDULE: Effective July 1, 2007
BOARD APPROVED - AUGUST 29, 2007

DAYS	RANGE	STEP 1
		ANNUAL MONTHLY
12 PAYS	1	\$2,952.00 246.00

RANGE
1

IDENTIFICATION
Board Member

DEL MAR UNION SCHOOL DISTRICT GROUP 3 - REGULAR CERTIFICATED

CERTIFICATED SALARY SCHEDULE: Effective December 1, 2008

ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

STEP	<u>RANGE 1</u> BA* ANNUAL	<u>RANGE 2</u> BA + 15* ANNUAL	<u>RANGE 3</u> BA + 30* ANNUAL	<u>RANGE 4</u> BA + 45* ANNUAL	<u>RANGE 5</u> BA + 60* ANNUAL
1	\$41,848	\$44,607	\$47,375	\$50,411	\$53,442
2	\$44,303	\$47,067	\$49,835	\$52,868	\$55,903
3	\$46,766	\$49,529	\$52,293	\$55,328	\$58,360
4	\$49,220	\$51,989	\$54,754	\$57,789	\$60,821
5	\$51,683	\$54,445	\$57,214	\$60,247	\$63,281
6	\$54,141	\$56,905	\$59,672	\$62,708	\$65,737
7	\$56,601	\$59,365	\$62,131	\$65,166	\$68,199
8	\$56,601	\$61,826	\$64,593	\$67,626	\$70,662
9	\$56,601	\$61,826	\$67,053	\$70,084	\$73,116
10	\$56,601	\$61,826	\$69,513	\$72,545	\$75,581
11	\$56,601	\$61,826	\$69,513	\$75,006	\$78,039
12	\$56,601	\$61,826	\$69,513	\$75,006	\$80,501
13	\$56,601	\$61,826	\$69,513	\$75,006	\$82,956
14	\$56,601	\$61,826	\$69,513	\$75,006	\$82,956
15*	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
16	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
17	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
18	\$56,601	\$61,826	\$71,972	\$77,463	\$85,418
19*	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
20	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
21	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
22	\$56,601	\$61,826	\$74,429	\$79,923	\$87,878
23*	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
24	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
25	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
26	\$56,601	\$61,826	\$76,836	\$82,326	\$90,279
27*	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739
28	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739
29	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739
30	\$56,601	\$61,826	\$76,836	\$82,326	\$92,739

MASTERS DEGREE STIPEND-\$1,755 PER YEAR

PAID IN 11 MONTHS - WORK YEAR IS 184 DAYS

MAXIMUM ENTRY LEVEL IS STEP 5

Longevity Increments are granted:

After 14 years of service	Step 15
After 18 years of service	Step 19
After 22 years of service	Step 23
After 26 years of service	Step 27

SPECIFIC FEATURES:

STRUCTURE Provides optimum incentive for continued training through:

- 1 Staggered framework which limits amount of experience credit without additional training
- 2 Non-restricted classification progression which provides greater opportunity for maximum training in areas of need for effective teaching in the modern elementary school classroom
- 3 Masters Degree incentive which provides recognition for demonstrated academic pursuit in depth
- 4 Recognizes longevity by additional increments at steps 15, 19, 23, and 27, after 14, 18, 22 and 26 years of service. Only employees completing proficiency requirements (as explained below) will be eligible to receive longevity payments.

MINIMUM & MAXIMUM - Provides for a professional salary geared to amount of experience and training

INCREMENT - Recognizes additional proficiency gained through successful classroom teaching

CLASSIFICATION - Acts as an incentive for continued training by providing a significant increase in salary

GENERAL GUIDELINES - A point of diminishing teaching effectiveness is soon reached if experience is not reinforced by continued training.

PROFESSIONAL GROWTH - The Board recognizes study as a continuing exploration of programs already present, and an exploration of programs that will provide additional choices, and will grant salary credit for the satisfactory completion of any upper division or graduate level course offered by an accredited institution which can be justified by the teacher and is approved by the District. Salary credit will not be granted for courses taken where any portion of travel or tuition is paid by the District.

Teachers shall request approval of courses by utilizing the proper form that is available in each school office. It should be completed well in advance of actual enrollment to ensure that the course is acceptable for salary credit.

Cases of disagreement as to whether or not salary credit will be granted, will be reviewed by a panel composed of: 1) two teachers appointed by the Del Mar Teachers Association, and 2) the President and Clerk of the Board of Trustees. Final determination will be made by the Board of Trustees.

PROFICIENCY REQUIREMENT - All classrooms teachers and other personnel who are on the teachers salary schedule must successfully complete at least the equivalent of three semester hours every three school years to maintain their proficiency.

NOTIFICATION - Before the end of each school year, all returning personnel who are on the teachers salary schedule are responsible for informing the District Office of possible changes in their salary placement.

DEL MAR UNION SCHOOL DISTRICT GROUP 4 - CERTIFICATED ADMINISTRATORS PRINCIPALS

CERTIFICATED ADMINISTRATORS SALARY SCHEDULE: Effective December 1, 2008
ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

DAYS	RANGE	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
		ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY
210	1	\$100,709	\$105,297	\$109,882	\$114,826	\$120,519
12 PAYS		8,392.44	8,774.72	9,156.87	9,568.84	10,043.25
Track D		479.57	501.41	523.25	546.79	573.90
		59.95	62.68	65.41	68.35	71.74

The District pays professional dues and provides \$100,000 Additional Term Life Insurance
(total of \$150,000)

<u>RANGE</u>	<u>IDENTIFICATION</u>	<u>DOCTORATE STIPEND</u>	<u>SICK LEAVE</u>	<u>VACATION LEAVE</u>
1	Principal	\$1,500	12 DAYS	0 DAYS

DEL MAR UNION SCHOOL DISTRICT GROUP 5 - CERTIFICATED MANAGEMENT

CERTIFICATED MANAGEMENT SALARY SCHEDULE: Effective December 1, 2008

ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

DAYS	RANGE	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
		ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY
220	1	\$108,047.77	\$112,967.67	\$117,885.14	\$122,598.16	\$131,608.01
12 PAYS		9,003.98	9,413.97	9,823.76	10,216.51	10,967.33
Track E		491.13	513.49	535.84	557.26	598.22
		61.39	64.19	66.98	69.66	74.78
220	2	\$108,047.77	\$112,967.67	\$117,885.14	\$122,598.16	\$131,608.01
12 PAYS		9,003.98	9,413.97	9,823.76	10,216.51	10,967.33
Track F		491.13	513.49	535.84	557.26	598.22
		61.39	64.19	66.98	69.66	74.78
220	3	\$105,504.96	\$110,311.15	\$115,115.07	\$120,295.14	\$126,256.99
12 PAYS		8,792.08	9,192.60	9,592.92	10,024.60	10,521.42
Track J		479.57	501.41	523.25	546.80	573.90
		59.95	62.68	65.41	68.35	71.74

The District pays professional dues and provides \$100,000 Additional Term Life Insurance for positions on this salary schedule (total of \$150,000)

<u>RANGE</u>	<u>IDENTIFICATION</u>	<u>SICK LEAVE</u>	<u>VACATION LEAVE</u>
1	Assistant Superintendent, Curriculum	12 DAYS	0 DAYS
2	Director of Pupil Services	12 DAYS	0 DAYS
	Director of Human Resources & Facilities Planning	12 DAYS	0 DAYS
	Director of Technology	12 DAYS	0 DAYS
3	Coordinator of State and Federal Projects	12 DAYS	0 DAYS

**DEL MAR UNION SCHOOL DISTRICT
GROUP 6 - CERTIFICATED ADMINISTRATORS
SUPERINTENDENT**

CERTIFICATED ADMINISTRATORS SALARY SCHEDULE: Effective September 3, 2008

ADOPTED BY BOARD OF TRUSTEES September 3, 2008

DAYS	RANGE	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>
		ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY
247		\$168,000	\$178,000	\$183,000	\$188,000
12 PAYS	1	14,000.00	14,833.33	15,250.00	15,666.67
Track C		680.16	720.65	740.89	761.13
		85.02	90.08	92.61	95.14

****See Superintendents contract for other Benefits****

<u>IDENTIFICATION</u>	<u>SICK LEAVE</u>	<u>VACATION LEAVE</u>
Superintendent	24 DAYS	30 DAYS

Salary Schedule deleted at July 25, 2007 Board Meeting

[illegible]

DEL MAR UNION SCHOOL DISTRICT GROUP 8 - ASSISTANT PRINCIPAL

CERTIFICATED MANAGEMENT SALARY SCHEDULE: Effective December 1, 2008
ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

DAYS	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
		ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
		DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY	DAILY HOURLY
200	1	\$84,246.32	\$87,616.18	\$91,120.59	\$94,765.41	\$98,556.50
12 PAYS		7,020.53	7,301.35	7,593.38	7,897.12	8,213.04
Track H		421.23	438.08	455.60	473.83	492.78
		52.65	54.76	56.95	59.23	61.60

<u>RANGE</u>	<u>IDENTIFICATION</u>	<u>SICK LEAVE</u>	<u>VACATION LEAVE</u>
1	Assistant Principal	12 DAYS	0

DEL MAR UNION SCHOOL DISTRICT

GROUP 9 - TEMP/SUBS

CLASSIFIED HOURLY SUBSTITUTE AND TEMPORARY EMPLOYEES SALARY SCHEDULE: Effective December 1, 2008

ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

RANGE	STEP	HOURLY RATE
5	1	11.19
6	1	11.46
10	1	12.65
11	1	12.97
12	1	13.29
14	1	13.97
16	1	14.67
18	1	15.42
19	1	15.80
20	1	16.20
21	1	16.60
23	1	17.44
24	1	17.88
26	1	18.78
28	1	19.74
30	1	20.74
32	1	21.78
33	1	22.33
35	1	23.46
38	1	24.90
40	1	25.55
41	1	27.21
51	1	34.83

RANGE BARGAINING UNIT CLASSIFICATION

5 Summer Temporary Custodian
6 School Age - Childcare Worker I
Noon Duty
10 School Age Child Care Worker II
Childcare Instructional Assistant - Preschool
Instructional Aide I - Classroom, ELL Aide
11 Child Care Program Specialist
12 Special Education Aide I
Childcare Teacher - Preschool
14 Child Nutrition Services Assistant
16 Custodian/Night Custodian
Instructional Aide II - ESC, PE
Volunteer Coordinator
Health Aide Technician
18 Special Education Aide II
19 District Groundsman/Custodian
Child Nutrition Delivery Driver
Child Nutrition Services Assistant II
20 Account Clerk
21 School Plant Managers
Utility Worker/Driver
School Office Assistant
Library Media Specialist
23 Maintenance Worker
Assistant Child Care Director
Lead Night Custodian

RANGE BARGAINING UNIT CLASSIFICATION

24 Account Technician
26 Child Care Administrative Assistant
School Administrative Assistant
District Office Administrative Assistant
28 Childcare Accounting Specialist
30 Maintenance Worker III
32 Program Assistant, Pupil Services
Program Assistant, Curriculum and Instruction
Student Info Data Mgmt Coordinator
33 Webmaster/Technology Technician
Certified Occupational Therapy Assistant (COTA)
Custodial Services Supervisor
35 Personnel Technician
38 Computer Technician Supervisor
Computer/Network/Telecommunications Systems Technician
Scientist In Residence
PE Director/Coordinator
40 LVN/Aide
Business Services Specialist
Payroll / Benefits Supervisor
41 Business Services Coordinator
51 Occupational Therapist

DEL MAR UNION SCHOOL DISTRICT GROUP 10 - TEMP/SUBS

CERTIFICATED DAILY SUBSTITUTE & TEMPORARY EMPLOYEES SALARY SCHEDULE

Effective November 01, 2005

ADOPTED BY BOARD OF TRUSTEES OCTOBER 26, 2005

RANGE 1		
STEP	DESCRIPTION	RATE
1	Substitute Teacher 1-15 Days	\$ 90.00
2	Substitute Teacher 16th day	\$ 100.00
3	Substitute Teacher 46th day	\$ 110.00

These rates have been agreed upon by all of the Districts participating in the North County Coastal Substitute Consortium.

The daily base rate of pay after a substitute has worked in any of the consortium school districts for 45 days, the substitute's base rate of pay will increase from \$90 to \$100/day for all subsequent assignments for the balance of that particular school year. The adjusted base rate of pay will return to the regular base rate of \$90 for the following school year until the substitute, once again, attains the 45 days in the consortium. The consortium will be responsible for tracking and notifying the districts of the date the substitute's base rate of pay is to increase.

DEL MAR UNION SCHOOL DISTRICT GROUP 11 - HOURLY CERTIFICATED

CERTIFICATED HOURLY SCHEDULE: Effective July 1, 2007
ADOPTED BY BOARD OF TRUSTEES- AUGUST 29, 2007

RANGE 1		
STEP	DESCRIPTION	RATE
1	Hourly Non-Teaching	\$ 25.00
2	Hourly Teaching	\$ 27.00

DEL MAR UNION SCHOOL DISTRICT GROUP 13 - CLASSIFIED MANAGEMENT

CLASSIFIED MGMT & CONFIDENTIAL SALARY SCHEDULE: Effective December 1, 2008
ADOPTED BY BOARD OF TRUSTEES - October 28, 2009

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
	MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
	HOURLY	HOURLY	HOURLY	HOURLY	HOURLY
1	\$108,045.53	\$112,967.67	\$117,885.14	\$122,598.16	\$131,608.01
	9,003.79	9,413.97	9,823.76	10,216.51	10,967.33
	51.94	54.31	56.68	58.94	63.27
2	\$ 73,499.07	\$ 77,174.32	\$ 81,033.26	\$ 85,085.27	\$ 89,339.72
	6,124.92	6,431.19	6,752.77	7,090.44	7,444.98
	35.34	37.10	38.96	40.91	42.95
3	\$ 73,499.07	\$ 77,174.32	\$ 81,033.26	\$ 85,085.27	\$ 89,339.72
	6,124.92	6,431.19	6,752.77	7,090.44	7,444.98
	35.34	37.10	38.96	40.91	42.95
4	\$66,712.55	\$70,223.99	\$73,920.30	\$77,810.85	\$81,906.15
	5,559.38	5,852.00	6,160.02	6,484.24	6,825.51
	32.07	33.76	35.54	37.41	39.38

District pays professional association dues - Range 1 only

District paid \$2,000 TSA and monthly mileage allowance of \$200 - Range 2 only

District provides \$150,000 Term Life Insurance policy - Range 1 and 2 only

Earns 22 vacation days per year or 1.83 days per month - Range 1

Earns 20 vacation days per year or 1.67 days per month - Range 2, 3 and 4

Longevity System: A longevity increment is authorized for those on the Classified Management Salary Schedule at the years stated below:

Longevity I At the beginning of the 9th year, after 8 years of service as a classified manager a 4% stipend will be added to the manager's salary

Longevity II At the beginning of the 13th year, after 12 years of service as a classified manager an additional 4% stipend will be added to the manager's salary

Range	IDENTIFICATION
1	Assistant Superintendent Business Services-Classified Manager as of February 1, 2006
2	Director of After-School Programs/Child Care Services - Classified Manager as of December 1, 1999
3	Director of Maintenance and Operations - Classified Manager as of October 1, 2004
4	Executive Assistant as of March 9, 2006

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DEL MAR UNION SCHOOL DISTRICT GROUP 13 - CLASSIFIED MANAGEMENT

CLASSIFIED MGMT & CONFIDENTIAL SALARY SCHEDULE: Effective December 1, 2008
ADOPTED BY BOARD OF TRUSTEES - January 21, 2009

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL
	MONTHLY	MONTHLY	MONTHLY	MONTHLY	MONTHLY
	HOURLY	HOURLY	HOURLY	HOURLY	HOURLY
1	\$108,045.53	\$112,967.67	\$117,885.14	\$122,598.16	\$131,608.01
	9,003.79	9,413.97	9,823.76	10,216.51	10,967.33
	51.94	54.31	56.68	58.94	63.27
2	\$ 73,499.07	\$ 77,174.32	\$ 81,033.26	\$ 85,085.27	\$ 89,339.72
	6,124.92	6,431.19	6,752.77	7,090.44	7,444.98
	35.34	37.10	38.96	40.91	42.95
3	\$66,712.55	\$70,223.99	\$73,920.30	\$77,810.85	\$81,906.15
	5,559.38	5,852.00	6,160.02	6,484.24	6,825.51
	32.07	33.76	35.54	37.41	39.38

District pays professional association dues - Range 1 only

District paid \$2,000 TSA and monthly mileage allowance of \$200 - Range 2 only

District paid \$150,000 Term Life Insurance policy - Range 1 and 2 only

Earns 22 vacation days per year or 1.83 days per month - Range 1

Earns 20 vacation days per year or 1.67 days per month - Range 2 and 3

Longevity System: A longevity increment is authorized for those on the Classified Management Salary Schedule at the years stated below:

Longevity I At the beginning of the 9th year, after 8 years of service as a classified manager a 4% stipend will be added to the manager's salary

Longevity II At the beginning of the 13th year, after 12 years of service as a classified manager an additional 4% stipend will be added to the manager's salary

Range	IDENTIFICATION
1	Assistant Superintendent Business Services-Classified Manager as of February 1, 2006
2	Director of After-School Programs/Child Care Services - Classified Manager as of December 1, 1999
3	Executive Assistant/Director of Maintenance and Grounds - Classified Manager as of October 1, 2004

BY THE BOARD
11/18/09

November 6, 2009

To: Board Members

From: Dena Whittington, Assistant Superintendent Business Services

Through: Dr. Sharon McClain, Superintendent

Subject: Agenda Item 10.15: Approval of Disclosure of Collective Bargaining Agreement for Fiscal Year 2009-2010

Assembly Bill 1200 established three categories of disclosure of school district fiscal obligations. One of those categories is collective bargaining agreements. Pre-disclosure of the major provisions of the proposed written agreement including costs and itemized budget revisions necessary to meet the costs of the agreement in each year of its term must be disclosed. The disclosure requires written certification from the Superintendent and Chief Business Official the costs incurred by the school district can be met by the district during the term of the agreement.

This disclosure reflects a \$770 increase to the health and welfare benefit cap effective December 2009. The December 2009 payroll will be processed for the January 2010 premiums at the new rates.

Please see enclosed Disclosure of Collective Bargaining Agreement for both certificated, classified, and management employees. Previous employees eligible for retiree benefits will also receive the \$770 increase for their health and welfare benefit cap. Budget adjustments pertaining to this agreement will be reflected in the Second Interim Report as of January 31, 2010. The current estimate totals \$183,869. Estimates were made using 2009 employee plan enrollments. Estimates will be revised when open enrollment documents have been processed.

The contract language change regarding professional development days for certificated staff does not require a budget adjustment at this time. Shared assignment contract changes do not take effect until 2010-2011.

FISCAL IMPACT: **Cost** – \$150,183 increased benefit costs to certificated staff and management. \$33,685 increased benefit costs to classified staff and management.

Program or Department – All sites and departments

Is this a Restricted Program? Both Restricted and Unrestricted

Was this expenditure anticipated in the adopted budget? No

Will this Program or Department be over budget after this expenditure? Yes

RECOMMENDED: Superintendent recommends Board approval.



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.

November 9, 2009

Dr. Sharon McClain
District Superintendent
Del Mar Union School District
225 Ninth Street
Del Mar CA 92014-2716

Re: Disclosure of Collective Bargaining Agreement

Dear Dr. McClain:

The San Diego County Office of Education received the school district's November 9, 2009, disclosure of collective bargaining agreement for fiscal year 2009-10 for the Del Mar Certificated Teachers Association bargaining unit in accordance with Government Code section 3547.5. Narrative in the combined report that includes certificated, classified, and management employees for 2009-10 discloses no proposed increase on the salary schedules at this time, with step and column and health and welfare benefits cap increases, for a total average compensation cost of 2.58%. This salary increase is funded from General Fund undesignated reserves for 2009-10, with potential savings from program modifications to offset future cost.

Your report regarding the impact of the salary settlements is acceptable. Review of the impact of the settlement on the district's unrestricted reserves in the 2009-10 adopted budget reveals that available reserves are sufficient to exceed the minimum recommended level for economic uncertainties after consideration of the estimated implementation costs of these agreements. Be advised that the undesignated reserves are one-time funds and the county discourages the use of one-time funds for ongoing expenditures.

We strongly recommend future salary settlement costs be equal to or below any funded cost-of-living increase received by a school district in this time of great budget and economic uncertainty for support of education for the foreseeable future by the state and federal governments. As a basic aid district, any ongoing salary settlements exceeding the amount of property tax increase may need to be funded with reserves or by future expenditure reductions. Careful financial monitoring and planning should be followed to ensure continued fiscal stability.

Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Jerry R. Rindone John Wirt

SERVICE AND LEADERSHIP

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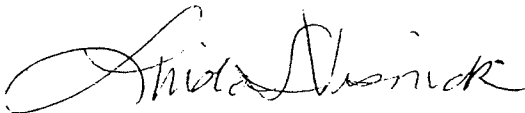
Dr. Sharon McClain
November 9, 2009
Page 2 of 2

The district has complied with Education Code section 42142 and Government Code section 3547.5 by disclosing the budget revisions required to implement the provisions of the certificated bargaining unit and classified employee settlements. Please send our office a copy of the governing board excerpt approving these settlements. Districts must make any budget revisions within 45 days of approval of a collective bargaining agreement. Please send an expenditure report by major object that has been generated by your financial system showing the budget before the changes and a second expenditure report showing the budget after the changes.

Please provide an updated Supplement page of the disclosure form if additional revisions to the school district's 2009-10 operating budget are necessary to fulfill the terms of the approved agreement. Any additional costs to the school district that may result from the terms of the collective bargaining agreement also shall be reflected in future interim fiscal reports or multiyear fiscal projections.

Any questions or concerns may be directed to your business consultant Dr. Carole Parks at (858) 292-3810.

Sincerely,



Linda Visnick
Executive Director
District Financial Services

LV: CDP: SR

Attachment

cc: Dena Whittington, Assistant Superintendent
Dr. Carole Parks

Disclosure of Collective Bargaining Agreement

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213);
GC § 3547.5 (Statutes of 2004, Chapter 52)

Del Mar Union School District

ALL FORMS WERE COMPLETED USING ESTIMATES

ACTUAL CALCULATIONS FROM PAYROLL SYSTEM WILL BE INCLUDED IN 09-10 SECOND INTERIM

Name of Bargaining Unit: Del Mar Certificated Teachers Association Certified: X Classified: _____

The proposed agreement covers the period: Beginning: 7/1/2009 Ending: 6/30/2010

This agreement will be acted upon by the Governing Board at its meeting on: 18-Nov-09

A. Proposed Change in Compensation

Compensation	Cost Prior to Proposed Agreement (a) \$	Fiscal Impact of Proposed Agreement					
		Current Year 2009-2010		Year 2 2010-2011		Year 3 2011-2012	
		(b) \$	(c) %	(b) \$	(c) %	(b) \$	(c) %
1. Step & Column as included in the 09-10 Adopted Budget	\$26,940,947	\$670,891	2.49%	\$563,281	2.04%	\$574,772	2.04%
2. Salary Schedule - No change	\$27,611,838	No change at this time	0.00%	No change at this time	0.00%	No change at this time	0.00%
3. Other Compensation - Increase (Decrease) in Stipends, Bonuses, etc.	Existing expense of all stipends and bonuses included above	No change at this time	0.00%	No change at this time	0.00%	No change at this time	0.00%
4. Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc.	\$3,682,462	No change at this time	0.00%	No change at this time	0.00%	No change at this time	0.00%
5. Health/Welfare Benefits - Increase (Decrease)	\$2,554,383	\$183,869	7.20%	not known at this time	0.00%	not known at this time	0.00%
6. Proposed Total Compensation	\$33,177,792	\$854,760	2.58%	\$563,281	1.66%	\$574,772	1.66%
7. Total Number of Represented Employees (not FTE)	580	580		580		580	
8. Total Compensation Cost for Average Employee - Increase (Decrease)	\$57,203	\$1,474	2.58%	\$971	1.66%	\$991	1.66%

Figures above include all certificated, classified, management active employees.

321 Benefit Eligible Certificated employees, 72 Benefit Eligible Classified employees

Step and Column Assumption: 2.04% for two future years

Health Benefit Cap increased to \$8,818 and premium increase on employees who have not used 100% of Health Benefit Cap.

- A. **Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations are necessary:**

Increase the district's health and welfare benefit cap from \$8,048 to \$8,818.

- B. **Proposed Negotiated Changes in Non-Compensation Items (class size adjustments, staff development days, teacher prep time, etc.):**

Article 13.6.1 changes to staff development days, please see agreement. Article 22.8 changes to shared assignment, please see agreement.

Changes to the listed articles do not require a budget adjustment in 2009-2010.

- C. **What are the specific impacts on instructional/support programs that accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations:**

There will be no impacts on the instructional program to accommodate this agreement.

- D. **What contingency language is included in the proposed agreement? Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language:**

There is no contingency language included in the agreement.

- E. **Source of Funding for Proposed Agreement:**

The source of funding in the current year will be the General Fund Undesignated Reserves. Program modifications are being analyzed to offset future cost.

F. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard

a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$40,757,680
b. State Standard Minimum Reserve Percentage for this District	3.00%
c. Projected P-2 ADA	4,240
d. State Standard Minimum Reserve Amount for this District (Line 1a times Line 1b, or \$50,000, whichever is greater, for a district with less than 1,001 ADA)	1,222,730

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties	\$1,222,730.40
b. General Fund Budgeted Unrestricted Unappropriated Amount	\$3,337,719.60
c. Special Reserve Fund 17-Budgeted Designated for Economic Uncertainties	\$0.00
d. Special Reserve Fund 17-Budgeted Unappropriated Amount	\$1,338,789.00
e. Total District Budgeted Unrestricted Reserves	\$5,899,239.00

3. Do unrestricted reserves meet the state standard minimum reserve amount?

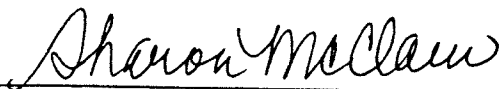
☒ Yes

☐ No

G. Certification

The information provided in this document summarized the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and Government Code § 3547.5.

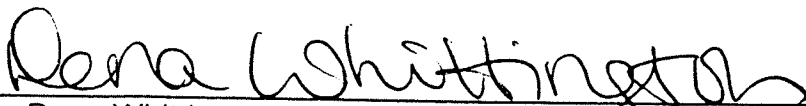
We hereby certify that the costs incurred by the school district under this agreement can be met by the district during the term of the agreement.



Dr. Sharon McClain, Superintendent

11-9-09

Date



Dena Whittington, Asst. Superintendent of Business

11-9-09

Date

Contact Person: Dena Whittington Telephone No.: 858-523-6195

Supplement

H. Impact of Proposed Agreement on Current Year Operating Budget*

Date of governing board approval of budget revisions in Col. 2 18-Nov-09
in accordance with Education Code § 42142 and Government Code § 3547.5

Provide a copy of board-approved budget revisions and board minutes. In addition, provide two expenditure reports generated by the district's financial system: one showing the budget by major object before the changes and a second showing the budget by major object after the changes.

If the board-approved revisions are different from the proposed budget adjustments in Col. 2, provide a revised report upon approval of the district governing board.

	(Col. 1) Latest Board- Approved Adopted 2009-10 Budget 24-Jun-09	(Col. 2) Adjustments as a Result of Settlement	(Col. 3) Other Revisions	(Col. 4) (Cols. 1 + 2 + 3) Total Impact on Budget
REVENUES				
Revenue Limit Sources (8010-8099)	32,291,136	0	0	32,291,136
Remaining Revenues (8100-8799)	8,140,506	0	0	8,140,506
TOTAL REVENUES	40,431,642	0	0	40,431,642
EXPENDITURES				
1000 Certificated Salaries				
Certificated Teacher Salaries	19,827,360		0	19,827,360
Certificated Pupil Support Salaries	518,935		0	518,935
Certificated Supervisors and Administrative	1,703,257		0	1,703,257
Other Classified Salaries	126,257		0	126,257
2000 Classified Salaries				
Classified Instructional Salaries	1,893,332		0	1,893,332
Classified Support Salaries	1,670,950		0	1,670,950
Classified Supervisors and Administrative S	219,265		0	219,265
Clerical, Technical and Office Salaries	1,295,027		0	1,295,027
Other Classified Salaries	357,455		0	357,455
3000 Employee Benefits				
STRS	1,847,618		0	1,847,618
PERS	526,406		0	526,406
OASDI/Medicare/Alternative	736,969		0	736,969
Health and Welfare Benefits	2,554,383	183,869	0	2,738,252
Unemployment Insurance	83,733		0	83,733
Workers' Compensation	329,713		0	329,713
OPEB Allocated	141,968		0	141,968
OPEB Active Employees	0		0	0
PERS Reduction	0	0	0	0
Other Employee Benefits	16,055	0	0	16,055
4000 Books and Supplies	3,028,017			3,028,017
5000 Services and Operating Expenses	3,359,361			3,359,361
6000 Capital Outlay	248,022			248,022
7000 Other	89,728			89,728
TOTAL EXPENDITURES	40,573,811	183,869	0	40,757,680
OPERATING SURPLUS (DEFICIT)	(142,169)	(183,869)	0	(326,038)
OTHER SOURCES AND TRANSFERS IN				0
OTHER USES AND TRANSFERS OUT				0
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(142,169)	(183,869)	0	(326,038)
BEGINNING BALANCE	9,708,569			9,708,569
CURRENT YEAR-ENDING BALANCE	9,566,400			9,382,531
COMPONENTS OF ENDING BALANCE:				0
Reserved Amounts (9700-9759)	188,179			188,179
Economic Uncertainties (9770)	1,217,214			1,222,730
Board Designated (9780)	4,633,902			4,633,902
Unappropriated Amounts (9790)	3,527,105			3,337,720

Reconciliation

2009-2010 Collective Bargaining

2010 Starting Point (2009 rates and cap)	\$ 2,885,452.00	<i>Attachment A</i>
2010 Rate Increase No Cap Change	\$ 2,967,346.56	<i>Attachment B</i>
Cost to District of Rate Increase	\$ 81,894.56	
2010 Rate Increase No Cap Change	\$ 2,967,346.56	<i>Attachment B</i>
2010 Rate Increase with Cap Change	\$ 3,200,656.56	<i>Attachment C</i>
	\$ 233,310.00	
Combined cost to District for 2010 Calendar Year	\$ 315,204.56	
Increase realized in 2009-2010 fiscal year	\$ 183,869.33	

Cap of \$8,048 with no increase
Using 2009 Employee Plan Enrollment

no premium increase and no cap increase

	Cert	Class	Total	2009 Calendar year premiums	2009 Calendar Year Benefit Cap	2010 Calendar Year District Cost
Kaiser HMO						
Employee Only	43	11	54	\$ 5,034	\$ 8,048	\$ 271,836
Employee plus 1	30	17	47	\$ 8,708	\$ 8,048	\$ 378,256
Employee plus 2	26	13	39	\$ 11,648	\$ 8,048	\$ 313,872
Blue Cross HMO						
Employee Only	29	7	36	\$ 5,838	\$ 8,048	\$ 210,159
Employee plus 1	13	1	14	\$ 10,316	\$ 8,048	\$ 112,672
Employee plus 2	23	7	30	\$ 13,899	\$ 8,048	\$ 241,440
Blue Cross PPO						
Employee Only	141	13	154	\$ 7,820	\$ 8,048	\$ 1,204,305
Employee plus 1	8	2	10	\$ 14,282	\$ 8,048	\$ 80,480
Employee plus 2	8	1	9	\$ 19,450	\$ 8,048	\$ 72,432
Employee Totals	321	72	393			

\$ 2,885,452

* Premiums include medical, dental, vision, life

Attachment A

Cap of \$8,048 with no increase
Using 2009 Employee Plan Enrollment

With premium increase, no cap increase

	Cert	Class	Total	2010 Calendar year premiums	2010 Calendar Year Benefit Cap	2010 Calendar Year District Cost
Kaiser HMO						
Employee Only	43	11	54	\$ 5,393	\$ 8,048	\$ 291,237
Employee plus 1	30	17	47	\$ 9,427	\$ 8,048	\$ 378,256
Employee plus 2	26	13	39	\$ 12,654	\$ 8,048	\$ 313,872
Blue Cross HMO						
Employee Only	29	7	36	\$ 6,599	\$ 8,048	\$ 237,565
Employee plus 1	13	1	14	\$ 11,838	\$ 8,048	\$ 112,672
Employee plus 2	23	7	30	\$ 16,030	\$ 8,048	\$ 241,440
Blue Cross PPO						
Employee Only	141	13	154	\$ 10,275	\$ 8,048	\$ 1,239,392
Employee plus 1	8	2	10	\$ 19,192	\$ 8,048	\$ 80,480
Employee plus 2	8	1	9	\$ 26,324	\$ 8,048	\$ 72,432
Employee Totals	321	72	393			

\$ 2,967,347

* Premiums include medical, dental, vision, life

Attachment B

Cap of \$8,048 increase by \$770 to \$8,818

Effective January 1, 2010

Using 2009 Employee Plan Enrollment

With premium increase and cap increase

	Cert	Class	Total	2010 Calendar year premiums	2010 Calendar Year Benefit Cap	2010 Calendar Year District Cost
Kaiser HMO						
Employee Only	43	11	54	\$ 5,393	\$ 8,818	\$ 291,237
Employee plus 1	30	17	47	\$ 9,427	\$ 8,818	\$ 414,446
Employee plus 2	26	13	39	\$ 12,654	\$ 8,818	\$ 343,902
Blue Cross HMO						
Employee Only	29	7	36	\$ 6,599	\$ 8,818	\$ 237,565
Employee plus 1	13	1	14	\$ 11,838	\$ 8,818	\$ 123,452
Employee plus 2	23	7	30	\$ 16,030	\$ 8,818	\$ 264,540
Blue Cross PPO						
Employee Only	141	13	154	\$ 10,275	\$ 8,818	\$ 1,357,972
Employee plus 1	8	2	10	\$ 19,192	\$ 8,818	\$ 88,180
Employee plus 2	8	1	9	\$ 26,324	\$ 8,818	\$ 79,362
Employee Totals	321	72	393			
						\$ 3,200,657

* Premiums include medical, dental, vision, life

Attachment C

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