Mission Valley ROP

Wednesday, December 17, 2008

3:30 p.m. Governing Council Meeting

ROP Board Room

(510) 657-1865 Ext. 15141

Agenda

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Program/Center
ROP Board Room
Wednesday, December 17, 2008

Call to order _____p.m.

Pledge of Allegiance

Roll Call:
_____ Ray Rodriguez, President
_____ Jenn Stringer, Vice President
_____ Larry Sweeney, Clerk
_____ Alternate Board Members

Approval of Agenda:
Motion: _____
Second: _____
Vote: _____

Communication:
a. Items from the Staff
b. Oral Communication
- Presentation of National Electrical Contractors Association 2008 Project Excellence Award

c. Written Communication
- *Letter from Alameda County Office of Education, November 10, 2008*
- "*Sleuthing Lessons" Argus Article, November 14, 2008*
- "*Real-Life CSI Lesson" Fremont Bulletin Article, November 22, 2008*

d. Items from the Board
e. Public Comment
- Blue Speaker Card – Items on the agenda
- Green Speaker Card – Items not on the agenda

Consent Calendar:

a. Minutes:
Approve minutes from Governing Council Meeting on November 12, 2008

b. Business and Finance:
B&F#1 Approve Purchase Orders over $5,000
B&F#2 Approve Warrants $5,000 and above
B&F#3 Adopt Resolution Number 7-0809

d. Employment and Personnel:
E&P#1 Approve Report of Classified Personnel Actions
E&P#2 Approve Report of Certificated Personnel Actions

End of Consent Calendar:

Motion: _____
Second: _____
Vote: _____

Board comments on Consent Calendar:

_____
_____
_____
_____

Business and Finance #1 **Information/ Action**

Certification of First Interim Financial Report

Motion: _____
Second: _____
Vote: _____

Board of Education #1 **Information/ Action**

Approve Meeting Dates for Remainder of the Year

Motion: _____
Second: _____
Vote: _____

Meeting adjourned _____pm



Communication

Alameda County Office of Education

Sheila Jordan
Superintendent

Carlene Naylor
Associate Superintendent
Business Services

Rick Mirviss
Chief Human Resources Officer

Naomi Williams
Assistant Superintendent
Educational Services

John Flores
Assistant Superintendent
Student Programs and Services

2008-09
BOARD OF EDUCATION

Jacki Fox Ruby
President

Eileen McDonald
Vice President

Ken Berrick
Member

Yvonne Cerrato
Member

Felix Elizalde
Member

Fred Sims
Member

Conchita Tucker
Member

313 W. Winton Ave.
Hayward, California
94544-1136

(510) 887-0152

www.acoe.org

MV ROP
RECEIVED
NOV 10 2008

November 6, 2008

Ray J. Rodriguez, President
Board of Education
Mission Valley ROP
5019 Stevenson Blvd.
Fremont, CA 94538

RE: Public Disclosures – 2008-09 Proposed Salary Agreements for Classified Clerical and Technical Units

Dear President Rodriguez:

We have reviewed the Public Disclosure of Proposed Salary Agreements for the Mission Valley ROP Clerical and Technical Classified (Non-Management) Units covering the period beginning November 1, 2008 and ending June 30, 2009. The purpose of our review is to determine whether these agreements will have a material impact on the financial condition of the ROP in the current and subsequent two fiscal years.

For each unit listed above, the proposal outlines a 7.00% salary increase effective November 1, 2008, and a corresponding 7.00% benefit decrease, which represents the shift of the responsibility for the employees' share of the PERS contributions from the employer to the employees.

The shift of the responsibility for the PERS contributions will result in a slight increase of total expenditures by $4,509 due to the incremental increase in statutory benefits caused by the higher salaries. Based on the Multi-Year Projection submitted with the 2008-09 Budget, it appears that the ROP will continue to be able to meet the 3% reserve requirement for 2008-09 and the subsequent two fiscal years.

Should any other tentative agreements be made, please submit new Public Disclosure documents to our office ten days prior to the date the Governing Board will take action.

Sincerely,

Carlene Naylor

Carlene Naylor, Associate Superintendent
Alameda County Office of Education

CN:sm

Cc: Charles Brown, Superintendent, Mission Valley ROP
Governing Council, Mission Valley ROP
Marie dela Cruz, Director of Business Services, Mission Valley ROP
Sheila Jordan, Superintendent, ACOE
Lou Highlander, Executive Director, ACOE
Spencer Mead, Director, ACOE
DBAS Mission Valley ROP Perm File

Sleuthing lessons





ZEENAT HASHIMI, 15, above, puts on gloves before collecting evidence in bags to take back to a school lab for analysis. At left, she marks the location from which the evidence is gathered. She was among a group of five students from Kennedy High School participating in a mock crime scene Thursday as part of their forensic science class at Mission Valley Regional Occupational Program in Fremont. The crime scene was created inside a stock-car trailer parked in the school parking lot.

LAURA A. ODA/STAFF PHOTOS

housing units — most of them likely to be designed as townhouses — along with a new elementary school on the 226-acre site near Pacific Commons.

A total of 540,000 square feet of

the future presence of the A's in Fremont.

Mayor Bob Wasserman said he did not believe the delay would hurt the chances of Cisco Field being built.

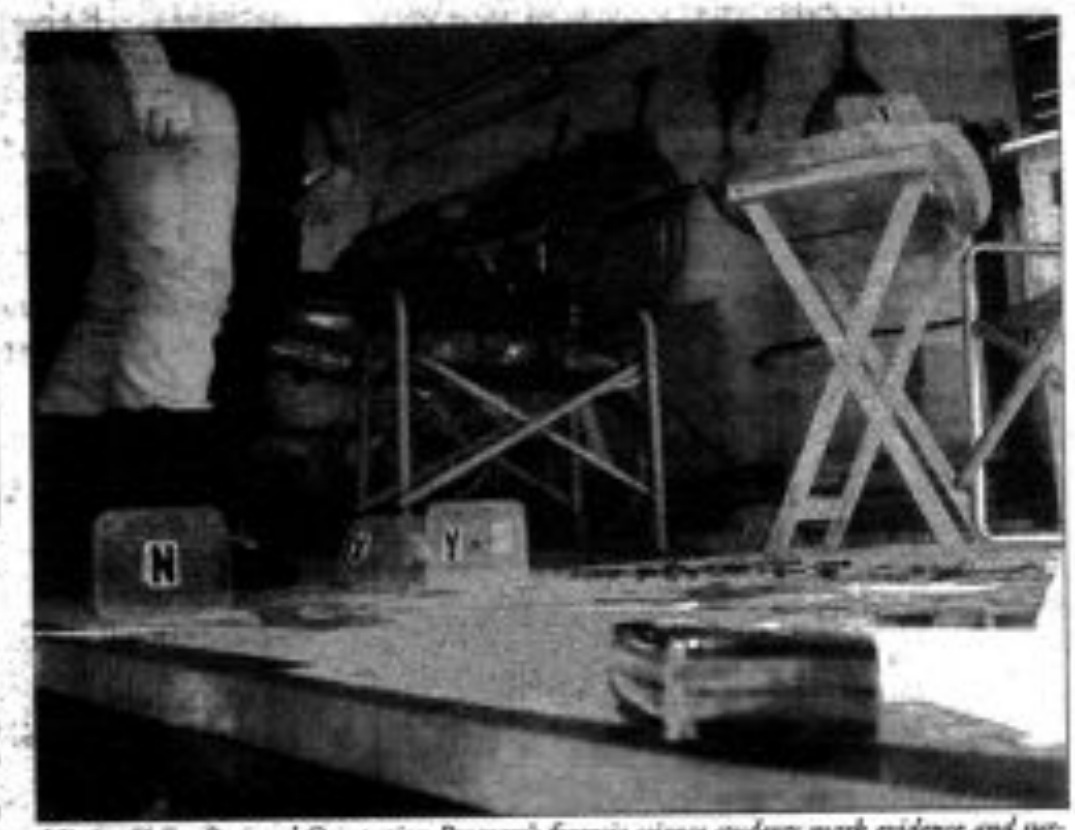
the public with notice that a draft EIR is being prepared. According to city staff, the notice includes a project description along with a conceptual alternative location and

ular council meeting.

A copy of the notice and related information are available on the city's Web site at Fremont.gov/Community/BallparkVillage.



Zeenat Hashimi, 15, a Kennedy High School student, surveys a faux crime scene as part of Mission Valley Regional Occupation Program's forensic science course.



Mission Valley Regional Occupation Program's forensic science students mark evidence and survey the crime scene during an exercise last week.

Photos by James Salazar

REAL-LIFE CSI LESSON

Mission Valley Regional Occupation Program's forensic science students were given the opportunity to investigate and process a crime scene in the MVROP parking lot last week.

A stock car trailer was set up to look like a crime scene in the parking lot at 5019 Stevenson Blvd.

Students collected evidence and performed various tests Nov. 12-14 to show what they have learned so far in their course.

Consent Calendar

Minutes

Regular meeting of the Governing Council
Mission Valley Regional Occupation Center/ Program
Wednesday, November 12, 2008

Vice-President Jenn Stringer called the meeting to order at 3:35pm.

Present: Larry Sweeney, Clerk
Jenn Stringer, Vice President

Approval of Agenda:

Vice-President Jenn Stringer made a motion to approve all items on the November agenda. Member Larry Sweeney made a second to approve the motion. Members voted 2-0 to approve all items on the agenda.

Communication:

b. Oral Communication:

Presentation of the MVROP Proclamation to Jenn Stringer

Charles Brown shared the tradition of presenting an MVROP proclamation signed by the staff when a board member retires from the board. Superintendent Brown proceeded to present Jenn Stringer with the MVROP proclamation signed by staff as this was her last MVROP Governing Board meeting. He then went on to share how helpful Member Stringer has been to MVROP. She has provided wonderful support of the programs and has been a pleasure to work with over the years. She will be missed.

Member Stringer stated that she thought MVROP has an amazing team. She felt that other school districts could really learn from MVROP. She then shared what the MVROP staff does for the students and education is truly profound. Member Stringer then said that it has been an honor and a pleasure to serve on the MVROP Governing Board.

a. Items from Staff:

Report from Superintendent Charles Brown:

Open House

Superintendent Brown shared the news about the very successful MVROP Open House that took place on October 23rd from 630 to 8pm. There were well over 600 people in attendance at the event. There literally were no parking spaces left in the parking lot. It was very well received by the community. Attendees ranged from community members, parents, students, prospective students, to fellow educators. The college and career specialists represented the high schools in the lobby along with teachers who instruct off site. The Fashion and Interior Design students decorated the lobby tables and the Culinary program served snacks and refreshments. At one point they had a line wrapping down the hallway

into the lobby. They had baked 1000 cookies for the event. There was not one left by the middle of the event. Everyone had an excellent time. It was put together so well that everyone actually had a chance to enjoy themselves during the event. We are all very pleased how it turned out. It takes a lot of coordination and help to make an event of this size work smoothly. Our staff did a wonderful job.

Midyear Cuts
Superintendent Brown shared that the LAO had recently put out a report which predicted that the state deficit will grow through the year 2010. Superintendent Brown's concern was how categorical flexibility will be defined. What will take precedence, MVROP's agreement for ADA with the local districts or what the governor wants? We will have to wait to see. The LAO suggests $1 billion in midyear cuts with the possibility of cutting specific categorical programs completely. No programs were specified. Duplicate programs or outdated, lower priority programs would be best to eliminate according to the LAO.

AB 2448
MVROP is currently 300 ADA over cap. In an effort to shrink this number, administration has been exploring the possibility for Fremont Adult School take over a few adult classes. However, due to the uncertainty of midyear cuts, Fremont Adult School cannot commit at this time. Administration has also decided to stop taking new adult students for third quarter enrollment. They have also elected to turn the EKG and HVAC programs to be fee based. The reasoning is that MVROP would no longer collect the ADA for these programs and that they would be able to bring in the necessary fees.

Member Sweeney responded that the classes in these subject areas are still quite a bargain when compared to other schools and training sites. He felt that the classes are well worth the investment.

Crisis Response Plan
Superintendent Brown shared that several administrative meetings have taken place regarding the MVROP Crisis Response Plan. A crisis response plan meeting has also taken place attended by instructors, classified employees, and administrators. Two evacuation drills have occurred and one surprise drill will take place this month. Superintendent Brown mentioned that if MVROP were to receive the solar panel structures that FUSD is proposing, they would help support the command center at the rear parking lot in the event of an emergency.

Public Agency Advisory Meeting
The MVROP Instructional Team hosted a Public Services Sector Partnership Meeting attended by local Fire Departments and the San

Francisco Paramedics Association in an effort to get their feedback on MVROP's programs and to establish positive working relationships.

Solar Panels
Superintendent Brown shared that FUSD has agreed to partner with Chevron and Bank of America to provide solar panels at school sites. MVROP has agreed to join the project. Superintendent Brown's main concern is that FUSD had already created a plan that completely covered the entire parking lot. This would deter the reasoning behind positioning the MVROP Center building the way it currently sits to create a corporate image. Sightlines to the building would be blocked by the current solar panel plans for MVROP.

Prop 1D Projects
Superintendent Brown updated the Board that there are some details to be resolved before DSA approval. MVROP is currently two weeks behind schedule. Rick Bravo will be the Project Director. Once DSA approval takes place, Mr. Bravo will be able to move on to the bidding process.

Articulation
Superintendent Brown shared that several teachers had recently taken part in Mission College's Articulation day. The following classes are now articulated with Mission College: Careers in Education, Computer Graphic Design, Marketing/ Small Business Ownership, Pastry Arts, and Computer Repair and Network Administrator.

Consent Calendar:

Member Jenn Stringer made a motion to approve all items in the Consent Calendar. Larry Sweeney made a second to approve the motion. Members voted 2-0 to approve all items in the Consent Calendar.

Business and Finance #1 **Classified Clerical and Technical Employees PERS Contribution**

Marie dela Cruz reported that Mission Valley ROP currently pays the Classified Clerical and Technical employees share of their retirement contribution into PERS (Public Employee Retirement System). The employee's contribution rate is 7%. Fremont Unified School District also paid the Classified CSEA employee's share; however, effective July 1, 2007, the employees share was added to the salary schedule and the employees now pay their share of their retirement contribution.

Mission Valley ROP and the Classified Clerical and Technical employees propose to restore the cost of employee's 7% share of PERS contribution back to the employee. The same rate would be added to the salary schedule and the budget impact would be

minimal. If approved, Mission Valley ROP would no longer pay the employee's share effective with the November 30, 2008 payroll.

A letter from Alameda County arrived prior to the last board meeting. They are saying that it is a shift of responsibility for the ROP. They stated that MVROP can financially do this. This will impact ten employees total. Changes will be reflected in their November payroll. It essentially increases the base pay and gives the employee tax shelter opportunities down the road because of the reduced taxable income.

Member Jenn Stringer made a motion to approve the Classified Clerical and Technical Employees PERS Contribution. Member Larry Sweeney made a second to the motion. Members voted 2-0 to approve the Classified Clerical and Technical Employees PERS Contribution.

Business and Finance #2 **Review and approve Services Agreement between FUSD and MVROP**

Marie dela Cruz informed the Board that beginning the 2007/2008 school year, Mission Valley ROP commenced leasing the property located at 5019 Stevenson Blvd., Fremont, from Fremont Unified School District. MVROP also has an agreement with Fremont Unified as outlined in the Services Agreement included in the Governing Board Packet.

The current MVROP/ FUSD Services Agreement period expires June 30, 2008. A new MVROP/ FUSD Services Agreement is recommended with no increase for the fiscal year 2008/09. The services provided to MVROP for the 2007/08 fiscal year will remain unchanged for 2008/09. The cost will be $216,260.

The twenty year Lease Agreement executed and signed in November 2005 began in the 2007/08 school year. A copy of the approved rent payment schedule is included in the Governing Board packet for the Board's information.

Member Jenn Stringer made a motion to approve the Services Agreement between FUSD and MVROP. Member Larry Sweeney made a second to the motion. Members voted 2-0 to approve the Services Agreement between FUSD and MVROP.

Board of Education #1 **Approval of Draft Career Technical Education Plan**

Superintendent Brown shared that there are several requirements for school agencies to have a CTE Plan. The goal is to work together regionally to create the CTE Plan. This is quite an undertaking as most agencies have different requirements they must meet. Carl Perkins and AB 2448 require MVROP to have a CTE Plan.

Shelley Adams informed the board that the purpose of a local Career Technical Education Plan is to provide Mission Valley ROP with a comprehensive blueprint for

improving the size, scope, quality, and delivery of its CTE programs during a five year planning period from 2008-2012. This plan is a living document that will be revisited regularly, and revised or updated as necessary to ensure its effectiveness as a directional instrument.

MVROP started this process well over a year ago. Meetings have taken place with Ohlone and all local Superintendents. Rick Herrman and Shelley Adams have been the main individuals to work on this plan. The Mission Valley ROP Career Technical Educational Advisory Committee reviewed, provided input and approved the updated Mission Valley Career Technical Education Plan on May 21, 2008.

Ms. Adams indicated that she would like to see more involvement from the high schools in the CTE Plan. She felt that they could offer more introductory courses which would create a framework for the ROP courses and then with the local colleges.

Member Stringer inquired as to where the barriers take place when working with the high schools. Superintendent Brown responded that many times the barrier is "Out of sight, out of mind". It depends on the willingness of the district to work with MVROP. The cooperation makes a huge difference, especially when funding is tied to the ROP component and the need to demonstrate the relationship via pathways is required.

Member Stringer mentioned that Logan is currently working on their re-design. She stated she has continuously tried to suggest for MVROP to be included in the preliminary meetings to make the pathways stronger. To which Ms. Adams responded she knows Logan is focusing on nine to ten pathways and that she believes the communication is starting up again. She also mentioned that ROP is a part of the Performing Arts/ Culinary Program project with Logan.

There are still more articulations to be added from Ohlone and Chabot College in January and February. A CTE Advisory Committee Roster will also be added to the plan. Once these additions have been added, Mission Valley ROP will come to the Governing Board in subsequent board sessions for approval of a final draft. We are expecting the final draft to be completed in March. This final draft will also be reviewed and approved by local school district boards, community college boards, and the county board to meet the AB 2448 mandate.

Member Larry Sweeney announced that the CTE Plan showed a tremendous amount of work. It is a very clear and transparent document that is very strong. It truly demonstrates the value of the ROP pathways. Member Stringer agreed.

Member Jenn Stringer made a motion to approve the Draft CTE Plan. Member Larry Sweeney made a second to the motion. Members voted 2-0 to approve the Draft CTE Plan..

The meeting was adjourned 4:26pm.

Ray Rodriguez, President

Jenn Stringer, Vice President

Larry Sweeney, Clerk

Business and Finance

MISSION VALLEY ROP

PO REPORT
BOARD MEETING
December 17, 2008
Period: 11/1/08-12/5/08
AGENDA ITEM - B&F #1
PO'S OVER $5000

PO NUMBER	VENDOR NAME & ACCOUNT CODE	DESCRIPTION	AMOUNT
903556	APPLE COMPUTER	COMPUTERS	$ 13,191.57
	81-1100-0-6105-1001-4410-652-6045	VIDEO PROD/DIGITAL PHOTO	
904101	ALLIED WASTE SERVICES	DISPOSAL SERVICES	$ 6,770.00
	81-6350-0-6999-8501-6211-661-6410		

Mission Valley ROP
Warrants $5,000 and above
Fiscal Year 08-09

B&F #2
December 17, 2008

Date	Warrant #	Vendor	Purpose	Amount	PO number
11/4/08	767800	Arnold Beauty Colleges	Contracted instruction for ROP students	$ 45,886.04	901665
11/4/08	767710	PG&E	Electricity - monthly bill	$ 9,848.80	
11/18/08	TF 900262	FUSD	Busing - October 2008	$ 20,907.81	
12/2/08	792827	PG&E	Electricity - monthly bill	$ 5,169.98	

_____ Information
__X__ Action
_____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

BOARD OF EDUCATION

A G E N D A I T E M

B&F #3

DATE OF BOARD MEETING: December 17, 2008

TITLE: Adopt Resolution No. 7-0809
Accept Donations to Mission Valley ROP

Background:

Education Code 635160 authorizes governing boards of any school district to initiate and carry on any program, activity or to act otherwise in any manner that is not in conflict with or inconsistent with or preempted by any law and that is not in conflict with the purpose for which school districts are established. Acceptance of gifts to the school district is within the permissive authority granted Boards of Education in the permissive code embodied in Education Code 35160.

Current Status:

Donated To: Mission Valley ROP Auto Body program
Donated From: CAA East Bay Chapter
Amount: $500
Description: Toys for Tots

Donated To: Mission Valley ROP Construction Tech program
Donated From: Anonymous
Amount: $3200
Description: For instructional supplies

Recommendation:

Staff recommends acceptance of the aforementioned donations to Mission Valley Regional Occupational Program.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Charles Brown
Staff Contact Person	**Department**	**Division**	**Superintendent**

Based on Form J-62
State Department of Education

District Request No.7-0809
B&F #3

FOR MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

Sheila Jordan
County Superintendent of Schools
313 West Winton Avenue
Hayward, CA 94544-1198

Fremont, California

Date: December 17, 2008

Pursuant to the provision of the Education Code Section 42600, we, the undersigned, constituting a majority of the members of the governing board of the above-named district, do hereby transmit this resolution requesting an increase in income of said school district for the following reasons:

Donations

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Local Income	81-6350-0-0000-0000-8699-000-0000	3,700

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Auto Body instructional supplies	81-6350-0-6701-1001-4310-661-6998	500
Construction instructional supplies	81-6350-0-6706-1001-4310-661-6998	3,200
		3,700

Respectfully submitted,

Clerk of the Governing Council
Mission Valley ROP
Alameda County, State of California

_____ Request Approved _____ Not Approved

Posted by:_____

Employment and Personnel

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM
GOVERNING COUNCIL

AGENDA ITEM

_____ Information

Date: December 17, 2008 ___X___ Action

Title: REPORT OF CLASSIFIED PERSONNEL ACTIONS

Background:

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Classified Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

Current Status:

A report of Classified Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

Recommendation:

Approve classified Personnel recommendations for: *Return from Leave of Absence.*

Marie dela Cruz
(510) 657-1865

Classified Personnel
Division

Charles Brown
Superintendent

ECL 1

CONSENT ITEMS
MISSION VALLEY ROP

Classified Personnel

Return from Leave of Absence

NAME	POSITION	HOURS	SUPERVISOR	OTHER
Glenna Kiswani	Accounting Technician	40 hrs/week	Marie dela Cruz	Maternity Leave

(con5dec0809)

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM
GOVERNING COUNCIL

AGENDA ITEM

_____ Information

Date: December 17, 2008 ___X___ Action

Title: REPORT OF CERTIFICATED PERSONNEL ACTIONS

Background:

The Governing Council has delegated authority to the ROP staff to take certain actions on its behalf related to Certificated Personnel activities such as appointments, changes of status, resignations, requests for leaves, and retirements.

ROP staff are authorized to take personnel actions in the interest of operational necessity. Following those actions, staff reports to the Governing Council and recommends they approve prior actions.

Current Status:

A report of Certificated Personnel actions is submitted, recommending approval of prior actions taken by ROP staff.

Recommendation:

Approve Certificated Personnel recommendations for: *Employment.*

Shelley Adams
(510) 657-1865

Certificated Personnel
Division

Charles Brown
Superintendent

ECL 1



End of Consent

Business and Finance

Business and Finance #1

__X__ Information
__X__ Action
_____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM

BOARD OF EDUCATION

A G E N D A I T E M

Business & Finance #1

DATE OF BOARD MEETING: December 17, 2008

TITLE: Certification of
First Interim Financial Report

Background:

The District is required to certify to the State twice a year as to the fiscal stability of the District. These certifications are based upon financial data as of October 31 and January 31 and are termed, respectively, the First Interim and Second Interim Financial Report(s).

The Certification of Financial Condition may take one of three forms:

A. Positive Certification
The District will be able to meet its financial obligations for the current fiscal year and subsequent two years.

B. Qualified Certification
The District may not meet its financial obligations for the current fiscal year or subsequent two years.

C. Negative Certification
The District will be unable to meet its financial obligations for the remainder of the fiscal year or for the subsequent fiscal year.

Current Status:

Based upon the First Interim Report Standards and Criteria as set forth by the State, the District can make a **Positive Certification** as to its financial condition.

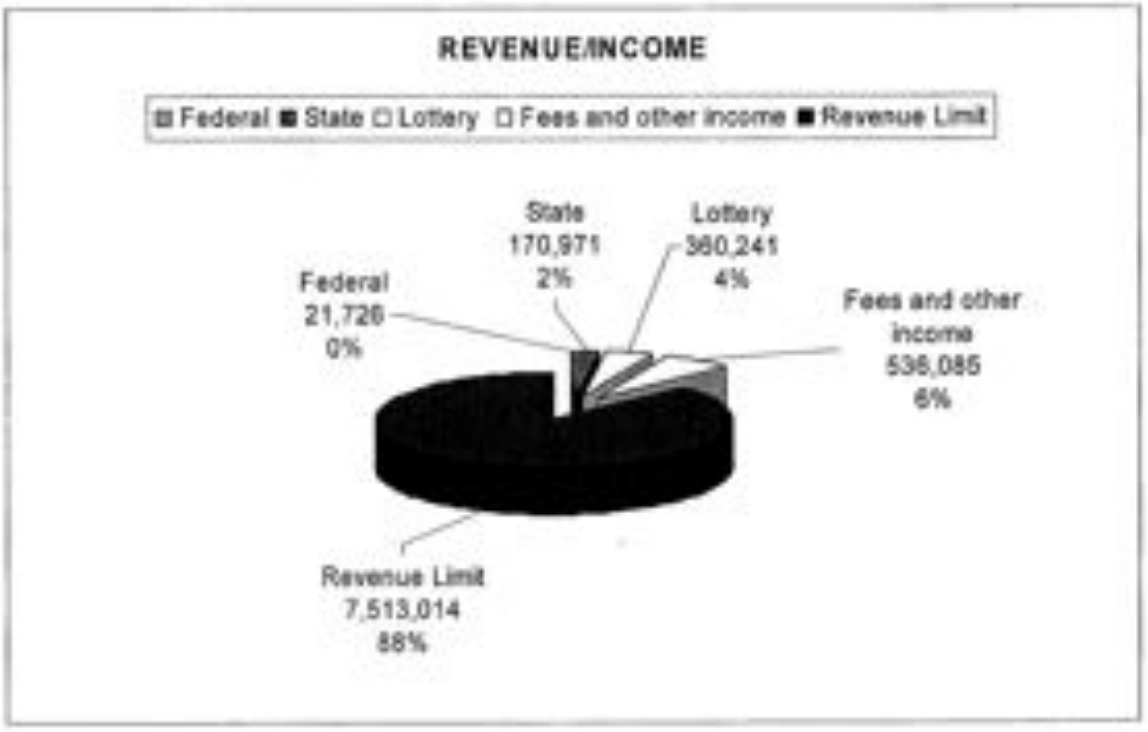
Recommendation:

Staff recommends accepting a Positive Certification that Mission Valley ROP will be able to meet its financial obligations for the current fiscal year and subsequent two years.

Marie dela Cruz, 657-1865	ROP Center	Bus. Svcs.	Charles Brown
Staff Contact Person	**Department**	**Division**	**Superintendent**

FIRST INTERIM FINANCIAL REPORT
MISSION VALLEY ROP
2008-09

The First Interim Financial Report reviews the financial condition of Mission Valley ROP for the period of July 1, 2008 thru October 31, 2008. The report includes an analysis of our current and adopted budget, and projections for the current year and two subsequent fiscal years. As part of the review, MVROP must also certify whether it will be able or unable to meet its financial obligations.



I. REVENUE/INCOME

Projected revenues for the year are $8,602,037 which is $579,662 (7.2%) higher than the adopted budget mainly due to the restored 6.5% cut to categorical programs.

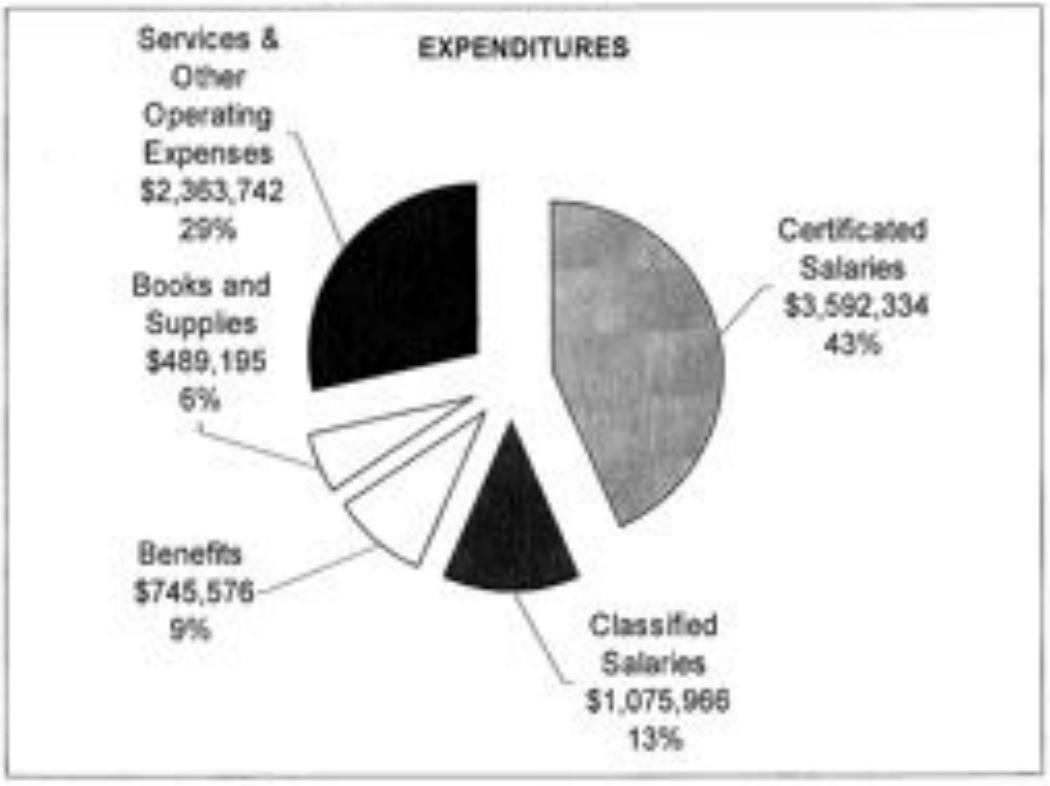
Revenue	Adopted Budget	1st Interim	Change
Federal	21,726	21,726	-
DSP & Staff Dev	69,711	170,971	101,260
Lottery	328,314	360,241	31,927
Fees and Other Income	531,000	536,085	5,085
Revenue Limit	7,071,624	7,513,014	441,390
Total	8,022,375	8,602,037	579,662

The ADA cap for the year is 2,138 which is 13 ADA more than last year. Projected growth funding is zero. Estimated CalWORKS ADA is 25. Total ADA needed for full funding is estimated at 2,163.

PY Base ADA	2,124.69
PY Growth	13.05
CAP	2,137.74
CY Growth	0.00
CalWORKS	25.00
Total	2,162.74

II. EXPENDITURES

Projected expenditures for the year are $8,266,813. This is $116,266 (1.4%) more than the adopted budget mostly due to budget cuts restored in the final State budget. Total employee salary and benefit cost is 73% of total expenditures. This includes 13% for the Cosmetology contract and contracted employees' salaries and benefits paid to Fremont, Newark and New Haven School Districts.



III. CRITERIA AND STANDARDS

The Criteria and Standards section reviews our financial data against State established standards in ten (10) different areas. Standards are either "met" or "not met". MVROP's First Interim report indicates two (2) standards that were "not met": (1) Salaries and Benefits and (2) Other Revenues.

1) Salaries and Benefits- The ratio of salaries and benefits to total expenditures should not exceed 3% plus/minus the historical average ratio. Our historical average ratio based on the past three years is 60.4%. In the current year and the next two subsequent years, our ratio is 65%. Although this is higher than the three-year average, it is the same ratio as last year's. Ratios are higher due to lower revenues and reductions in total expenditures.

2) Other State Revenues- Changes in this category shall not exceed plus/minus 5% since budget adoption. The current year revenues in this category were "not met" due to the 6.5% budget cut that was restored in the Final State Budget. There is also an increase in revenues for the DSPT (Direct Support Professionals Training) program due to delayed 07-08 payments received in the current year. Revenues for the DSPT program are posted in the fiscal year that the payments are actually received from the State.

All other standards were met.

IV. RESERVES/ FUND BALANCE

The projected ending fund balance shows an increase of $335,224. This amount may change depending on the Governor's January Budget proposal which may include midyear cuts. Reserves for Economic Uncertainties is 14% which is above the State minimum of 3%. The components of the ending fund balance are as follows.

Ending Balance	Adopted Budget	1st Interim	Change
Reserve-Economic Uncertainty	1,137,698	1,187,158	49,460
Lottery Carryover	259,685	259,685	-
Facilities	1,765,000	2,066,936	301,936
ROP Buildings	550,000	562,000	12,000
Equipment	503,000	503,000	-
Retiree Reserves	50,000	150,000	100,000
DSP Carryover	84,643	84,643	-
Revolving Cash	7,500	7,500	-
Prop 20 Lottery Carryover	22,911	22,911	-
	4,380,437	4,843,833	463,396

V. MULTI-YEAR PROJECTIONS

Projections for future years 2009-10 and 2010-11 are included in the 1st Interim Financial Report. The revenue projection for 2009-10 and 2010-11 is based on zero COLA. Projected certificated and classified salaries for 2009-10 and 2010-11 include step and column adjustments only.

	2008-09	2009-10	2010-11
Revenue	8,602,037	8,546,952	8,849,040
Less: Expenditures	(8,266,813)	(8,489,299)	(8,717,153)
Net Ending Balance	335,224	57,653	131,888
Plus: Beginning Fund Balance	4,508,610	4,843,834	4,901,487
Ending Balance	4,843,834	4,901,487	5,033,374

VI. CERTIFICATION

Based on our multi-year projections, the fund balance will be positive at the end of this fiscal year and the two subsequent fiscal years. Mission Valley ROP is, therefore, able to make a **Positive Certification** in this First Interim Financial Report.

Mission Valley ROP
First Interim Certification 2008-09
Board Meeting - December 17, 2008

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

In certifying the 2008/09 First Interim Report as positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. It is recognized that the statutory COLA for 2009/10 is unlikely to be funded and that the recommended COLA is 0%. As a result, the district will implement approximately $565,000 in ongoing budget reductions to maintain the positive certification. It is further recognized that the district will submit a detailed list of Board approved ongoing budget reductions with the 2008/09 Second Interim Report.

Signed:_____
President of the Governing Council

Alameda County Office of Education - DBAS
1st Interim Report Checklist
Fiscal Year 2008/09

District Name: **MESSION VALLEY ROP** Date: **12/08/08**

We have developed this checklist to assist you in the submission of your Interim Report packet. Please return this completed checklist with your Interim Report packet and your entire Board package. Thank you.

X	Form CI - Certification with Original Signatures - Board Meeting Date: **December 17, 2008**
	District Certification - Positive _____ Qualified _____ Negative _____
n/a	Charter Schools 1st Interim: SACS:_____ Alternative Form:_____ District Books:_____
n/a	Charter School 1st Interim - Certification with Original Signatures
n/a	Charter Schools 1st Interim - Disk with alternative form *(if not reporting in district books)*
n/a	Form AI - Average Daily Attendance
n/a	Form RLI - Revenue Limit Summary
n/a	SSC K-12 RL Schedule II *(Districts with Charter Schools)*
X	Board Packet
X	Form 01I - General Fund *(unrestricted, restricted & combined unrestricted/restricted format)*
n/a	All Other Funds - Forms: 09 11 12 13 14 15 17 20 21 25 30 35 40 51 53 56 57 63 66 67 71 73 76 95
X	Form CASH - Cash Flow Worksheet
X	Form 01CSI - Criteria & Standards
X	Form MYPI - Multi-year Projection Worksheet *(including assumptions used)*
X	Form TRC - Technical Review Checklist *(all exceptions cleared)*
X	Form TCI - Table of Contents
X	1st Interim Assumptions/Narratives
X	AB2756 Report Certification Form
X	Encroachment Worksheet
X	Interfund Transfer Worksheet
X	Multi-year Projection Assumption Worksheet
X	ROPs - Revenue Calculations
n/a	October 2008 SSID Annual Maintenance Enrollment Summary *(formerly CBEDS)*
n/a	Assumptions for Other Funds *(if significant changes)*
X	Disk with SACS data file *(all funds)*
X	Printout of Balance Sheet and Revenue & Expense Reports by Fund-Object *Unrestricted/Restricted/Combined (for offline districts only)*
n/a	Revenue Limit Data Collection Form

Comments: **Signed Certification form to be submitted soon after Board Meeting of 12/17/08.**

Mission Valley ROP **District**

2008/09 1st Interim Assumption Worksheet – General Fund

Federal Revenue

Increase due to including pr. yr. carryovers: *Add'l amt. over any incl. in Budget only* $ 0

COLA % 0

Major Changes from 08/09 Adopted Budget – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
	Total	

Other State Revenue

Increase due to including pr. yr. carryovers: *Add'l amt. over any incl. in Budget only* $ 133,187

COLA % 0

Lottery/ADA: Unrestricted $ 118.00 Restricted $ 19.00

K-3 Class Size Reduction per student Full Day $ 0 Half Day $ 0

Major Changes from 08/09 Adopted Budget – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
Professional Development	7393	1,260
Direct Support Professionals Training (DSPT)	6355	100,000
Lottery, Unrestricted	1100	33,444
Lottery, Restricted	6300	(1,517)
	Total	133,187

District___Mission Valley ROP_____

Local Revenue

Increase due to including pr. yr. carryovers: *Add'l amt over any incl. in Budget only* $ 441,390

COLA % 0

Interest earnings rate budgeted: _____ %

District parcel tax: $ _____ *Total amount budgeted* $ _____ */ parcel*

Period of approved parcel tax: from ___/___ to ___/___ *(List month/year)*

Major Changes from 08/09 Adopted Budget – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
Revenue Limit	6350	441,390
	Total	441,390

If you received Redevelopment indicate Fund/Object used: Fd:____ Object:____

Has the appropriate Revenue Limit offset (8047) been applied? Yes ☐ No ☐

Personnel - Full Time Equivalents (FTE) *(General Fund only-include any vacant FTEs budgeted)*

Combined unrest./rest. total FTEs above must match your criteria & standards FTEs reported by group on Standard SBA

Unit	Adopted Budget FTE	1st Interim FTE	Difference	Explanation
Certificated:				
Unrestricted	44.42	44.42	0	
Restricted				
Total	44.42	44.42	0	
Classified:				
Unrestricted	14.55	14.55	0	
Restricted				
Total	14.55	14.55	0	
Mgmt/Conf/Supr:				
Unrestricted	7.0	7.0	0	
Restricted				
Total	7.0	7.0	0	

District Mission Valley ROP

Did you include any savings from attrition/vacancies? ☐ Yes ☐ No

If yes, indicate $ amount. $

Employee Benefits

Statutory Rates:

STRS *(8.25%)*	**8.25 %**
PERS *(9.428 %)**	**9.428 %**
OASDI *(6.2%)*	**6.2 %**
Medicare *(1.45%)*	**1.45 %**
UI *(base rate of .30% + local experience chg)*	**.30 %**
WC	**2.63 %**
PERS Reduction *(3.593 %)**	**0 %**
Other *(list)*	**%**

Budgeted UI Local Experience Charge (LEC) $

Health Benefits

	Certificated	Classified	Mgmt/Supe/ Conf
District Health Benefits included in salary schedule?	Yes ☐ No☒	Yes ☐ No☒	Yes ☐ No☒
If yes, approximate annual $ amount/employee	$	$	$
If no, maximum annual $ amount/employee that the District pays	$0	$0	$0

Capital Outlay

Major Changes from 08/09 Adopted Budget – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
Career Technical Education Facilities Program	6350	60,657
(Prop 1D construction funds)		
	Total	60,657

Other Outgo

Major Changes from 08/09 Adopted Budget – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
	Total	

District__Mission Valley ROP_____

Direct Support/Indirect Costs

Major Changes from 08/09 Adopted Budget – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
	Total	

Other Sources/Uses

Major Changes from 08/09 Adopted Budget – Increase (Decrease) *Please list program & dollar amt. of change*

Sources:

	$
	$
	$

Uses:

	$
	$
	$

Other

2008/09 TRAN amount $_____ Dates: from ____/_____ to ____/_____

Other Funds: Please identify any major changes by fund since adopted budget

Fund #_____:
Fund #_____:
Fund #_____:

District___Mission Valley ROP_____

Fund #_____:

Fund #_____:

Fund #_____:

Fund #_____:

Fund #_____:

Fund #_____:

Fund #_____:

Fund #_____:

Fund #_____:

Fund #_____:

Alameda County Office of Education
Sheila Jordan, Superintendent

AB 2756 REPORTING REQUIREMENTS

2008/09 1st Interim Report

District: Mission Valley ROP **Date:** 12/8/08

Please check one:

☑ **The district does not have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team (FCMAT) or any regional team created pursuant to subdivision (i) or Section 42127.8.**

☐ **The district has and is submitting the following reports under the requirement of EC42127.6 (a)(1):**

1. **Report Title:** _____
   Prepared by: _____
   Date: _____ Copy attached ☐
2. **Report Title:** _____
   Prepared by: _____
   Date: _____ Copy attached ☐
3. **Report Title:** _____
   Prepared by: _____
   Date: _____ Copy attached ☐

Attach additional sheets, if necessary.

Signature: _____ **Date:** 12/8/08
Chief Business Official

Please submit this form and any accompanying reports by December 15, 2008 to:
District Business & Advisory Services
Alameda County Office of Education
313 West Winton Avenue, Room 348
Hayward, CA 94544

___Mission Valley ROP_____ School District
Multi-year Projection Assumption Worksheet – General Fund
2008/09 1st Interim Report

Under significant change and other sources/transfers/contributions, please identify program and reason for change, along with dollar amount. ***Please list significant changes from Adopted Budget MYP only.***

Revenue Limit	2009/10	2010/11
Estimated Enrollment	n/a	n/a
Estimated P-2 Actual ADA		
Estimated Revenue Limit ADA	2,163	2,163
COLA	0%	3.5%
Deficit	%	%
Other Significant Chg:		
Federal Revenue	**2009/10**	**2010/11**
Reduction due to prior one-time monies	0	0
COLA	0%	0%
Significant Chg:		
State Revenue	**2009/10**	**2010/11**
Reduction due to prior one-time monies	0	0
COLA	0%	0%
Deficit	%	%
Significant Chg:		
Local Revenue	**2009/10**	**2010/11**
Reduction due to prior one-time monies	0	0
COLA	0%	0%
Significant Chg:		
Other Sources/Transfers In/Contributions	**2009/10**	**2010/11**
Transfers In:		
Sources:		
Contributions:		

Districts with Charter Schools	2009/10	2010/11
Projected P-2 Charter ADA		
If declining enrollment, net shift in Charter ADA: *(district resident ADA newly transferred to charter in current year, less district resident ADA previously enrolled in charter returning to district in current year)*		

_____Mission Valley ROP__ School District
Multi-year Projection Assumption Worksheet – General Fund
2008/09 1st Interim Report
Continued

Certificated Salaries	2009/10	2010/11
Step & Column %	3%	3%
Step & Column $	$107,770	$111,003
Change in FTE: Increase/(Decrease)	0	0
Salary COLA included: Yes ☐ No ☒	0%	0%
Salary COLA $	$0	$0
Average Teacher Salary	$85,598	$88,166
Attrition/Retirement Saving included?	$	$
Any Other Significant Change?	$	$
	$	$
	$	$
Classified Salaries	**2009/10**	**2010/11**
Step & Column %	3%	3%
Step & Column $	$32,279	$33,247
Change in FTE: Increase/(Decrease)	0	0
Salary COLA included: Yes ☐ No ☒	0%	0%
Salary COLA $	$0	$0
Attrition/Retirement Saving included?	$	$
Any Other Significant Change?	$	$
	$	$
	$	$
Books & Supplies	**2009/10**	**2010/11**
Reduction due to prior one-time monies	$0	$0
COLA	0%	0%
Significant Chg:	$0	$0
	$	$
	$	$
Services & Other Operating Expenses	**2009/10**	**2010/11**
	$	$
	$	$
	$	$
	$	$
Capital Outlay	**2009/10**	**2010/11**
	$	$
	$	$
Other Uses/Transfers Out	**2009/10**	**2010/11**
Transfers Out:	$	$
	$	$
Uses:	$	$
	$	$
Use of Prior Designated Reserves	**2009/10**	**2010/11**
	$	$
	$	$

MULTIYEAR PROJECTIONS
BUDGET 2008-09

REVENUE	CODE	2007-08	Adopted Budget 2008-09	1st Interim 2008-09	Change	Adopted Budget 2009-10	1st Interim 2009-10	Change	Adopted Budget 2010-11	1st Interim 2010-11	Change
COLA		4.53%	5.66%	5.66%		4.85%	5.66%		2.79%	3.50%	
Carl Perkins	8290	31,471	21,726	21,726	-	21,726	21,726	-	21,726	21,726	-
Staff Dev & DSP	8590	98,234	69,711	170,971	101,260	70,663	120,971	50,308	71,321	121,905	50,584
Sale of Publications	8632	10,851	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-
Interest Income	8661	150,817	150,000	150,000	-	150,000	150,000	-	150,000	150,000	-
Other Fees	8689	355,034	376,000	376,000	-	376,000	376,000	-	376,000	376,000	-
Other Local Revenue	8699	29,565	-	5,085	5,085	-	-	-	-	-	-
Lottery	8781	306,135	328,314	360,240	31,926	328,314	360,240	31,926	329,458	360,898	31,440
Revenue Limit	8791	8,119,670	7,071,624	7,513,015	441,391	7,464,569	7,513,015	48,446	7,694,837	7,813,711	118,874
TOTAL REVENUE		9,101,777	8,022,375	8,602,037	579,662	8,416,271	8,546,952	130,680	8,648,242	8,849,840	200,798
EXPENDITURES											
Certificated Salaries		3,693,565	3,487,780	3,592,334		3,592,334	3,592,334	-	3,708,104	3,700,104	
Step & Column		110,807	104,631			107,770	107,770	-	111,003	111,003	
COLA		-	-			-	-	-		-	
Total Certificated	1000	3,804,370	3,592,334	3,592,334	-	3,700,104	3,700,104	-	3,819,107	3,811,107	
Classified Salaries		1,036,644	1,021,384	1,075,966		1,052,026	1,075,966	23,940	1,083,587	1,108,240	24,653
Step & Column		31,099	30,642	-		31,561	32,279	718	32,508	33,247	740
COLA		-	-	-		-	-	-		-	-
Total Classified	2000	1,067,743	1,052,026	1,075,966	23,940	1,083,587	1,108,245	24,658	1,116,094	1,141,492	25,398
Benefits	3000	756,155	745,576	745,576	-	756,404	761,828	5,425	779,096	784,683	5,588
Total Salaries & Benefits		5,628,268	5,389,936	5,413,876	23,940	5,540,094	5,570,177	30,083	5,706,297	5,737,283	30,985
Materials & Supplies	4000	430,754	401,534	489,195	87,661	401,534	489,195	87,661	401,534	489,195	87,661
Services & Other Operating Expenditures	5000	2,667,117	2,352,987	2,363,742	10,755	2,414,185	2,429,927	15,742	2,476,933	2,490,675	13,742
Capital Outlay	6000	26,554	6,000	-	(6,000)	-	-	-	-	-	-
Total Expenditures		8,752,695	8,150,547	8,266,813	116,266	8,355,793	8,489,299	133,506	8,584,764	8,717,153	132,388
Balance - Revenue less Expenditures		348,684	(128,172)	335,224	463,396	60,479	57,653	(2,826)	63,478	131,887	68,410
FUND BALANCE											
Beginning Fund Balance		3,866,764	4,195,448	4,508,610	313,162	4,067,276	4,843,834	776,558	4,127,755	4,901,487	773,732
Net Increase (Decrease) in Fund Balance		328,684	(128,172)	335,224	463,396	60,479	57,653	(2,826)	63,478	131,887	68,410
Ending Fund Balance		4,195,448	4,067,276	4,843,834	776,558	4,127,755	4,901,487	773,732	4,191,233	5,033,374	842,141
Reserve for Economic Uncertainties		**872,661**	**795,041**	**1,187,158**	**392,117**	**855,520**	**1,244,811**	**389,291**	**918,998**	**1,376,698**	**457,700**
% of Expenditures		**9.97%**	**9.75%**	**14.36%**		**10.24%**	**14.66%**		**10.70%**	**15.79%**	

2008-09 REVENUE PROJECTIONS

	6/25/2008 Adoption 2008-09	9/23/2008 Final State & 1st Interim 2008-09	Change	Adopted 2009-10	1st Interim 2009-10	Change	Adopted 2010-11	1st Interim 2010-11	Change
07-08 Base Revenue (PY)									
07-08 Base ADA	2,125.08	2,124.69	-0.39	2,137.68	2,137.74	0	2,137.68	2,137.74	0
07-08 Base Revenue Limit	3,467.85	3,467.85	0			0			0
Base ADA X BRL	7,369,522	7,368,106	-1,416			0			0
PY Growth									
07-08 Growth Funded ADA	12.60	13.05	0.45	0.00	0.00	0	0	0.00	0
07-08 SWA	3,601.89	3,601.89	0			0			0
Growth x SWA	45,384	47,005	1,621			0			0
Base Revenue= BRL + Growth	7,414,906	7,415,111	205	6,932,937	7,374,328	441,390	7,325,882	7,374,328	48,446
COLA (Current Year)	5.66%	5.66%	0	4.53%	5.60%	0	2.70%	3.50%	0
Prior Year SWA	3,601.89	3,601.89	0	3,805.76	3,805.76	0	3,969.58	4,018.88	29
COLA per ADA	203.87	203.87	0	183.82	213.12	29	107.72	140.66	33
Current Year CAP	2,137.68	2,137.74	6	2,137.68	2,137.74	0	2,137.68	2,137.74	0
COLA Funding	435,802	435,815	12	392,944	455,601	62,656	230,268	300,696	70,429
Budget Reduction - No COLA	(435,802)	(435,815)	-12	0	(455,601)	(455,601)	0	0	0
Total COLA	0	0	0	392,944	0	(392,944)	230,268	300,696	70,429
Current Year Growth									
Allowed Growth	10.00	10.00	0	10.00	10.00	0	10	10.00	0
SWA	3,805.76	3,805.76	0	3,969.58	4,018.88	29	4,097.29	4,159.54	62
Total Growth	38,058	38,058	0	39,696	40,189	293	40,973	41,595	622
Budget Reduction	(38,058)	(38,058)	0	(39,696)	(40,189)	(293)	(40,973)	(41,595)	(622)
Total Growth	0	0	0	0	0	0	0	0	0
Total Base + COLA + Growth	7,414,906	7,415,111	205	7,325,882	7,374,328	48,446	7,556,149	7,675,024	118,875
Less Budget Reduction	-6.50%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	0
Total Reduction	(481,969)	0	481,969	0	0	0	0	0	0
Revenue Limit	6,932,937	7,415,111	482,174	7,325,882	7,374,328	48,446	7,556,149	7,675,024	118,875
times Deficit Factor	-	(0.0055)	0	-	0.00	0	-	0.00	0
Budget Reduction	0	(40,783)	(40,783)	0	0	0	0	0	0
Adjusted Revenue Limit	**6,932,937**	**7,374,328**	441,390	**7,325,882**	**7,374,328**	48,446	**7,556,149**	**7,675,024**	118,875
Excess Property Tax	0	0	0	0	0	0	0	0	0
Total Revenue Limit	**6,932,937**	**7,374,328**	441,390	**7,325,882**	**7,374,328**	48,446	**7,556,149**	**7,675,024**	118,875
CalWORKS	138,687	138,687	0	138,687	138,687	0	138,687	138,687	0
8791 TOTAL LOCAL REVENUE	7,071,624	7,513,015	441,390	7,464,569	7,513,015	48,446	7,694,836	7,813,711	118,875
8290 FEDERAL REVENUE	21,726	21,726	0	21,726	21,726	0	21,726	21,726	0
8590 ALL OTHER STATE REV									
Staff Development	21,081	20,971	-110	19,711	20,971	1,260	20,663	20,971	308
Budget Adjustment	-6.50%	0.00%	0	4.53%		(0)	2.7%	3.50%	0
Total Adjustment	(1,370)	0.00	1,370	952	0.00	(952)	558	733.99	176
Total Staff Development	19,711	20,971	1,260	20,663	20,971	308	21,221	21,705	484
Total DSP	50,000	150,000	100,000	50,000	100,000	50,000	50,000	100,000	50,000
Total Other State Revenue	69,711	170,971	101,260	70,663	120,971	50,308	71,221	121,705	50,484
			0			0			0
8632 Sale of Publications	5,000	5,000	0	5,000	5,000	0	5,000	5,000	0
8661 Interest Income	150,000	150,000	0	150,000	150,000	0	150,000	150,000	0
8689 All Other Fees & Contracts	376,000	376,000	0	376,000	376,000	0	376,000	376,000	0
8699 All Other Local Revenue	-	5,085.00	5,085	-	-	0	-	-	0
Total 86XX	531,000	536,085	5,085	531,000	531,000	0	531,000	531,000	0
8781 Other Transfers (Lottery)									
Lottery ADA	2,287.90	2,629.49	342	2,287.90	2,629.49	342	2,287.90	2,629.49	342
Unrestricted Rate	121.00	118.00	-3	121.00	118.00	(3)	121.00	118.00	(3)
Unrestricted Revenue (Res 1100)	276,836	310,280	33,444	276,836	310,280	33,444	276,836	310,280	33,444
Prop 20 Rate	22.50	19.00	-4	22.50	19.00	(4)	23.00	19.25	(4)
Prop 20 Revenue (Res 6300)	51,478	49,960	(1,517)	51,478	49,960	(1,517)	52,622	50,618	(2,004)
Total Lottery	328,314	360,240	31,927	328,314	360,240	31,926	329,458	360,898	31,440
TOTAL REVENUE	8,022,375	8,602,037	579,662	8,416,271	8,546,952	130,681	8,646,241	8,849,040	200,799

ADA Calculations 08-09	1st Interim					
	05-06 A-R3 cert 7/2/08	06-07 A-R1 cert 7/2/08	07-08 P2 cert 7/2/08	08-09	09-10	10-11
Prior Year Base	2018.84	2063.62	2115.56	**2124.69**	2137.74	2137.74
Prior Year Funded Growth	44.78	51.94	9.13	**13.05**	0.00	0.00
Subtotal/Base ADA (CAP)	2063.62	2115.56	2124.69	**2137.74**	2137.74	2137.74
Allowed Growth	25.30	10.00	13.05	**0.00**	0.00	0.00
Cal Works	39.41	39.28	40.00	**25.00**	25.00	25.00
Full funding	2128.33	2164.84	2177.74	**2162.74**	2162.74	2162.74

2008-09 FTE'S

	2nd Interim 2007-08	Budget Adoption 2008-09	1st Interim 2008-09	Change
CERTIFICATED				
TEACHERS	43.22	36.28	35.57	(0.71)
FUSD TEACHERS	7.53	8.14	8.85	0.71
TOTAL CERTIFICATED FTE'S	50.75	44.42	44.42	0.00
CLASSIFIED				
CLERICAL	9.00	9.00	9.00	0.00
OPERATIONS	3.00	3.25	3.25	0.00
CLERICAL AIDES	0.70	0.40	0.40	0.00
DSP TRAINER	0.40	0.45	0.45	0.00
FUSD CAREER TECHS	1.45	1.45	1.45	0.00
TOTAL CLASSIFIED FTE'S	14.55	14.55	14.55	0.00
MANAGEMENT				
CERTIFICATED MANAGERS	4.00	4.00	4.00	0.00
CLASSIFIED MANAGEMENT	3.00	3.00	3.00	0.00
TOTAL MANAGEMENT	7.00	7.00	7.00	0.00
TOTAL	72.30	65.97	65.97	0.00

Account classifications selected

	Fd	Resr	Y	Goal	Func	Objt	Sch	CCtr
1.	01-	3999-	9-	7999-	7999-	7999-	999-	7999
2.	-	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-	-
10.	-	-	-	-	-	-	-	-

Field ranges selected

FI	RANGE

Primary sort/rollup levels: FN
Income summary level: 4
Expense summary level: 4
Data source: GLSTEX Standard Extract
Report template: CTPARIOT.DATA.QUERIES: MON, MAY 21, 2001, 12:04 PM
Budget type: A Approved
Include budget transfers: A
GL Transactions: A Approved Only
Exclude Pre-encumbrances: N
Use Reference Values: N
Restricted Fld Xfer: 02 Resource
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted

Report prepared: TUE, DEC 9, 2008, 10:29 AM

Fund :61 MISSION VALLEY ROP

Object		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance							
9110	CASH IN COUNTY TREASURY	3,982,330.69	1,819,745.18	1,819,745.18	0.00	5,772,045.87	
9130	REVOLVING CASH ACCOUNT	7,500.00	0.00	0.00	0.00	7,500.00	
9140	CASH COLLECTION AWAITING DEPOSIT	44,527.95	44,527.95-	44,527.95-	0.00	0.00	
9310	ACCTS REC RECEIPT PR YR ALL	135,153.51	95,150.25-	95,150.25-	0.00	30,003.26	
9320	DUE FROM GRANTOR GOVERNMENTS	612,344.18	764,240.53-	764,240.53-	0.00	48,103.65	
9326	ACCOUNTS RAYABLE-REVENUE/ELIM	7,967.00-	7,967.00	7,967.00	0.00	0.00	
9327	ACCOUNTS RAYABLE-REVOLVING CSH	33,608.87-	33,608.87	33,608.87	0.00	0.00	
9330	AP-PAYMENT(PRIOR YEAR)	370,185.45-	294,077.97	294,077.97	0.00	76,107.48-	
9331	SALES/USE TAX 1%	0.00	0.42-	0.42-	0.00	0.42-	
9333	SALES/USE TAX MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	
9334	SALES/USE TAX 8.75%	0.00	608.37-	608.37-	0.00	608.37-	
9335	SALES/USE TAX .5%	0.00	7.32-	7.32-	0.00	7.32-	
9520	NET PAYROLL	22,492.71-	22,492.71	22,492.71	0.00	0.00	
9531	STRS	0.00	0.00	0.00	0.00	0.00	
9532	PERS	0.00	0.00	0.00	0.00	0.00	
9533	OASDI/MED/CARE/ALTERNATIVE	0.00	0.00	0.00	0.00	0.00	
9534	HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	
9535	SUI	0.00	0.00	0.00	0.00	0.00	
9536	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	
9537	EARLY RETIREE BENEFITS	0.00	0.00	0.00	0.00	0.00	
9539	OTHER RETIREMENT PLANS	0.00	0.00	0.00	0.00	0.00	
9547	DELTA DENTAL-ACTIVE (ROP)	8,575.19-	5,036.41	5,036.41	0.00	3,538.78-	
9548	DELTA DENTAL-EARLY RETIRE(ROP)	0.00	284.20	284.20	0.00	284.20	
9549	DELTA DENTAL-RETIREE AGE65(ROP)	0.00	598.20-	598.20-	0.00	598.20-	
9550	DELTA DNTL-EARLY RET W/DEP(ROP)	0.00	0.00	0.00	0.00	0.00	
9566	DELTA CARE-ACTIVE (ROP)	627.40-	564.66	564.66	0.00	62.74-	
9567	DELTA CARE-EARLY RETIRE(ROP)	0.00	31.37-	31.37-	0.00	31.37-	
9568	DELTA CARE-RETIREE AGE 65(ROP)	0.00	62.74-	62.74-	0.00	62.74-	
TOTAL Beginning balance		4,908,609.71	1,268,829.88	1,268,829.88	0.00	5,777,139.56	
Current year revenue							
8092	PERS REDUCTION TRANSFER	0.00	0.00	0.00	0.00	0.00	N/A
8290	ALL OTHER FEDERAL REVENUE	21,726.00	0.00	0.00	0.00	21,726.00	0.0
8590	ALL OTHER STATE REVENUE	170,971.00	120,140.62	120,140.62	0.00	50,830.38	70.3
8632	SALE OF PUBLICATIONS	5,000.00	0.00	0.00	0.00	5,000.00	0.0
8661	INTEREST	150,000.00	4,429.09	4,429.09	0.00	145,570.91	3.0
8689	ALL OTHER FEES & CONTRACTS	376,000.00	187,649.35	187,649.35	0.00	188,350.65	49.9
8699	ALL OTHER LOCAL REVENUE	5,085.00	5,084.75	5,084.75	0.00	0.25	100.0
8781	ALL OTH TSFR FROM DISTRICTS	360,241.00	512.53	512.53	0.00	359,728.47	0.1
8791	TFR OF APPORTIONMENT FM DIST	7,513,014.00	2,733,215.00	2,733,215.00	0.00	4,779,799.00	36.4
TOTAL Current year revenue		8,602,037.00	3,051,031.34	3,051,031.34	0.00	5,551,005.66	
*TOTAL Beginning balance + Revenue		13,110,646.71	7,559,641.05	7,559,641.05			*

Fund #61 MISSION VALLEY ROP

Object		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Expense							
1100	CERT TEACHER SALARY	3,003,000.00	541,551.70	541,551.70	0.00	2,461,448.30	18.0
1130	CERT TEACHER SUB SALARY	60,000.00	6,763.33	6,763.33	0.00	53,236.68	11.3
1300	CERT SUPERVISOR/ADMINISTRATOR	539,334.00	170,900.72	170,900.72	0.00	368,433.28	32.0
2105	CL INSTRUCTIONAL AIDE SALARY	31,960.00	2,698.40	2,698.40	0.00	29,261.60	8.4
2130	CL INSTRUCTIONAL AIDE SUB	0.00	891.31	891.31	0.00	891.31-	N/A
2205	CLASS SUPPORT SALARY	153,000.00	47,995.59	47,995.59	0.00	105,004.41	31.4
2220	CLASS SUPPORT SALARY OVERTIME	15,000.00	4,166.60	4,166.60	0.00	10,833.40	27.8
2230	CLASS SUPPORT SALARY SUB	10,000.00	7,738.88	7,738.88	0.00	2,261.12	77.4
2305	CLASS SUPERVISOR/ADMIN SALARY	295,526.00	97,573.68	97,573.68	0.00	197,952.32	33.0
2405	CLASS CLERICAL/OFFICE SALARY	522,000.00	161,166.64	161,166.64	0.00	360,833.36	30.9
2430	CLASS CLERICAL/OFFICE SUB	1,500.00	0.00	0.00	0.00	1,500.00	0.0
2905	OTHER CLASS SALARY	47,000.00	0.00	0.00	0.00	47,000.00	0.0
3111	CERTIFICATED STRS	281,472.00	61,064.73	61,064.73	0.00	220,407.27	21.7
3112	CLASSIFIED STRS	7,280.00	2,426.48	2,426.48	0.00	4,853.52	33.3
3211	CERTIFICATED PERS	17,000.00	5,134.35	5,134.35	0.00	11,865.65	30.2
3212	CLAS PUBLIC EMP RETIREMT SYS	82,906.00	27,150.91	27,150.91	0.00	55,755.09	32.7
3232	CLAS PERS 7% OFFICE TECH	32,037.00	10,822.45	10,822.45	0.00	21,214.55	33.8
3311	CERTIFICATED OASDI/MED/ALTER	52,442.00	13,496.66	13,496.66	0.00	38,945.34	25.7
3312	CLASSIFIED OASDI/MED/ALTER	70,370.00	20,978.11	20,978.11	0.00	49,391.89	29.8
3411	CERTIFICATED HEALTH&WELFARE	35,293.00	3,961.89	3,961.89	0.00	31,331.11	11.2
3412	CLASSIFIED HEALTH&WELFARE	9,676.00	3,644.74	3,644.74	0.00	6,031.26	37.7
3511	CERTIFICATED SUI	10,693.00	2,157.98	2,157.98	0.00	8,535.02	20.2
3512	CLASSIFIED SUI	3,045.00	966.72	966.72	0.00	2,078.28	31.7
3611	CERTIFICATED WORKERS COMP	94,146.00	18,918.71	18,918.71	0.00	75,227.29	20.1
3612	CLASSIFIED WORKERS COMP	26,392.00	8,474.84	8,474.84	0.00	17,917.16	32.1
3711	CERT RETIREE BENEFITS	21,500.00	6,828.71	6,828.71	0.00	14,671.29	31.8
3712	CLASS RETIREE BENEFITS	676.00	156.83	156.83	0.00	519.17	23.2
3813	CLASS PERS REDUCTION	0.00	56.92	56.92	0.00	56.92-	N/A
3911	CERT OTHER BENEFITS	350.00	19.00	19.00	0.00	331.00	5.4
4110	APPV TEXTBKS & CORE CURR MATL	22,775.00	21,121.72	21,121.72	1,929.00	275.72-	101.2
4210	BOOKS & OTHER REFERENCE MATL	55,413.00	3,663.55	3,663.55	4,826.51	48,223.94	13.0
4310	MATERIALS & SUPPLIES	304,379.00	74,949.47	74,949.47	105,818.34	123,611.19	60.7
4330	DIESEL/GASOLINE	2,000.00	542.14	542.14	0.00	1,457.86	27.1
4410	NONCAPITALIZED EQUIPMENT	106,639.00	24,853.32	24,853.32	11,681.71	68,113.77	36.1
5210	TRAVEL AND CONFERENCE	43,000.00	8,020.46	8,020.46	839.00	34,140.54	20.6
5310	DUES AND MEMBERSHIPS	6,640.00	4,844.00	4,844.00	25.00	1,771.00	73.3
5451	CRIME & FIDELITY INSURANCE	300.00	0.00	0.00	0.00	300.00	0.0
5452	EQUIPMT & MACHINERY INSURANCE	670.00	0.00	0.00	0.00	670.00	0.0
5453	LIABILITY INSURANCE	67,614.00	71,270.00	71,270.00	0.00	3,656.00-	105.4
5455	PROPERTY INSURANCE	13,533.00	0.00	0.00	0.00	13,533.00	0.0
5515	DISPOSAL SERVICES	36,000.00	5,952.05	5,952.05	750.00	29,297.95	25.8
5517	RECYCLING	1,000.00	526.24	526.24	0.00	473.76	52.6
5522	ELECTRICITY	150,000.00	38,726.34	38,726.34	0.00	111,273.66	25.8
5524	GAS	18,000.00	1,578.74	1,578.74	0.00	16,421.26	8.8
5526	SEWAGE	1,200.00	0.00	0.00	0.00	1,200.00	0.0
5528	WATER	6,000.00	0.00	0.00	0.00	6,000.00	0.0
5624	RENTALS-FACILITY	227,700.00	0.00	0.00	0.00	227,700.00	0.0
5671	REPAIRS,CONTRACTED-BLDG,GNDS	10,690.00	264.00	264.00	564.00	9,862.00	7.8
5675	RENTALS,REPAIRS,CONTRACTED-EQP	63,500.00	36,673.01	36,673.01	13,437.09	13,389.90	78.9

Fund :61 MISSION VALLEY ROP

Object		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
5796	INTERFUND-DUPLICATION SERVICES	0.00	0.00	0.00	0.00	0.00	N/A
5810	LEGAL ADVERTISING	1,500.00	192.70	192.70	0.00	1,307.30	12.8
5813	NON-LEGAL ADVERTISING	12,000.00	1,991.60	1,991.60	5,816.40	4,192.00	65.1
5818	ASSESSMENTS AND FEES	1,600.00	0.00	0.00	0.00	1,600.00	0.0
5819	AUDIT EXPENSES	10,290.00	0.00	0.00	0.00	10,290.00	0.0
5822	BANK FEES	6,500.00	3,071.75	3,071.75	0.00	3,428.25	47.3
5825	CONSULTANTS	7,000.00	3,000.00	3,000.00	0.00	4,000.00	42.9
5839	OTHER CONTRACTED SERVICES	1,419,000.00	115,839.75	115,839.75	540,370.51	762,789.72	46.2
5838	FINGERPRINTING/BACKGROUND CK	8,200.00	259.00	259.00	7,521.00	420.00	94.9
5843	INTERAGENCY SERVICES	500.00	0.00	0.00	0.00	500.00	0.0
5845	LEGAL EXPENSE	5,000.00	0.00	0.00	1,000.00	4,000.00	20.0
5846	LICENSING AGREEMENTS	24,806.00	15,183.62	15,183.62	250.00	9,372.38	62.2
5870	PRINTING	43,559.00	21,007.07	21,007.07	28,516.02	6,964.09-	116.0
5880	TRANSPORTATION-CONTRACTED	141,950.00	16,388.60	16,388.60	100.00	125,261.40	11.8
5910	POSTAGE/MAILING SERVICES	22,500.00	15,225.10	15,225.10	0.00	7,274.90	67.7
5930	TELEPHONE	10,000.00	4,709.28	4,709.28	940.63	13,750.09	27.4
5935	CELL PHONE	5,700.00	1,286.92	1,286.92	0.00	4,443.08	22.5
6211	PERMANENT CONSTRUCTION	0.00	0.00	0.00	6,500.00	6,500.00-	N/A
6221	ARCHITECT/ENGINEERING FEES	0.00	38,520.91	38,520.91	199,788.26	238,309.17-	N/A
6251	PRELIMINARY TESTS	0.00	9,500.00	9,500.00	0.00	9,500.00-	N/A
6271	PLANNING OTHER COSTS	0.00	12,636.28	12,636.28	63.72	12,700.00-	N/A
6410	CAPITALIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Expense		8,266,813.00	1,782,501.49	1,782,501.49	931,195.20	5,553,116.31	
Ending balance							
9790	UNDESIGNATED/UNAPPROPRIATED	126,172.00	0.00	0.00	0.00	126,172.00	
9791	BEGINNING FUND BALANCE	4,508,609.71-	0.00	0.00	0.00	4,508,609.71-	
TOTAL Ending balance		4,380,437.71-	0.00	0.00	0.00	4,380,437.71-	
**Fund Balance		4,843,833.71	5,777,139.36	5,777,139.36			**

	Account classifications selected Fd Reser Y Goal Func Objt Sch CCtr	Field ranges selected Fi RANGE
1.	41-7999-9-3999-9999-8999-999-9999	
2.	- - - - - - - -	
3.	- - - - - - - -	
4.	- - - - - - - -	
5.	- - - - - - - -	
6.	- - - - - - - -	
7.	- - - - - - - -	
8.	- - - - - - - -	
9.	- - - - - - - -	
10.	- - - - - - - -	

Primary sort/rollup levels: FN
Income summary level: 6
Expense summary level: 6
Data source: GLSTEX Standard Extract
Report template: CTFAR100.DATA.QRSUSER: MON, MAY 21, 2001, 12:06 PM
Budget type: A Approved
Include budget transfers: A
GL Transactions: A Approved Only
Exclude Pre-encumbrances: N
Use Reference Values: N
Restricted Fld Nbr: 02 Resource
Separation Option: No Separation of Restricted and Unrestricted
Extraction Type: Restricted and Unrestricted

Report prepared: TUE, DEC 9, 2008, 10:38 AM

Fund :81 MISSION VALLEY ROP

Object		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Beginning balance							
9110	CASH IN COUNTY TREASURY	3,952,320.69	1,819,745.18	1,819,745.18	0.00	5,772,065.87	
9130	REVOLVING CASH ACCOUNT	7,500.00	0.00	0.00	0.00	7,500.00	
9140	CASH COLLECTION AWAITING DEPOSIT	44,527.95	44,527.95-	44,527.95-	0.00	0.00	
9210	ACCTS REC RECEIPT PR YR ALL	125,333.51	90,130.25-	90,130.25-	0.00	35,203.26	
9250	DUE FROM GRANTOR GOVERNMENTS	832,344.16	784,240.53-	784,240.53-	0.00	48,103.63	
9506	ACCOUNTS PAYABLE-REVENUE/DELPA	7,967.00-	7,967.00	7,967.00	0.00	0.00	
9507	ACCOUNTS PAYABLE-REVOLVING CSH	33,608.87-	33,608.87	33,608.87	0.00	0.00	
9510	AP-ENCUMBRANCE(PRIOR YEAR)	370,185.45-	294,077.97	294,077.97	0.00	76,107.48-	
9511	SALES/USE TAX 1%	0.00	0.42-	0.42-	0.00	0.42-	
9513	SALES/USE TAX MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	
9514	SALES/USE TAX 5.75%	0.00	608.37-	608.37-	0.00	608.37-	
9515	SALES/USE TAX .5%	0.00	7.32-	7.32-	0.00	7.32-	
9520	NET PAYROLL	33,492.71-	33,492.71	33,492.71	0.00	0.00	
9531	STRS	0.00	0.00	0.00	0.00	0.00	
9532	PERS	0.00	0.00	0.00	0.00	0.00	
9533	OASDI/MEDICARE/ALTERNATIVE	0.00	0.00	0.00	0.00	0.00	
9534	HEALTH & WELFARE	0.00	0.00	0.00	0.00	0.00	
9535	SUI	0.00	0.00	0.00	0.00	0.00	
9536	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	
9537	EARLY RETIREE BENEFITS	0.00	0.00	0.00	0.00	0.00	
9539	OTHER RETIREMENT PLANS	0.00	0.00	0.00	0.00	0.00	
9547	DELTA DENTAL-ACTIVE (ROP)	8,575.19-	5,036.41	5,036.41	0.00	3,538.78-	
9548	DELTA DENTAL-EARLY RETIRE(ROP)	0.00	284.20	284.20	0.00	284.20	
9549	DELTA DENTAL-RETIRE AGE65(ROP)	0.00	598.20-	598.20-	0.00	598.20-	
9550	DELTA DNTL-ERLY RET W/DEP(ROP)	0.00	0.00	0.00	0.00	0.00	
9566	DELTA CARE-ACTIVE (ROP)	627.40-	564.66	564.66	0.00	62.74-	
9567	DELTA CARE-EARLY RETIRE(ROP)	0.00	31.37-	31.37-	0.00	31.37-	
9568	DELTA CARE-RETIRE AGE 65(ROP)	0.00	62.74-	62.74-	0.00	62.74-	
TOTAL Beginning balance		4,508,609.71	1,268,529.85	1,268,529.85	0.00	5,777,139.56	
*TOTAL Beginning balance + Revenue		4,508,609.71	4,508,609.71	4,508,609.71			*
Ending balance							
9790	UNDESIGNATED/UNAPPROPRIATED	128,172.00	0.00	0.00	0.00	128,172.00	
9791	BEGINNING FUND BALANCE	4,508,609.71-	0.00	0.00	0.00	4,508,609.71-	
TOTAL Ending Balance		4,380,437.71-	0.00	0.00	0.00	4,380,437.71-	
**Fund balance		4,508,609.71	4,508,609.71	4,508,609.71			**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2008-09 Original Budget	2008-09 Board Approved Operating Budget	2008-09 Actuals to Date	2008-09 Projected Totals
01I	General Fund / County School Service Fund	G	G	G	GS
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
CASHI	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
MYPI	Multiyear Projections - General Fund				GS
01CSI	General Fund / County School Service Fund				S

Description	Resource Codes - Object Codes	Original Budget (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	21,726.00	21,726.00	0.00	21,726.00	0.00	0.0%
3) Other State Revenue	8300-8599	99,711.00	170,871.00	105,140.68	105,871.00	0.00	0.0%
4) Other Local Revenue	8600-8799	7,804,004.00	8,409,340.00	2,995,891.72	8,409,340.00	0.00	0.0%
5) TOTAL, REVENUES		8,023,373.00	8,602,037.00	3,001,032.34	8,603,037.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	5,995,204.00	5,995,204.00	719,215.14	5,995,204.00	0.00	0.0%
2) Classified Salaries	2000-2999	1,992,024.00	1,075,888.00	531,230.13	1,075,888.00	0.00	0.0%
3) Employee Benefits	3000-3999	744,575.00	745,575.00	190,259.60	745,575.00	0.00	0.0%
4) Books and Supplies	4000-4999	417,234.00	459,195.00	105,139.40	459,195.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	2,552,997.00	2,963,742.00	995,006.23	2,963,742.00	0.00	0.0%
6) Capital Outlay	6000-6999	6,000.00	0.00	60,667.19	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		8,160,947.00	8,268,813.00	1,792,001.49	8,268,813.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A9 - B9)		(138,173.00)	333,224.00	1,209,030.85	334,224.00		
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	7630-7679	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,172.00)	335,224.00	1,268,929.49	335,224.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,568,609.71	4,568,609.71		4,568,609.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,568,609.71	4,568,609.71		4,568,609.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,568,609.71	4,568,609.71		4,568,609.71		
2) Ending Balance, June 30 (E + F1e)			4,390,437.71	4,843,833.71		4,843,833.71		
Components of Ending Fund Balance								
a) Reserve for								
Revolving Cash		9711	7,500.00	7,500.00		7,500.00		
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	22,910.63	22,910.63		22,910.63		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	1,157,599.37	1,157,199.37		1,157,199.37		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,212,328.71	3,626,264.71		3,626,264.71		
Lottery Carryover Unrestricted	1100	9780	209,865.37					
Facilities- Prop 1D New Construction Round 1	6300	9780	815,056.66					
Facilities- Prop 1D Modernization Round 1	6310	9780	500,000.00					
Facilities- Prop 1D New Construction Round 2	6320	9780	660,000.00					
Facilities- Building Repairs & Improvements	6330	9780	330,000.00					
Equipment Reserves	6350	9780	513,000.00					
Retiree Benefits	6360	9780	50,000.00					
DSP Carryover	6300	9780	94,643.34					
Lottery Unrestricted Carryover	1100	9780		209,865.37				
Facilities- Prop 1D New Construction, Round	6300	9780		667,806.00				
Facilities- Prop 1D Modernization, Round 1	6310	9780		481,434.00				
Facilities- Prop 1D New Construction, Round	6320	9780		667,806.00				
Facilities-Building Repairs & Improvements	6330	9780		342,000.00				
Equipment Reserves	6350	9780		513,000.00				
Retiree Benefits/OPEB Reserves	6360	9780		150,000.00				
DSP Carryover	6300	9780		94,643.34				
Lottery Unrestricted Carryover	1100	9780				209,865.37		
Facilities- Prop 1D New Construction Round 1	6300	9780				667,806.00		
Facilities- Prop 1D Modernization Round 1	6310	9780				481,434.00		
Facilities- Prop 1D New Construction Round 2	6320	9780				667,806.00		
Facilities- Building Repairs & Improvements	6330	9780				342,000.00		
Equipment Reserves	6350	9780				513,000.00		
Retiree Benefits/OPEB Reserves	6360	9780				150,000.00		
DSP Carryover	6300	9780				94,643.34		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
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, 4201-4210, 4810, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3550	8290	21,726.00	21,726.00	0.00	21,726.00	0.00	0.0%
Safe and Drug Free Schools	3700-3758	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5000-5625	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			21,726.00	21,726.00	0.00	21,726.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education 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%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Professional Development Block Grant	7810	8590	19,711.00	20,871.00	19,777.00	20,871.00	0.00	0.0%
All Other State Revenue	All Other	8590	80,000.00	155,000.00	160,360.62	155,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,711.00	175,871.00	180,140.62	175,871.00	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%
Sale of Publications		8632	3,000.00	3,000.00	0.00	4,000.00	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	150,000.00	195,000.00	4,429.39	195,000.00	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								
In-District Premiums/Contributions		8674	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		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	276,000.00	370,000.00	187,643.00	370,000.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	5,000.00	5,084.73	5,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		5781-5783	525,214.00	360,241.00	512.03	360,241.00	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	0.00	0.00	0.00	0.00	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, 6360	8791	7,071,624.99	7,913,014.00	2,700,219.00	7,913,014.00	0.00	0.0%
From County Offices	6360, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360, 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			7,970,839.99	8,405,245.00	2,900,880.72	8,405,240.00	0.00	0.0%
TOTAL, REVENUES			8,022,375.99	8,863,037.00	3,051,201.34	8,863,037.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,080,900.00	3,080,900.00	545,315.52	3,080,900.00	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	529,334.00	529,334.00	170,900.72	529,334.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,592,334.00	3,592,334.00	716,216.74	3,592,334.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,500.00	31,840.00	3,580.71	31,840.00	0.00	0.0%
Classified Support Salaries		2200	179,000.00	179,000.00	59,901.01	179,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	295,526.00	295,526.00	97,572.56	295,526.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	523,000.00	523,000.00	181,156.64	523,000.00	0.00	0.0%
Other Classified Salaries		2900	47,000.00	47,000.00	0.00	47,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,052,026.00	1,075,866.00	322,230.10	1,075,866.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	289,361.00	289,152.00	63,491.21	289,152.00	0.00	0.0%
PERS		3201-3202	191,841.00	191,841.00	49,197.71	191,841.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	122,814.00	122,812.00	34,474.77	122,812.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,869.00	44,869.00	7,808.63	44,869.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,737.00	13,738.00	3,134.79	13,738.00	0.00	0.0%
Workers' Compensation		3601-3602	120,596.00	121,036.00	37,390.96	121,036.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,176.00	22,176.00	6,865.54	22,176.00	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	56.90	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	250.00	250.00	19.90	250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			745,676.00	745,676.00	186,256.61	745,676.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	10,256.00	33,770.00	21,121.73	33,770.00	0.00	0.0%
Books and Other Reference Materials		4200	5,580.00	95,412.00	2,960.55	95,412.00	0.00	0.0%
Materials and Supplies		4300	365,629.00	806,379.00	79,497.61	806,379.00	0.00	0.0%
Noncapitalized Equipment		4400	27,275.00	154,629.00	24,850.52	154,629.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			401,500.00	486,190.00	128,430.40	486,190.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,218.00	43,089.00	8,220.40	43,089.00	0.00	0.0%
Dues and Memberships		5300	6,840.00	6,840.00	4,844.00	6,840.00	0.00	0.0%
Insurance		5400-5450	82,117.00	82,117.00	71,275.00	82,117.00	0.00	0.0%
Operations and Housekeeping Services		5500	202,200.00	202,200.00	49,781.57	202,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	369,850.00	363,850.00	36,837.51	363,850.00	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	1,580,932.00	1,881,705.00	778,934.04	1,881,705.00	0.00	0.0%
Communications		5900	47,230.00	47,230.00	21,221.50	47,230.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,362,987.00	2,363,742.00	966,309.23	2,363,742.00	0.00	0.0%
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	90,857.16	0.00	0.00	0.0%
Equipment		6400	6,090.00	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			6,090.00	0.00	90,857.16	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (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 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			8,100,047.00	8,099,813.00	1,760,551.48	8,099,813.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		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: Special Reserve Fund		7912	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7913	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7915	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7919	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								
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								
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			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		

	Object	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October						
A. BEGINNING CASH	9110	3,992,321.00	4,218,625.00	3,939,379.00	3,519,497.00	5,772,065.00	5,705,943.00
B. RECEIPTS							
Revenue Limit Sources							
Property Taxes	8020-8079						
Principal Apportionment	8010-8019						
Miscellaneous Funds	8080-8099						
Federal Revenue	8100-8299						
Other State Revenue	8300-8599			87,579.00	32,562.00	10,000.00	10,000.00
Other Local Revenue	8600-8799		4,719.00	72,086.00	2,854,085.00	801,041.00	805,101.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue		46,991.00	(2,463.00)				
TOTAL RECEIPTS		46,991.00	2,256.00	159,665.00	2,886,647.00	811,041.00	815,101.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	53,996.00	60,017.00	291,567.00	313,635.00	312,408.00	312,408.00
Classified Salaries	2000-2999	71,875.00	77,864.00	86,769.00	88,702.00	88,702.00	88,702.00
Employee Benefits	3000-3999	23,838.00	30,237.00	63,440.00	68,945.00	66,626.00	66,626.00
Books, Supplies and Services	4000-5999	53,255.00	151,040.00	83,254.00	208,591.00	210,000.00	210,000.00
Capital Outlay	6000-6599	0.00	0.00	10,960.00	49,697.00		
Other Outgo	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Financing Uses	7630-7699						
Other Disbursements/ Non Expenditures							
TOTAL DISBURSEMENTS		202,764.00	319,178.00	535,990.00	729,570.00	676,736.00	676,736.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	677,861.00	59,422.00	30,823.00	91,204.00	78,307.00	
Accounts Payable	9500	255,784.00	21,746.00	74,480.00	713.00	80,734.00	
TOTAL PRIOR YEAR TRANSACTIONS		422,077.00	37,676.00	(43,657.00)	90,491.00	(2,427.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		266,304.00	(279,246.00)	(419,982.00)	2,252,568.00	66,122.00	141,365.00
F. ENDING CASH (A + E)		4,218,625.00	3,939,379.00	3,519,497.00	5,772,065.00	5,705,943.00	5,847,308.00
G. ENDING CASH, PLUS ACCRUALS							

	Object	January	February	March	April	May	June	Accruals	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	October								
A. BEGINNING CASH	9110	5,847,308.00	5,832,827.00	6,184,602.00	5,997,699.00	5,609,513.00	5,263,648.00		
B. RECEIPTS									
Revenue Limit Sources									
Property Taxes	8020-8079								0.00
Principal Apportionment	8010-8019								0.00
Miscellaneous Funds	8080-8099								0.00
Federal Revenue	8100-8299	10,863.00						10,863.00	21,726.00
Other State Revenue	8300-8599	10,000.00	10,000.00	10,940.00					171,681.00
Other Local Revenue	8600-8799	639,392.00	1,016,511.00	479,893.00	286,550.00	328,871.00	182,508.00	1,095,945.00	8,364,732.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									44,525.00
TOTAL RECEIPTS		660,255.00	1,026,511.00	487,833.00	286,550.00	328,871.00	182,508.00	1,106,808.00	8,602,937.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	312,408.00	312,408.00	312,408.00	312,408.00	312,408.00	686,283.00		3,592,334.00
Classified Salaries	2000-2999	85,702.00	85,702.00	85,702.00	85,702.00	85,702.00	193,822.00		1,075,966.00
Employee Benefits	3000-3999	66,626.00	66,626.00	66,626.00	66,626.00	66,626.00	92,934.00		745,576.00
Books, Supplies and Services	4000-5999	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	610,140.00	610,140.00	2,760,280.00
Capital Outlay	6000-6599								66,657.00
Other Outgo	7000-7499								0.00
Interfund Transfers Out	7600-7629								0.00
All Other Financing Uses	7630-7699								0.00
Other Disbursements/ Non Expenditures									0.00
TOTAL DISBURSEMENTS		674,736.00	674,736.00	674,736.00	674,736.00	674,736.00	1,143,619.00	610,140.00	8,295,813.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200								937,717.00
Accounts Payable	9600								433,457.00
TOTAL PRIOR YEAR TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	504,260.00
E. NET INCREASE/DECREASE (B - C + D)		(14,481.00)	351,775.00	(186,903.00)	(388,186.00)	(345,865.00)	(960,311.00)	496,668.00	839,484.00
F. ENDING CASH (A + E)		5,832,827.00	6,184,602.00	5,997,699.00	5,609,513.00	5,263,648.00	4,303,137.00		
G. ENDING CASH, PLUS ACCRUALS									4,791,805.00

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, 41023, and 42130)

Signed: _____ Date: _____
JPA Administrator or Designee

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

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: December 17, 2008 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA 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 JPA, I certify that based upon current projections this JPA 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 JPA, I certify that based upon current projections this JPA 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: Maria dela Cruz Telephone: 510-492-5145

Title: Director of Business Services E-mail: mdelacruz@mvrop.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	This criterion is not checked for JPAs.	n/a	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Revenue Limit	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7a	Deferred Maintenance	If applicable, changes occurring since budget adoption meet the required deferred maintenance facilities funding.	n/a	
7b	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Ending Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., designated for economic uncertainties, undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since 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 resources 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 transfers to or from the general fund to cover operating deficits changed since budget adoption by more than the standard for any of the current or two subsequent fiscal years?	X	

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

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA 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?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the CDE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099					
2. Federal Revenues	8100-8299	71,726.00	0.00%	71,726.00	0.00%	71,726.00
3. Other State Revenues	8300-8599	170,971.00	-29.24%	120,971.00	0.61%	121,703.00
4. Other Local Revenues	8600-8799	8,408,340.00	-0.06%	8,404,233.00	1.56%	8,535,609.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		8,650,037.00	-0.64%	8,596,952.00	1.55%	8,849,040.00
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				3,592,334.00		3,700,104.00
b. Step & Column Adjustment				107,770.00		111,003.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,592,104.00	3.00%	3,700,104.00	3.00%	3,811,107.00
2. Classified Salaries						
a. Base Salaries				1,075,866.00		1,108,242.00
b. Step & Column Adjustment				32,376.00		33,247.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,075,866.00	3.00%	1,108,242.00	3.00%	1,141,489.00
3. Employee Benefits	3000-3999	745,536.00	3.38%	761,838.00	3.00%	784,683.00
4. Books and Supplies	4000-4999	489,195.00	0.00%	489,195.00	0.00%	489,195.00
5. Services and Other Operating Expenditures	5000-5999	2,363,742.00	2.80%	2,429,937.00	2.80%	2,498,675.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7600-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		8,266,443.00	2.69%	8,489,299.00	2.68%	8,717,149.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		383,594.00		57,653.00		(31,889.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,598,609.71		4,843,833.71		4,901,486.71
2. Ending Fund Balance (Sum lines C and D1)		4,843,833.71		4,901,486.71		5,033,276.71
3. Components of Ending Fund Balance (Form 01I) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Fund Balance Reserves	9710-9740	30,410.63		30,410.63		30,410.63
b. Designated for Economic Uncertainties	9730	1,187,158.37		1,244,811.00		1,376,099.00
c. Fund Balance Designations	9775, 9780	3,626,264.71		3,626,265.08		3,626,366.08
d. Undesignated/Unappropriated Balance	9790	0.00		0.00		0.00
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		4,843,833.71		4,901,486.71		5,033,276.71

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2009-10 Projection (C)	% Change (Cols. E-C/C) (D)	2010-11 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties (Line 030)	9770	1,187,158.37		1,244,811.00		1,375,698.00
b. Undesignated/Unappropriated Amount (Line 050)	9790	0.00		0.00		0.00
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
If GL data does not exist, key enter lines E2a and E2b.						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,187,158.37		1,244,811.00		1,375,698.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		14.56%		14.66%		15.79%
F. RECOMMENDED RESERVES						
1. SPAL ADA Used to determine the reserves standard percentage level on Line F3 (Enter ADA for current and two subsequent years, if applicable)		3,163.00		3,163.00		3,163.00
2. Total Expenditures and Other Financing Uses (Line B11)		8,166,813.00		8,489,299.00		8,717,152.00
3. Less: Special Education Pass-through (Not applicable for SPAs)		N/A		N/A		N/A
4. Sub Total (Line F2 minus F3)		8,166,813.00		8,489,299.00		8,717,152.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
6. Reserve Standard - By Percent (Line F4 times F5)		248,004.39		254,678.97		261,514.56
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
8. Reserve Standard (Greater of Line F6 or F7)		248,004.39		254,678.97		261,514.56
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES

G. 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.

2009-10 & 2010-11 Assumptions: No COLA; 3% Step & Column added to salaries; CPI index added to Services & Other Operating Expenditures

Provide methodology and assumptions used to estimate 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.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, revenue limit, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
   This criterion is not checked for JPAs.

2. **CRITERION: Enrollment**
   This criterion is not checked for JPAs.

3. **CRITERION: ADA to Enrollment**
   This criterion is not checked for JPAs.

4. **CRITERION: Revenue Limit**
   This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total salaries and benefits to total 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 JPA's required reserves percentage.

5A. Calculating the JPA's Historical Average Ratio of Salaries and Benefits to Total 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 Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2005-06)	4,564,144.88	7,439,156.84	61.6%
Second Prior Year (2006-07)	4,777,944.81	8,753,051.38	54.6%
First Prior Year (2007-08)	5,644,376.11	8,641,143.24	65.3%
		Historical Average Ratio	60.4%

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	**57.4% to 63.4%**	**57.4% to 63.4%**	**57.4% to 63.4%**

5B. Calculating the JPA's Projected Ratio of Salaries and Benefits to Total 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 Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Salaries and Benefits to Total Expenditures	Status
Current Year (2008-09)	5,413,879.00	8,266,813.00	65.5%	Not Met
1st Subsequent Year (2009-10)	5,570,177.00	8,485,299.00	65.6%	Not Met
2nd Subsequent Year (2010-11)	5,737,282.00	8,717,152.00	65.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Lower revenues and decrease in total expenditures

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.

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

6A. Calculating the JPA'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 Current Year are extracted. If First Interim Form MYP 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 JPA's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYP)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)				
Current Year (2008-09)	21,728.00	21,728.00	0.0%	No
1st Subsequent Year (2009-10)	21,728.00	21,728.00	0.0%	No
2nd Subsequent Year (2010-11)	21,728.00	21,728.00	0.0%	No

Explanation (required if Yes): n/a

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)				
Current Year (2008-09)	69,711.00	170,971.00	145.3%	Yes
1st Subsequent Year (2009-10)	70,663.00	120,971.00	71.2%	Yes
2nd Subsequent Year (2010-11)	71,231.00	121,706.00	70.9%	Yes

Explanation (required if Yes): Increase in Direct Support Professional (DSP) revenue

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)				
Current Year (2008-09)	7,930,938.00	8,408,340.00	6.0%	Yes
1st Subsequent Year (2009-10)	8,323,582.00	8,404,205.00	1.0%	No
2nd Subsequent Year (2010-11)	8,555,264.00	8,706,609.00	1.8%	No

Explanation (required if Yes): 6.5% cut restored in final state budget

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)				
Current Year (2008-09)	401,534.00	486,195.00	21.1%	Yes
1st Subsequent Year (2009-10)	401,534.00	486,195.00	21.1%	Yes
2nd Subsequent Year (2010-11)	401,534.00	486,195.00	21.1%	Yes

Explanation (required if Yes): 6.5% cut restored in final state budget

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)				
Current Year (2008-09)	2,352,867.00	2,363,742.00	0.5%	No
1st Subsequent Year (2009-10)	2,414,160.00	2,429,927.00	0.7%	No
2nd Subsequent Year (2010-11)	2,476,333.00	2,490,675.00	0.6%	No

Explanation (required if Yes): n/a

6B. Calculating the JPA'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	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2008-09)	8,022,375.00	8,602,037.00	7.2%	Not Met
1st Subsequent Year (2009-10)	8,416,275.00	8,546,932.00	1.6%	Met
2nd Subsequent Year (2010-11)	8,648,241.00	8,546,040.00	2.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	2,754,521.00	2,852,937.00	3.6%	Met
1st Subsequent Year (2009-10)	2,815,699.00	2,919,122.00	3.7%	Met
2nd Subsequent Year (2010-11)	2,878,467.00	2,978,870.00	3.5%	Met

6C. Comparison of JPA 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 - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current 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)
n/a

Explanation: Other State Revenue (linked from 6A if NOT met)
Inrease in Direct Support Professional (DSP) revenue

Explanation: Other Local Revenue (linked from 6A if NOT met)
6.5% cut restored in final state budget

1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

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

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

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 JPA's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

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

Deferred Maintenance Contribution		Budget Adoption (Form 01CS, Item 7A)	First Interim Projected Year Totals
1.	Required*		0
2.	Budgeted (Contributed)*	0	0
	Status:		Met

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

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

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

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

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

STANDARD: Deficit spending (total expenditures and other financing uses is greater than total revenues and other financing sources) as a percentage of total expenditures and other financing uses, has not exceeded one-third of the JPA's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available reserves are the 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.

[2]A JPA 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 JPA's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
JPA's Available Reserves Percentage (Criterion 10C, Line 7)	14.4%	14.7%	15.8%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	**4.8%**	**4.9%**	**5.3%**

8B. Calculating the JPA's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP 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: Net Change in Fund Balance (Form 01I, Section E) (Form MYP, Line C)	Projected Year Totals: Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYP, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Current Year (2008-09)	335,224.00	8,366,613.00	N/A	Met
1st Subsequent Year (2009-10)	57,653.00	8,489,299.00	N/A	Met
2nd Subsequent Year (2010-11)	191,866.00	8,717,102.00	N/A	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYP, Line D2)	Status
Current Year (2008-09)	4,643,833.71	Met
1st Subsequent Year (2009-10)	4,901,456.71	Met
2nd Subsequent Year (2010-11)	5,033,374.71	Met

9A-2. Comparison of the JPA'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 JPA'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 (2008-09)	4,303,137.90	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

[1] Available reserves are the 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.

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

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
JPA ADA (Form MYP, Line F1, if available, else defaults to zero and may be overwritten)	2,163	2,163	2,163
JPA's Reserve Standard Percentage Level:	3%	3%	3%

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

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

		Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1.	Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	8,266,813.00	8,459,299.00	8,717,152.00
2.	Less: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3.	Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	8,266,813.00	8,459,299.00	8,717,152.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	248,004.39	253,778.97	261,514.56
6.	Reserve Standard - by Amount ($55,000 for JPAs with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7.	**JPA's Reserve Standard (Greater of Line B5 or Line B6)**	**248,004.39**	**253,778.97**	**261,514.56**

10C. Calculating the JPA'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	Current Year Projected Year Totals (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYPI, Line E1a)	1,187,156.37	1,244,811.00	1,379,698.00
2. General Fund - Undesignated Amount (Fund 01, Object 9790) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1c)		0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYPI, Line E2a)			
5. Special Reserve Fund - Undesignated Amount (Fund 17, Object 9790) (Form MYPI, Line E2b)			
6. JPA's Available Reserves Amount (Sum lines 1 thru 5)	1,187,156.37	1,244,811.00	1,379,698.00
7. JPA's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	14.4%	14.7%	15.6%
JPA's Reserve Standard (Section 10B, Line 7):	**248,004.39**	**294,678.97**	**261,514.56**
Status:	Met	Met	Met

10D. Comparison of JPA 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 JPA 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:

n/a

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your JPA 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:

n/a

S3. Temporary Interfund Borrowings

1a. Does your JPA have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

n/a

S4. Contingent Revenues

1a. Does your JPA 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:

n/a

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 contributions 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.

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

S5A. Identification of the JPA'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 This item is not applicable for JPAs.					
1b. Transfers In, General Fund * Current Year (2008-09)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund * Current Year (2008-09)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2009-10)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2010-11)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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 JPA's Projected Contributions, Transfers, and Capital Projects

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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 JPA'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 JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

   Yes

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

   No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2008
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Revenue Limit		131,678
Other Long-term Commitments (do not include OPEB):				
Building Lease	19	Revenue Limit		

Type of Commitment (continued)	Prior Year (2007-08) Annual Payment (P & I)	Current Year (2008-09) Annual Payment (P & I)	1st Subsequent Year (2009-10) Annual Payment (P & I)	2nd Subsequent Year (2010-11) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Building Lease	220,000	227,700	235,670	243,918
Total Annual Payments:	220,000	227,700	235,670	243,918
Has total annual payment increased over prior year (2007-08)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

Increase will be funded by Revenue Limit

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

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

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

No

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

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 JPA'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 JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) — Yes

   b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities? (If Yes, complete items 2 and 4) — No

   c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions? (If Yes, complete items 3 and 4) — No

2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	57,257.00	57,257.00
b. OPEB unfunded actuarial accrued liability (UAAL)	0.00	0.00
c. Are AAL and UAAL based on the JPA's estimate or an actuarial valuation?	Estimated	Estimated
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	n/a	n/a

3. OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)		
Current Year (2008-09)		
1st Subsequent Year (2009-10)		
2nd Subsequent Year (2010-11)		
b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2008-09)	22,176.00	22,176.00
1st Subsequent Year (2009-10)	50,000.00	150,000.00
2nd Subsequent Year (2010-11)	50,000.00	150,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2008-09)		6,753.00
1st Subsequent Year (2009-10)		10,221.00
2nd Subsequent Year (2010-11)		8,017.00
d. Number of retirees receiving OPEB benefits		
Current Year (2008-09)	1	1
1st Subsequent Year (2009-10)	1	1
2nd Subsequent Year (2010-11)	1	1

4. Comments:

S7B. Identification of the JPA'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 JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be 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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2008-09)		
1st Subsequent Year (2009-10)		
2nd Subsequent Year (2010-11)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2008-09)		
1st Subsequent Year (2009-10)		
2nd Subsequent Year (2010-11)		

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 JPA 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 JPA governing board and superintendent.

S8A. Cost Analysis of JPA'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 or n/a, 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 or n/a, skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of certificated (non-management) full-time-equivalent (FTE) positions	50.8	46.4	46.4	46.4

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

n/a

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits: 94,946

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
6. Amount included for any tentative salary increases	0	0	0

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	0	0	0
3. Percent of H&W cost paid by employer	100% dental-full time only	100% dental-full time employees only	100% dental-full time emp
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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:

n/a

Certificated (Non-management) Step and Column Adjustments

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	95,006	97,856	100,792
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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 JPA'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 or n/a, 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 or n/a, skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of classified (non-management) FTE positions	14.6	14.6	14.6	14.6

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 question 2.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.
If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Nov 12, 2008

3. Period covered by the agreement: Begin Date: Nov 01, 2008 End Date: Jun 30, 2009

4. Salary settlement

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	4,909	0	0
% change in salary schedule from prior year	7.0%		
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:

n/a

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits: 6,976

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
6. Amount included for any tentative salary increases	0	0	0

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

		Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	7,762	8,472	9,319
3.	Percent of H&W cost paid by employer	100% dental only	100% dental-full time employees only	100% dental only
4.	Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
If Yes, amount of new costs included in the interim and MYP's
If Yes, explain the nature of the new costs:

No		

n/a

Classified (Non-management) Step and Column Adjustments

		Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	22,432	23,105	23,798
3.	Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

		Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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.):

7% employee share of PERS contribution shifts from employer to employees

S6C. Cost Analysis of JPA'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 S6C. If No, enter data, as applicable, in the remainder of section S6C; there are no extractions in this section.

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

Were all management/confidential labor negotiations settled as of budget adoption? No

If Yes or n/a, skip to S9.
If No, continue with section S6C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2007-08)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Number of management, supervisor, and confidential FTE positions	7.0	7.0	7.0	7.0

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

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

Negotiations Settled Since Budget Adoption

2. Salary settlement

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 9,500

	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
4. Amount included for any tentative salary increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	0	0	0
3. Percent of H&W cost paid by employer	100% dental full time emp.	100% dental for full time employees	100% dental full time emp.
4. Percent projected change in H&W cost over prior year	10.0%	10.0%	10.0%

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	24,072	24,794	25,538
3. Percent change in step & column over prior year	3%	3%	3%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2008-09)	1st Subsequent Year (2009-10)	2nd Subsequent Year (2010-11)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 8.

A1.	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 8B-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?	n/a
A4.	Are new charter schools operating in JPA boundaries that impact the JPA's enrollment, either in the prior or current fiscal year?	n/a
A5.	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state cost-of-living adjustment?	No
A6.	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the JPA's financial system independent of the county office system?	No
A8.	Does the JPA 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 JPA director or financial 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 Joint Powers Agency First Interim Criteria and Standards Review

Fund: 01 General Fund
Resource: 1100 Lottery: Unrestricted

Description	Object	2008-09 Projected Totals
Ending Fund Balance	979Z	259,685.37
Components of Ending Fund Balance		
Reserved Amounts		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
General Reserve	9730	0.00
Legally Restricted Balances	9740	0.00
Designated Amounts		
Designated for Economic Uncertainties	9770	0.00
Designated for Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
Other Designations:	9780	259,685.37
Lottery Unrestricted Carryover	9780	259,685.37
Undesignated/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 3555 Vocational Programs Postsecondary and Adult II C, Sec 132 (Carl Perkins Act)		
Description	Object	2008-09 Projected Totals
Ending Fund Balance	979Z	0.00
Components of Ending Fund Balance		
Reserved Amounts		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
General Reserve	9730	0.00
Legally Restricted Balances	9740	0.00
Designated Amounts		
Designated for Economic Uncertainties	9770	0.00
Designated for Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
Other Designations:	9780	0.00
Undesignated/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 6300 Lottery: Instructional Materials		
Description	**Object**	**2008-09 Projected Totals**
Ending Fund Balance	9792	22,910.63
Components of Ending Fund Balance		
Reserved Amounts		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
General Reserve	9730	0.00
Legally Restricted Balances	9740	22,910.63
Designated Amounts		
Designated for Economic Uncertainties	9770	0.00
Designated for Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
Other Designations:	9780	0.00
Undesignated/Unappropriated	9790	0.00

Fund: 01 General Fund
Resource: 6350 ROC/P Apportionment

Description	Object	2008-09 Projected Totals	
Ending Fund Balance	9791		4,476,594.37
Components of Ending Fund Balance			
Reserved Amounts			
Revolving Cash	9711		7,500.00
Stores	9712		0.00
Prepaid Expenditures	9713		0.00
All Others	9719		0.00
General Reserve	9730		0.00
Legally Restricted Balances	9740		0.00
Designated Amounts			
Designated for Economic Uncertainties	9770		1,187,158.37
Designated for Unrealized Gains of Investments and Cash in County Treasury	9775		0.00
Other Designations:	9780		3,281,936.00
Facilities- Prop 1D New Construction Round 1	9780	887,998.00	
Facilities- Prop 1D Modernization Round 1	9780	491,438.00	
Facilities- Prop 1D New Construction Round 2	9780	697,500.00	
Facilities- Building Repairs & Improvements	9780	562,000.00	
Equipment Reserves	9780	503,000.00	
Retiree Benefits/OPEB Reserves	9780	150,000.00	
Undesignated/Unappropriated	9790		0.00

Fund: 01 General Fund Resource: 6355 ROC/P: Training & Certification for Community Care (Dept Develop Service)		
Description	**Object**	**2008-09 Projected Totals**
Ending Fund Balance	9792	84,643.34
Components of Ending Fund Balance		
Reserved Amounts		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
General Reserve	9730	0.00
Legally Restricted Balances	9740	0.00
Designated Amounts		
Designated for Economic Uncertainties	9770	0.00
Designated for Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
Other Designations:	9780	84,643.34
DSP Carryover	9780	84,643.34
Undesignated/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 7393 Professional Development Block Grant		
Description	Object	2008-09 Projected Totals
Ending Fund Balance	979Z	0.00
Components of Ending Fund Balance		
Reserved Amounts		
Revolving Cash	9711	0.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
General Reserve	9730	0.00
Legally Restricted Balances	9740	0.00
Designated Amounts		
Designated for Economic Uncertainties	9770	0.00
Designated for Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
Other Designations:	9780	0.00
Undesignated/Unappropriated	9790	0.00

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First Interim
2008-09 Projected Totals
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Section 12.40 of the annual Budget Act. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (O) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM-DUE-TO - (W) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 9791) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (W) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (W) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your

Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2008-09 Actuals to Date
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Section 12.40 of the annual Budget Act. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (O) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (W) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero by fund. PASSED

CAT-TRANSFER - (W) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999)

to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2008-09 Board Approved Operating Budget
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

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W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to programs specified in Section 12.40 of the annual Budget Act. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 4000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (O) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM-DUE-TO - (W) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero by fund. PASSED

CAT-TRANSFER - (W) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV-EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONSA - (W) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 9792) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2008ALL Financial Reporting Software - 2008.2.0
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First Interim
2008-09 Original Budget
Technical Review Checks

Mission Valley ROC/P Alameda County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED

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CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - GOAL and FUNCTION account code combinations (all

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-S - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (O) - General administration costs (functions 7200-7999, except 7210) should be direct-charged to an unrestricted resource (resources 0000-1999). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

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INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

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Board of Education

Board of Education #1

Mission Valley ROP
Governing Council Meeting Schedule
2008/2009 School Year

The Governing Council meets at 3:30 p.m. on the third Wednesday of the month (when not conflicting with a school holiday) in the MVROP Board Room. Dates to be considered for the end of the 2008/2009 school year are as follows:

- **Wednesday, January 21, 2009**
- **Wednesday, February 18, 2009**
- **Wednesday, March 18, 2009**
- **Wednesday, April 22, 2009**
- **Wednesday, May 20, 2009**
- **Wednesday, June 24, 2009**

MVROP Governing Council	3rd Wednesday
Fremont Unified School District	2nd, 4th Wednesday
New Haven Unified School District	1st, 3rd Tuesday
Newark Unified School District	1st, 3rd Tuesday