

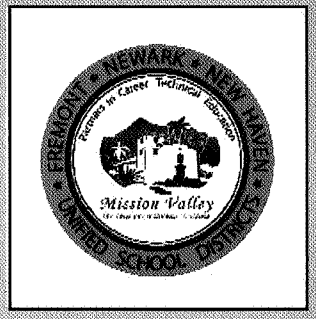
Mission Valley ROP

Wednesday, March 18, 2009

3:30 p.m. Governing Council Meeting

ROP Board Room

(510) 657-1865 Ext. 15141


FREMONT • NEWARK • NEW HAVEN
UNIFIED SCHOOL DISTRICT
Pathways to Career Technical Education
Mission Valley

Agenda

Regular Meeting of the Governing Council
Mission Valley Regional Occupational Program/Center
ROP Board Room
Wednesday, March 18, 2009

Call to order _____p.m.

Pledge of Allegiance

Roll Call:

_____ Ray Rodriguez, President
_____ Kevin Harper, Vice President
_____ Larry Sweeney, Clerk
_____ Alternate Board Members

Approval of Agenda:

Motion: _____
Second: _____
Vote: _____

Communication:

a. Items from the Staff
b. Oral Communication
c. Written Communication
   - *Letter from Alameda County Office of Education, February 13, 2009*
   - *"Practice Makes Perfect" Fremont Bulletin Article, February 14, 2009*
   - *"A Showcase of Student Talent and Creativity" Tri-City Voice, February 18, 2009*
   - *"ROP Students Showcase Multimedia Work" Argus Article, February 23, 2009*
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 February 18, 2009

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 15-0809 Decrease to Income General Fund
B&F#4	Adopt Resolution Number 16-0809 Accept Donations to Mission Valley ROP

c. Curriculum and Instruction:

C&I#1 DECA Fieldtrip, Anaheim, California

d. Employment and Personnel:

E&P#1 Approve Report of Certificated Personnel Actions

E&P#2 Approve Report of Classified Personnel Actions

End of Consent Calendar:

Motion: _____

Second: _____

Vote: _____

Board comments on Consent Calendar:

_____

_____

_____

_____

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

Approve Revised Budget Plan for 2008-09, 2009-10 and 2010-11

Motion: _____

Second: _____

Vote: _____

Business and Finance #2 **Information/ Action**

Approve Certification of Second Interim Financial Report

Motion: _____

Second: _____

Vote: _____

Board Requests

Adjourn to Closed Session: _____ p.m.

Agenda _Closed Session

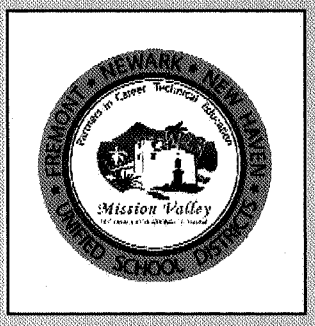
The Board of Education may adjourn to closed session during this meeting pursuant to Government Code Section 3549.1 to discuss and/ or give direction to its representatives. During adjournment to Closed Session the Council will consider and/ or take action upon:

- *The Board of Education will discuss the evaluation of the Superintendent*

- *The Board of Education will discuss the contract of the Superintendent*

Reconvene to Open Session_____p.m.

Meeting adjourned _____pm



Communication

Alameda County Office of Education

Sheila Jordan
Superintendent

Carlene Naylor
Associate Superintendent
Business Services

Rick Minnis
Chief Human Resources Officer

Naomi Williams
Assistant Superintendent
Educational Services

John Flores
Assistant Superintendent
Student Programs and Services

2008-09
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FEB 13 2009

February 10, 2009

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

RE: 2008-09 First Interim Report

Dear President Rodriguez:

In accordance with Education Code § 42127, we have examined the First Interim Financial Report of Mission Valley ROP (the MVROP) for fiscal year 2008-09 to determine if it complies with the Criteria and Standards established pursuant to Education Code § 42131.

On the basis of our review and analysis, we are satisfied that the First Interim Financial Report adopted by your Board on December 16, 2008, reflected the financial status of the MVROP at that time and is consistent with the State's Criteria and Standards. We concur with the MVROP's positive certification.

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.

Deficit Spending

The MVROP is projected to deficit spend by approximately $50,000 in unrestricted resources in the current year. However, this deficit spending is offset by a surplus in restricted resources of approximately $385,000 in the current year. While the MVROP has managed the restricted resources well, it should implement reductions in order to avoid deficit spending in unrestricted resources in the current year.

Post Employment Liability

The MVROP will be required to implement Governmental Accounting Standards Board (GASB) Statement No. 45 in 2009-10. We encourage the MVROP to develop plans to fund the liability of their post employment benefits.

Conclusion

These are very challenging times for school finance given the state budget structural deficit, the weak economy, the instability of financial markets, the increase in

unemployment and other factors. It is important that school districts be proactive and develop contingency plans that allow the most flexibility possible. Given the likelihood of mid-year reductions to funding and future zero COLAs, it is critical to maximize ending fund balances and to consider establishing reserves greater than the State-required minimums.

Districts must closely monitor their cash flow and be prepared in the event of reduced or delayed apportionments. These cash management challenges make it even more imperative that we consider reserve levels greater than the minimums required under the Criteria and Standards. The reserves may be especially critical now to meet cash flow needs that guarantee our ability to provide adequate cash to meet payrolls and other obligations.

We would like to remind districts that the Second Interim Report must be approved by the Governing Board and submitted to the County Office no later than March 16, 2009[1]. This report must address the Governor's Proposed Budget. We will detail the requirements in our Second Interim Report guidance letter to the Chief Business Officials.

We appreciate the cooperation and assistance provided by Marie dela Cruz during the review process. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140 or Carlene Naylor at (510) 670-4271.

Sincerely,

Sheila Jordan, Superintendent
Alameda County Office of Education

SJ:sm

cc: Board of Education, Mission Valley ROP/C
Charles Brown, Superintendent, Mission Valley ROP/C
Marie dela Cruz, Director of Business Services, Mission Valley ROP/C
Carlene Naylor, Associate Superintendent, ACOE
Lou Highlander, Executive Director, ACOE
Spencer Mead, Director, ACOE
DBAS Mission Valley ROP Perm File

[1] If the statutory due date occurs on a Saturday, Sunday, or holiday, the reporting due date shall be on the following workday.

and Kozachenko.

Engle further asserted appointing someone who spent four years representing development firms to a board that oversees development was a clear conflict of interest.

"Appointing someone who recently spent [illegible] ballpark proposal and would keep an open mind until all the facts were in. The mayor added he expects that of all applicants seeking appointment on any city commission.

"Everyone I spoke to, we did speak of the A's, and I asked them all the same question," [illegible] last 48 hours — through an abundance of e-mails I've received which I haven't had the chance to ask Miss Quan about and I'd like to have that opportunity to do so," he said.

The council is expected to vote on Quan's planning commission appointment at its Feb. 17 meeting.



An MVROP fire science student learns from instructor Tom Marovich of the U.S. Forest Service, about fire suppression and the use of fire hose assets.

Photos by James Sakane



Instructor, MVROP student and Fremont Fire Explorer Dallas Andrews, 17, shows MVROP students of the fire science class how to shelter in place during a fire storm.

PRACTICE MAKES PERFECT

Mission Valley Regional Occupational Program teamed up with the Fremont Fire Department, U.S. Forest Service and Adin Fire Protection District Feb. 6 to demonstrate the life of a wildland firefighter and the basic skills necessary to fight wildland fires.

infantile mechanism that has never been stopped. When children resist their parents' efforts to break them of these habits, parents may turn to the orthodontist for help as their children's permanent teeth begin to erupt. This may prompt the use of a fixed orthodontic appliance known as a habit reminder or "fence," which makes it difficult to place the thumb or other finger in the mouth. It protects and maintains the arch width and keeps the tongue back so that the front teeth can complete normal eruption. This device may also help revise swallowing technique, causing the child to abandon tongue thrusting, which forces the top front teeth outward.

An orthodontist selects either fixed (doesn't come out) or removable appliances based on an individual patient's treatment needs and how much cooperation can be expected from the patient. Fixed appliances are often indicated for problems that require a more aggressive or time-sensitive treatment. Patients who have trouble wearing removable appliances can often be treated with fixed appliances. To schedule an appointment, please call my office today. ***Your beautiful smile is our business.***

P.S. Whenever possible, enlist your child's involvement in the decision-making process of breaking the thumb-sucking habit.

***Dr. Rasheed Khalifa** is an orthodontist in private practice here in Union City, located at 2701 Decoto Road, Suite 2. Phone: 510/489-5354 by appointment.*

Tri-City Voice Feb. 18, 09



Join the Fremont Art Association (FAA) photography group for a sunset field trip to Coyote Hills and the bay wetlands. We will walk on the mostly paved trail system to photograph the marshes, hills and bay. The hills will be getting green and this is an excellent time of year for the East Bay parks. The tour will be led by Ralph Cooksey-Talbott.

The Third Saturday group meets at the FAA gallery for a variety of photographic educational opportunities and field trips. This is a free activity sponsored by the FAA. If you enjoy having fun with photography please join us for our ongoing program of classes and fieldtrips. Join our Yahoo group "FAADPG" for the most current information on our activities.

Cooksey-Talbott has been working as a photographer since 1972 when he moved to California from Michigan. During the 1970's he studied under Ansel Adams in Yosemite. Ansel published one of his photographs in the portfolio section of his book "Polaroid Technique Manual".

We will gather at the FAA gallery a 3 p.m. The sunset is at 6 p.m. Bring your camera, tripod, water bottle, lunch, hat and walking shoes.

Free Photo Event
Saturday, Feb 21
Meet at 3 p.m. and leave by 3:30 p.m.
FAA Gallery
37659 Niles Blvd., Fremont
(510) 742-0548

School leaders to discuss crisis

Community members interested in learning how California's budget woes are affecting local schools are invited to attend a forum hosted by the Education Committee of the League of Women Voters of Fremont, Newark and Union City.

"State Fiscal Crisis Meets Political Gridlock and How That Affects the Fremont Unified School District" will be presented by Superintendent Milt Werner and school board member Lara York. Coffee and dessert will precede the program, which starts at 7 p.m.

State Fiscal Crisis and Schools
Monday, Feb 23
6:30 p.m.

Centerville Jr. High Music Room
37720 Fremont Blvd., Fremont
(510) 557-5469

ble paying your bills? Getting by on a wing and a prayer? Tri-City nonprofit agencies, service organizations and schools are invited to flock to a "Quackers and Cheese Party" and learn how to raise money to support their community services.

The 15th annual Ducks for Bucks benefit race, organized by the Kiwanis Club of Fremont, will be at Lake [illegible] cost to the organization. Last year 32 groups raised more than $21,000.

Ducks for Bucks
Quackers and Cheese Party
Saturday, Feb 28
9:30 a.m. - 11 a.m.
MacGregor/Bridgepoint Auditorium
35753 Cedar Blvd., Newark
(510) 693-4524

A showcase of student talent and creativity

SUBMITTED BY
ALLISON ALDINGER

Mission Valley ROP (MVROP) will host its annual Multimedia Festival 2009. This event is planned by MVROP students as a way to showcase their art while raising funds to support the multimedia programs. The festival will showcase student projects in animation, graphic design, digital photography, video production, and website design.

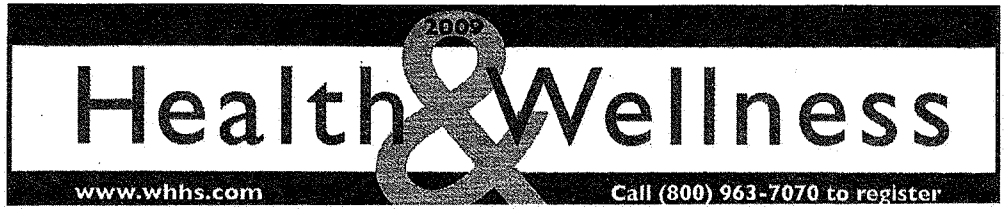
"I look forward to this event every year and am amazed at every festival by the level of talent that the students demonstrate through all media forms. I welcome the community to come out and view this impressive collection of work," said Superintendent Charles Brown. Entrants will have an opportunity to win audience choice awards. The festival is open to high school students presently enrolled in MVROP Arts, Media and Entertainment Technology program courses in the Tri-City area.

MVROP is also seeking sponsors. Entry, sponsor and donation forms are available for download on www.multimediafest.com. Mission Valley ROP (MVROP) is the regional occupational program for the tri-city area. For the latest news and information about MVROP, visit www.mvrop.org.

Multimedia Fest 2009
Thursday, February 26
6 p.m. for gallery opening
7 p.m. for video screening
James Logan High School Little Theatre
1800 H Street, Union City
(510) 657-1865
www.mvrop.org

Tickets: $5 in advance (on sale now)





HOMEROOM

Union City

ROP STUDENTS SHOWCASE MULTIMEDIA WORK: The Mission Valley Regional Occupational Program's fourth annual Multimedia Fest will feature the work of Tri-City pupils studying animation, graphic design, digital photography, video production and Web site design.

Thursday's event will be held in the James Logan High School Little Theatre, 1800 H St., Union City. Doors will open at 6 p.m. for gallery viewing. Videos will be screened starting at 7 p.m.

Tickets are $5 and may be purchased in advance or at the door. For tickets, e-mail festival@mvrop.org. or call 510-657-1865.

East Bay

SCHOLARSHIP, GRANT DEADLINES LOOM: Students have until early next week to apply for a Native Sons of the Golden West scholarship or a Cal Grant to help pay for college.

High school seniors and college freshmen or junior college students planning to transfer to a four-year institution have until Sunday to apply for one of three scholarships from the Native Sons, an organization focused on preserving California's history.

The scholarships range from $1,000 to $2,000. There is no essay to write, but the applicant must be a native-born Californian and a relative or member of the Native Sons.

Applications are available at each high school or college career center or by calling John Watson at 510-792-5897 or 510-552-6984.

Students also may apply for Cal Grants, worth up to $9,700 per year.

Applicants must fill out the Free Application for Federal Student Aid and provide their verified grade point average by March 2. For more information, visit www.calgrants.org.

Fremont

MALONEY ELEMENTARY COLLECTS E-WASTE: Maloney Elementary School will collect unwanted electronic items for recycling from 9 a.m. to 4 p.m. Saturday.

Items that may be dropped off include computers, printers, keyboards, cables and wirings, televisions, cell phones, batteries and appliances that aren't too big, including refrigerators.

Proceeds from the e-waste collection will pay for technology upgrades at the school.

For information, contact computer teacher Linda Curtis at 510-792-4426 or at lcurtis@fremont.k12.ca.us.

HomeRoom runs on Mondays. If you have school news, call Linh Tat at 510-353-7010, e-mail her at ltat@bayareanewsgroup.com or send a fax to 510-353-7029.

Good Samaritan turns in bag of money

■ Woman had cashed out 401(k) before losing $4,000 in cash, $20,000 in checks at Kmart

By Sophia Kazmi
STAFF WRITER

CONCORD — A good Samaritan made one woman's year after he turned in bag of money she had dropped in a Concord shopping center parking lot.

A man flagged down an officer Saturday evening after he found the zippered bank bag in the 5100 block of Clayton Road, said Sgt. Matt Morrissey. The bag contained about $4,000 in cash and more than $20,000 in checks.

The man's honesty was "really refreshing for us," Morrissey said.

Based on the information from the checks, officers were able to find the woman. She had cashed out her 401(k) after losing her job. The bag had fallen out of her purse at Kmart on Saturday night.

"She was elated," Morrissey said. "She was crying — just happy tears," when officers told her they had her money.

Smith

FROM PAGE 3

ter in Santa Monica in August 1991. His DNA matched samples from three rape victims in the Bay Area.

While all testified over the course of the trial, Smith is being prosecuted only for crimes related to the first victim, who was kidnapped from East Avenue in Hayward, forced into a van, blindfolded and repeatedly raped.

Another woman testified that she was kidnapped in a similar fashion, while the third was attacked by a man waiting for her inside her Berkeley home, not far from where Smith lived at the time. But because the statute of limitations on the crimes of kidnapping and rape expired by the time the DNA match was found, Smith only faces a charge of torture, which has no such statute.

To be considered torture, prosecutors must prove that the sexual assault caused grievous bodily injury and was done with sadistic intent.

The victim's doctors testified in the trial that she needed internal sutures to repair the damage that was done during the attack.

Alameda County prosecutor Brian Owens said that Smith exhibited sadism by telling the woman he was going to "(rape) you real bad" before the act, and then expressing pleasure when she screamed in pain.

Defense attorney Youseef Elias told jurors it would be a tough decision for them to make, but maintained that evidence does not support the torture charge.

Smith is being held without bail at Santa Rita Jail in Dublin.

The trial resumes in Dept. 516 of the Hayward Hall of Justice at 10:30 a.m. today.

Eric Kurhi covers Hayward. Reach him at ekurhi@bayareanewsgroup.com or 510-293-2473.

Bylaws

FROM PAGE 3

Ratto built a garage on his property that the association said violated its Covenants, Conditions & Restrictions.

He then lost a court case and was forced to tear the garage down, even though the structure was permitted under county rules.

But, "That is not why I'm doing this," Ratto explained. "I'm doing this because so many people do not like the association, and I am one of them."

San Lorenzo resident Brenda Carr said during public comment that she signed Ratto's petition, but thanked the board for scheduling the special meeting to discuss the community's concerns.

"I hope it doesn't turn into a personal vendetta against anyone," she said.

"The purpose of the special meeting is to listen to the community's concerns, not necessarily to the concerns of Mr. Ratto," board President Wulf Bieschke said. "During this thing that he has stirred up, we decided to just have a meeting to talk and listen and see what we can do to make the association better for everybody."

"The purpose of the special meeting is to listen to the community's concerns, not necessarily to the concerns of Mr. Ratto."

— Wulf Bieschke, board president

Reach Jason Sweeney at 510-293-2469 or at jsweeney@bayareanewsgroup.com.

Watch

FROM PAGE 3

notes and help one another be on the lookout for crime, department officials said.

In recent years, the preferred communication mode for neighborhood watch groups has been online chat groups, which were an improvement over knocking on doors and making phone calls — but still not ideal for fighting crime, authorities say.

With e-mail groups, all the information came from the police to the watch members. There was no way for block captains from different watch groups to communicate with one another, and no way for police to get back in touch with members who changed their e-mail addresses, said Martha Matthiesen, community engagement specialist for the police department.

To improve neighborhood watch cohesion, Phillipa Slayton, a block captain in the Glenmoor neighborhood, suggested a new communication system. Out went the Google and Yahoo groups, and in came the social network Web site BigTent.com.

With BigTent, the department can connect all participating watch groups with one another and send updates to all of them at once.

Now that block captains have their own group, they can discuss various crimes and methods for dealing with blight, such as graffiti. "It's given the neighbors a tool to be more empowered, to be more in control of their group and their neighborhood," Matthiesen said.

Unlike neighborhood chat groups, which often include dozens of daily posts covering a range of subjects, the neighborhood watch group averages about five weekly posts, all of which are solely about crime. If there is a major incident, block captains can send high-priority e-mails to everyone in their group, Slayton said.

About 100 of Fremont's 400 active block captains have switched to the new system, Matthiesen said.

Slayton hopes to get more block captains on board and expand the program to include businesses. She also would like it to link block captains with residents who have completed the city's emergency response team training so they can work together during an earthquake or wildfire.

"I think we're going to see a growing reliance on communities and what we can do for one another," she said.

Matthew Artz covers Fremont. Reach him at 510-353-7002 or martz@bayareanewsgroup.com. Read his blog at www.ibabuzz.com/tricitybeat/.

Book

FROM PAGE 3

Seeking honest feedback, Jones read her story to her students without telling them that she had written it.

"They really enjoyed it. That was rewarding," said Jones, adding that though the story is about an adopted child in a biracial family, she believes the universal themes would resonate with all readers.

"It's ultimately about not prejudging and about family (values). It doesn't matter who we receive love from," she said.

About two years ago, the New Haven school district implemented a "writing workshop" approach to teaching writing. As part of the curriculum, students periodically have "publishing parties" to celebrate the stories they've written.

Now that she has published a book herself, Jones said she hopes to serve as a reminder to students that writing takes persistence, especially when they're asked to revise their work. It took about two years to get her book published, and Jones is glad she did not give up on her dream.

"It's valuable for students to see that this did not happen overnight," she said.

"My Mother Doesn't Look Like Me" may be purchased through amazon.com. Reach Linh Tat at 510-353-7010 or ltat@bayareanewsgroup.com. Read her blog postings at www.ibabuzz.com/tricitybeat.

Roadshow

FROM PAGE 3

A Paging (again) Min-the-Miracle-Worker: He says, yep, there have been problems here as the detectors were damaged. Repairs will be made soon and then the timing will be adjusted.

Q There is a chuck hole on Highway 17 under the Hamilton Avenue overcrossing in the northbound merging lane. This hole has been there several years. How many more years until this is fixed?

Patrick Sharkey

A In a few weeks, hopefully. Caltrans repaved the ramp last year but ran out of money and stopped paving at the metering light. But Brian-the-Pothole-Filler says the state will return and at least fill in this pothole.

Q Talk about the power of Mr. Roadshow! I saw five Caltrans trucks and 10 workmen alongside the broken Fremont Avenue exit sign on Highway 85 last week. Hoorah!

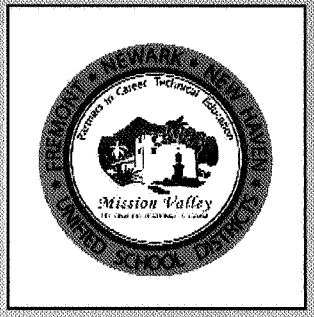
Marialis Seehorn
Sunnyvale

A State crews will be back out this week as well, to finish taking down the sign, damaged last fall when a gravel truck with its loader up ran into it. No word yet on when a new sign will be installed, but the state says the trucking company will get the bill.

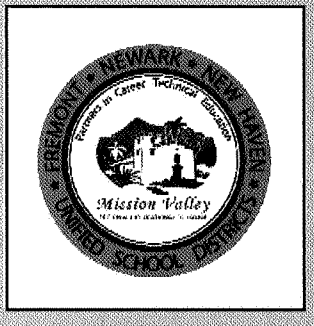
Contact Gary Richards at 408-920-5335.

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Borrow Against It
Get Instant CA$H Now!!
No Credit Required
Get an additional 5% with this ad
Since 1969
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M-F 9:30-5:30, Sat. 9:30-4:00

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Expires 3/5/09.
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$25 off
CAT VACCINATIONS
FVR-C-P (3 IN 1) $8.00
FREE
DOG VACCINATIONS
DHL-P-PARVO.....$8.00



Consent Calendar


FREMONT • NEWARK • NEW HAVEN •
UNIFIED SCHOOL DISTRICT
Partners in Career Technical Education
Mission Valley

Minutes

Regular meeting of the Governing Council
Mission Valley Regional Occupational Center/ Program
Wednesday, February 18, 2009

Vice President Kevin Harper called the meeting to order at 3:37pm.

Present: Ray Rodriguez, President (arrived at 3:55pm)
Larry Sweeney, Clerk
Kevin Harper, Vice President

Approval of Agenda:

Member Larry Sweeney made a motion to approve all items on the February agenda. Member Kevin Harper made a second to approve the motion. Members voted 2-0 to approve all items on the agenda.

Communication:

b. Oral Communication:

Presentation by Fire Science Instructor Sal Jacquez and ROP Coordinator Jim Omlid

Jim Omlid introduced Sal Jacquez, MVROP Fire Science Instructor to the board. He shared that Mr. Jacquez is a retired firefighter from Santa Clara County. He has over 31 years of service between the fire service and the military. He retired two years ago and has done wonderful things to develop the MVROP Fire Science Program.

Mr. Jacquez shared a presentation with the board regarding the many skills that students learn while completing Fire Science courses, including character building and leadership. Students learn about the life of a fire fighter including being educated on: their schedules, benefits, life in the fire house, and the skills that are required on the job. Many of the skills that are taught in the class can be used in the home. Emphasized throughout this course is the importance of personal integrity, self-discipline, goal-setting, effective oral and written communication skills, interpersonal relationships, physical fitness and health, strong academic skills and effective problem solving skills. Besides the skills required to pursue a career in fire fighting, interview skills are practiced, volunteering within local agencies is stressed and encouraged, and numerous partnered activities take place throughout the school year to provide students with a broader knowledge of the field. A couple of recent partnered activities included a live burn with the Fremont Fire Department and a wildland firefighter training with the U.S. Forest Service, Fremont Fire Department, and Adin Fire Protection District. Partnerships are crucial for the program's success. The Fire Science Program will be receiving a fire engine from the Newark Fire Department. It will be on loan from

Newark. Fremont Fire Department is also working to donate an engine for the program.

Jim Omlid shared a presentation to the board regarding the new MVROP EMT program. An MOU was signed with the San Francisco Paramedics Association to collaborate on the program. SFPA provides the instructor and some supplies while MVROP provides the classroom and additional supplies. The skills taught in the program are to enable students to successfully provide basic emergency care such as basic life support. The program will prepare students to identify and manage the basic care of victims of trauma and sudden illness. This course consists of classroom and skills training, as well as clinical observation. Students who complete the program are eligible to sit for the national certifying examination.

For high school students, the fire science portion of the class is taught 2 days per week and the EMT portion is taught 3 days per week. Some weeks the balance is the opposite. For graduating seniors, and adults, an optional bridge class is available which helps prepare students for the national certifying examination.

The adult program is offered 3:30 to 7:30pm on Mondays, Tuesdays, and every other Wednesday and currently has 16 students enrolled. The first MVROP adult EMT course had a 100% passing rate.

Member Harper commented that these were very impressive programs that will help infuse the community with skilled workers.

a. Items from Staff:

Report from Superintendent Charles Brown:

State Budget

Superintendent Brown stated that the State still has yet to reach an agreement on the budget. The information provided in the governing board packet is required by the County Office of Education, so we put in what we knew at the time.

There have been two recent versions of the state budget. The first Mr. Brown referred to as the "Friday the 13th budget," which is what MVROP knew as of Friday, February the 13th. On this date, we were told that there would be a 6.1% cut (no COLA and .55% negative growth) for the 08/09 school year. We were also informed that there would be a 5.6% cut (no COLA and .63% negative growth) for the 09/10 school year. This adds up to a 12% cut overall.

Member Ray Rodriguez arrived at 3:55pm.

The budget that was announced on President's Day, therefore dubbed the "President's Day budget" calls for an additional 15% cut for the 08/09 school year in addition to the cuts aforementioned in the "Friday the 13th budget." There would be an additional 5% cut for the 09/10 school year, in combination with the cuts already mentioned, giving us 32% in total budget reductions. Additional "President's Day" cuts to the revenue limit include the implementation of categorical flexibility (including ROPs.) Once this occurs, ROP funding would be converted to a cash grant. Categorical flexibility is complete but not permanent; it applies to the 2008/09 through 2012/13 school years. The plan is for ROPs to then return to an ADA generating program.

Member Rodriguez brought up the previous references in past meetings regarding the ROP's position regarding concerns with categorical flexibility. Mr. Brown responded that MVROP needs to protect the 2008/09 ADA to meet our 2008/09 cap since it is the base year for converting ROP funding via ADA to cash grants. He also said that it would be the same for the 2012/13 school year when the cash grants are transferred back to an ADA cap. Mr. Brown said that the State will not know the values for the 2008/09 school year until February 2010. He shared that MVROP plans to use its reserves for the 08/09 reduction, deficit, and cuts.

Member Rodriguez inquired as to how the reserves would be moved. Marie dela Cruz responded that they would be moved to the general fund to be utilized. Superintendent Brown added that SB 1197 provides direct funding to ROPs with JPA agreements established. Therefore, MVROP's reserves and revenues are property of the JPA. Mr. Brown brought up the issue that legislators recently discovered that the state uses ROPs to match Federal Perkins/ workforce investment funds. By placing ROPs on categorical flexibility, the State of California may be in violation of federal regulations. If this is the case, ROPs may be removed from categorical flexibility. However, Mr. Brown shared that the budget clean-up bill that is expected to follow the budget, can take up to four months to a year to implement.

In light of the latest information from the "President's Day budget," MVROP's plan of action is to continue with ongoing reductions and to use reserves. In addition, MVROP is planning cuts for the 2009/10 school year. MVROP will monitor the proposed cuts at all school districts and will hold another budget advisory committee meeting with a new plan. When all of this will take place depends on when the State budget passes. If it is passed this week, we can have new information for the March Governing Board packet. If it passes after this week, the new information will be provided in the April packet. We are hoping for a real and accurate second interim report.

Member Sweeney inquired if there was a chance that we will have to provide a qualified budget because of the lack of information. Mr. Brown responded that there may be a chance that MVROP could have a positive budget based on the "President's Day budget." Ms. dela Cruz stated that Alameda County had already given second interim guidelines. She said that they could ask for a third interim report given the present circumstances.

Member Harper said that he needed clarification on what happens to the ROP ADA after it is converted to cash. Does this mean that districts can utilize those funds? Superintendent Brown responded that this is the case for ROPs that do not have a JPA agreement. Since MVROP has an established JPA, this would not apply; therefore, districts cannot utilize the funds.

Member Sweeney inquired what will happen when student enrollment declines. Mr. Brown responded that revenue would stay level, we would just serve fewer students. The adult programs would be forced to go fee based to survive and keep everyone employed. The difficult part is that there is no enrollment guarantee to generate sufficient revenues.

Member Rodriguez inquired whether ROPs were included in the stimulus package. He thought maybe the unemployment portion might bring in some funding. Mr. Brown stated that all Federal stimulus money will go to the State.

Member Harper brought up the subject of a reserve policy. He stated that it is hard to get one established when times are good and even more difficult when times are bad. Mr. Harper stated that he had heard that Prop 98 funds would start coming back eventually and that this would help build rainy day funds back up. He said that if there presently was not a policy in writing that he would like to continue the conversation on the subject. Superintendent Brown responded MVROP's rule of thumb is to maintain at least 6% in reserves. He pointed out that ROPs are different than school districts in that they are highly regulated by Education Code in that a reserve of 3% must be maintained and cannot go over 15%. ROPs are more regulated than other agencies. Mr. Brown added that no local school districts had reserve policies. He is now researching the issue with CSBA. Member Harper suggested that he look to government finance agencies as well.

Member Rodriguez stated that NUSD had money from bonds to help with cuts. He also shared that the district had a 10% reserve that now has been transferred to the general fund. Member Rodriguez stated that it is not a

good idea to keep a large amount of funds in the reserve or the state can wipe it out.

MVROP Events
Superintendent Brown shared that MVROP had hosted it annual Educator's Brunch on Friday, February 13th at the ROP Center. They had 55 people in attendance from local high schools, middle schools and local colleges. Presentations were given by teachers from various pathways. It was a very positive event that always is an excellent way to keep our education partners informed about what is taking place at MVROP. Our culinary instructors and students from American High and Kennedy High helped cater and serve at the event. Member Rodriguez mentioned that he was impressed with the principal from Kennedy High. He was very well informed about the pathways and their potential opportunities.

Allison Aldinger informed the board that career fair presentations were being made at Newark Memorial High, Logan High, and Mission High. New upcoming events also include the MVROP Arts, Media, and Entertainment Technology Program putting on its Fourth Annual Multimedia Festival on Thursday, February 26th starting at 6pm in the James Logan High School Little Theatre. The other upcoming event includes the Fashion and Interior Design's Revival Rhapsody Fashion Show taking place on Sunday, March 29th from 2-4pm at the Newark Hilton's grandballroom. Ms. Aldinger pointed out that each Board Member had been provided event information in their Governing Board packet.

Jim Omlid followed by announcing that the Construction Technology classes were now building and selling up to five outdoor sheds for a very reasonable price due to the Prop 1D Projects being placed on hold. Advertising had been placed on Craig's List. So far they have received a good response to the ad and are hoping to sell all sheds soon.

d. Items from the Board:
Kevin Harper shared that he had tapped Jenn Stinger for her MVROP board binder and she did not have one. He said that he did not require a hard copy of the binder but would like to have a table of contents if the document is available online.

Ray Rodriguez mentioned that he had attended the MVROP Educator's Brunch and had been very impressed with the program and its attendance. He thought it was very well done. It was very well received and MVROP is to be commended for making every effort to get as many education partners to attend.

Superintendent Brown announced his appreciation for all the hard work that Phil, Chi, Allison, and the custodial staff had put into putting the final event details together. It is quite an undertaking and an event of this nature requires quite a bit of organization.

Member Rodriguez said he had a chance to talk with some of the students in the lobby and they were really into their chosen classes. Member Rodriguez was also very pleased with the numerous career fairs taking place on the high school campuses. He also mentioned that he had just received the County Office of Education letter regarding first interim. He said that the County is available for help when trying to answer questions with the recent budget confusion with the state.

Member Harper mentioned that he had recently viewed a podcast from the County regarding guidance on budgeting and how school districts should move forward. Superintendent Brown inquired as to whether the podcast provided good information. Member Harper responded that in fact, it hadn't. He said that majority of the information is now very outdated with the numerous recent budget changes. He said it mainly told districts to be flexible and to cover themselves by sending out extra layoff notices. They also mentioned for districts to rank programs that would be cut so that they can be reinstated in order of priority when funding returns.

e. **Public Comment**
None

Consent Calendar:

Member Larry Sweeney made a motion to approve all items in the Consent Calendar. Member Kevin Harper made a second to approve the motion. Members voted 3-0 to approve all items in the Consent Calendar.

Business and Finance #1 **Budget Plan for 2009-2010 School Year**

Marie dela Cruz reported that, as of February 3rd, 2009, this is the information that MVROP had regarding the budget. On March 19, 2008 the Board had approved a plan to balance the 2008-09 budget which included the implementation of a midyear budget freeze in 2007-08 to increase ending balances and budget cuts in 2008-09 to instructional materials, supplies, and services. On January 10, 2009, Governor Schwarzenegger presented his 2009-10 budget proposal. The Governor's budget includes no COLA for Regional Occupational Center/ Programs and 0.63% negative growth.

The Budget Advisory Committee met on February 3, 2009 to review current year 2008-09 budget and the proposed 2009-10 budget. The projected revenue shortfall for 2009-10 is $879,791 based on the Governor's proposal. In order to balance the 2009-10 budget, a budget plan will be implemented. The plan may be revised depending upon the impact of

the State's final budget. The goal is to meet ongoing issues as they come up. Since the "President's Day budget" was announced the picture has changed and another budget committee meeting is scheduled to regroup and create another plan of action with the newest budget information.

MVROP is transitioning the HVAC and adult health classes to fee-based courses in 2009-10. This will cover 3.88 FTE's. However, MVROP is adding a biotechnology program which will add 1.2 FTE.

If the budget passes and the State moves forward with the "President's Day budget" an additional 20%, roughly $1.7 million from our total $8 million dollar budget, will be cut. Compared to local school districts, ROPs will experience deeper cuts.

Member Harper commented that the $1.7 million could be covered with the reserves and cuts. However, once the reserves are gone, it then begins to create structural issues. Superintendent Brown echoed these sentiments by adding that entire programs could be at risk of getting cut. Member Harper then inquired if this budget plan would be used for the second interim filing. Ms. dela Cruz responded that there will most likely be a revised plan for the second interim. If the County sends out another memo, we can have time to revise this plan. You would likely see this plan by March 18, 2009.

A recommendation for approval of the budget plan for 2008-09 as described in Exhibit A including ongoing reductions implemented in the 2008-09 budget, projected increase in 2008-09 ending balance, and use of carryover reserves was given.

Member Larry Sweeney made a motion to approve the Budget Plan for 2009-2010 School year. Member Kevin Harper made a second to the motion. Members voted 3-0 to approve the Budget Plan for 2009-2010 School Year.

Business and Finance #2 **Approve Audit Agreement with Vavrinek, Trine & Day Co., LLP to provide audit services for years ending June 30, 2009, 2010, and 2011**

Education Code Section 41020 requires all school district governing boards to provide for an audit of the book and accounts of the district. Mission Valley ROP participated with other Alameda County School Districts in a request for proposal for audit services. Vavrinek, Trine, Day & Co. was selected to perform the audits for years ended June 30, 2009, 2010, and 2011. The annual fees will not exceed $14,800, $15,500, and $16,200 respectively.

Member Kevin Harper made a motion to approve the Audit Agreement with Vavrinek, Trine & Day Co., LLP to provide audit services for years ending June 30, 2009, 2010, and 2011. Member Larry Sweeney made a second to the motion. Members voted 3-0 to approve the Audit Agreement with Vavrinek, Trine & Day Co., LLP to provide audit services for years ending June 30, 2009, 2010, and 2011.

Board of Education #1 **Review Mission Valley ROP Enrollment Data**

Each year MVROP provides a report that gives enrollment data. This year also includes FTE. Ms. Shelley Adams presented the report to the board pointing out that all three school districts had experienced significant increases in enrollment. The largest increases had occurred at Irvington High and American High. This is mainly due to their strong leadership in career pathway development.

New Haven Unified School District has a total of ten ROP teachers instructing on their campus. There are more sections offered on campus than in the past event though James Logan High is experiencing declining enrollment overall. We have yet to experience any effect on ROP courses. There is a strong partnership being established with the new staff and ROP is looking forward to partnering on the performing arts and culinary projects currently scheduled for construction. The career pathways have not moved as quickly and successfully as desired however, this is mainly due to the high staff turnover that James Logan has experienced over the last few years.

Newark Unified School District has also had growth in enrollment over the last three years. However, the growth has mainly occurred in students attending ROP Center courses. There are a total of two ROP instructors instructing on the Newark Memorial High campus. ROP looks forward to working more with the new administration and exploring potential career pathways.

Ms. Adams also identified that MVROP has been seeing more participation from the local private schools.

Member Harper inquired who ROP has been talking with at NHUSD; has it been at the district level or with the school administration? Ms. Adams responded that she has a meeting with Glen Thompson later in February. She also is in contact with Joe Feldman. After this, she plans on working closer with the site administration. Her reasoning was that she had started the original grant work with the central office. Member Harper offered for MVROP to approach him if they find that things are not moving as quickly as possible. He would gladly get more involved in the dialogue. Member Sweeney followed up by saying that he is amazed at how MVROP has created programs that have such high enrollment. Superintendent Brown added that over the last three years a total of 75 additional courses have been added. He is very pleased with the level of collaboration that has taken place thus far.

Board Requests:
None

The meeting was adjourned 5:20pm.

Ray Rodriguez, President

Kevin Harper, Vice President

Larry Sweeney, Clerk



Business and Finance

MISSION VALLEY ROP

PURCHASE ORDER REPORT
BOARD MEETING
March 18, 2009
PO Period: 2/7/09-3/2/09
AGENDA ITEM - B&F #1
PURCHASE ORDER'S OVER $5000

PO NUMBER	VENDOR NAME & ACCOUNT CODE	DESCRIPTION	AMOUNT
906087	Bearcom 81-6355-0-6999-1001-4310-660-6355	2-way Radios Safety & Emergency Preparedness	$ 5,809.38
906013	Computer Pro 81-6355-0-6999-1001-4310-660-6355 81-6355-0-6999-1001-4410-660-6355	Laptop Computers Biotech Program	$ 13,598.54

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

B&F #2
March 18, 2009

Date	Warrant #	Vendor	Purpose	Amount	PO number
2/10/09	824071	Cengage Learning	Textbooks for Cosmetology	$ 8,328.55	904687
2/17/09	824455	Apple Computer	IMAC Computers, Final Cut Studio	$ 10,067.00	903556
2/23/09	824756	PG&E	Electricity - monthly bill	$ 10,750.08	
3/2/09	TF 900522	FUSD	Busing - January 2009	$ 14,435.19	
3/3/09	825054	Arnold Beauty Colleges	Contracted instruction for ROP students	$ 48,339.06	901665

_____ 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: March 18, 2009

TITLE: Adopt Resolution Number 15-0809
Decrease to Income
General Fund

Current Status:

Resolution number 15-0809 reflects decrease to income to estimated actuals. Adjustments include a decrease in Revenue Limit of $535,125 and a decrease to Staff Development of $3,230.

Recommendation:

Staff recommends adoption of Resolution number 15-0809 authorizing the decrease to income of $538,355.

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.15-0809
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: March 18, 2009

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 a decrease in income of said school district for the following reasons:

Decrease Revenue Limit and Staff Development Income

INCOME APPROPRIATION	ACCOUNT NO.	AMOUNT
Revenue Limit	81-6350-0-0000-0000-8791-671-0000	(535,125)
Staff Development	81-7393-0-0000-0000-8590-000-0000	(3,230)
		(538,355)

EXPENDITURE APPROPRIATION	ACCOUNT NO.	AMOUNT
Fund Balance	81-6350-0-0000-0000-9790-000-0000	(535,125)
Consultants	81-7393-0-6999-1001-5825-660-6052	(3,230)
		(538,355)

Respectfully submitted,

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

_____ Request Approved _____ Not Approved

Posted by:_____

_____ Information
__X__ Action
_____ Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M
B&F #4

DATE OF BOARD MEETING: March 18, 2009

TITLE: Adopt Resolution No. 16-0809
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.

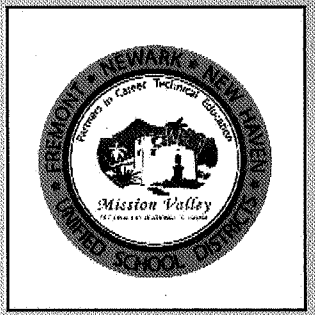
Current Status:

Donated to	Donated by	Item
ROP HVAC program	Shelley Adams	Sears washer valued at $175

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**



Curriculum and Instruction

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM

_____Information

BOARD OF EDUCATION

__x__Action

AGENDA ITEM

_____Presentation

Date of Board Meeting: March 18, 2009

TITLE: Mission Valley ROP/ Marketing and DECA Classes
DECA International Career Development Conference
Anaheim, CA – April 29- May 2, 2009

Background:

Students are competing in the DECA State Career Development Conference on March 5-8, 2009. They will learn who will qualify to compete at the national competition from this conference. Students will learn more about marketing strategies in fashion, marketing and teambuilding by attending workshops at the DECA (Distributive Education Clubs of America) International Career Development Conference. Students from other DECA chapters throughout the nation will be in attendance and will compete at this conference. This year, the conference will take place April 29th through May 2nd, 2009 and will be held at the Anaheim Marriott Hotel in Anaheim, CA.

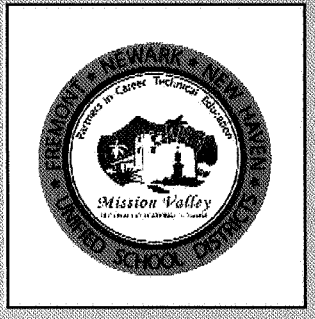
Current Status:

Nineteen students total, nine from Newark High, five from Kennedy High, and five from Mission High will attend this conference. Students will depart on Wednesday, April, 29, 2009 at 12:00 p.m. and will return by 4:00 p.m. on Sunday, May 3, 2009. While at the conference, students will be required to attend workshops and competitions. Parents are responsible for transporting their own student to and from the airport. Students will depart to the conference via commercial airline from San Francisco Airport and will arrive at LAX or John Wayne Airport. Students will be staying at the Anaheim Marriott Hotel. There will be a total of two certificated staff members on this trip. Students will miss two instructional days and are responsible for all missed assignments. There will be no swimming during this trip. All funds for this trip were raised through student fund raisers and parent donations. No student will be denied access to this activity due to inability to pay. There will be no cost to the district.

Recommendation:

Approve the trip.

Margie Trujillo & Jim Omlid	MVROP	Instruction	Charles Brown
Name/Phone # of Staff Contact Person	Department	Division	Superintendent
657-1865 Ext. 15137 & 15138			



Employment and Personnel

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM
GOVERNING COUNCIL

AGENDA ITEM

_____ **Information**

Date: March 18, 2009 ___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: *Return from Leave of Absence.*

Shelley Adams
(510) 657-1865

Certificated Personnel
Division

Charles Brown
Superintendent

ECL 1

CONSENT ITEMS
MISSION VALLEY ROP

Certificated Personnel

Return from Leave of Absence

NAME	HOURS PER DAY	SUBJECT	EFFECITVE DATE	OTHER
Valerie Montano	7 hours	Arts/Media/Entertainment	2/23/09	Maternity Leave

(con11mar0809)

MISSION VALLEY REGIONAL OCCUPATIONAL CENTER/PROGRAM
GOVERNING COUNCIL

AGENDA ITEM

_____ **Information**

Date: March 18, 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: *Employment and Increase in Hours.*

Marie dela Cruz
(510) 657-1865

Classified Personnel
Division

Charles Brown
Superintendent

ECL 1

CONSENT ITEMS
MISSION VALLEY ROP

Classified Personnel

New Hires

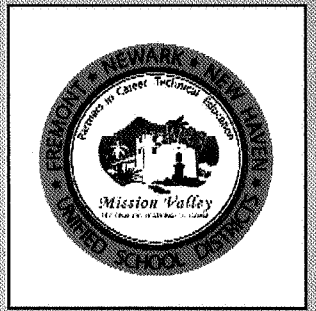
NAME	POSITION	HOURS	SUPERVISOR	EFFECTIVE DATE	OTHER
Susan Crisologo	Classroom Teacher Aide	8 hrs/week	Joyce Veasley	3/4/09	Business and Finance

Increase in Hours

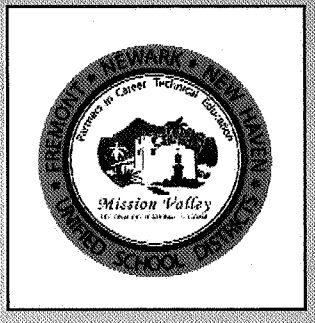
NAME	POSITION	HOURS	SUPERVISOR	EFFECTIVE DATE	OTHER
David Mendez	Technology Specialist	30 hrs/week	Shelley Adams	3/2/09-6/17/09	Increase from 20 hrs/week

(con10mar0809)

End of Consent



Business and Finance



Business and Finance #1

__X__ Information
__X__ Action
_____Presentation

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

AGENDA ITEM
Business & Finance #1

DATE OF BOARD MEETING: March 18, 2009

TITLE: Approve Revised Budget Plan for 2008-09, 2009-10 and 2010-11

Background:

On March 19, 2008, the Board approved a plan to balance the 2008-09 budget which included the implementation of a midyear budget freeze in 2007-08 to increase ending balances and budget cuts in 2008-09 to instructional materials, supplies and services. On January 10, 2009, Governor Schwarzenegger presented his 2009-10 Budget proposal. The Governor's budget includes no COLA for Regional Occupational Centers/Programs and 0.63% negative growth.

The Budget Advisory Committee met on February 3, 2009 to review current year 2008-09 budget and the proposed 2009-10 budget. The projected revenue shortfall for 2009-10 was $879,791 based on the Governor's proposal. In order to balance the 2009-10 budget, a plan was presented to the Board for approval. The plan was approved pending State Budget enactment.

Current Status:

The State approved a budget on February 20, 2009. The Budget Committee met on February 25, 2009 to resolve the impact of the enacted budget. The State budget includes a 15.4% midyear cut to ROP's in the current year 2008-09 and an additional 4.5% cut to the 2009-10 budget. The attached plan (Exhibit A) is the revised Budget Plan for 2008-09, 2009-10 and 2010-11.

Recommendation:
Staff recommends approval of the revised Budget Plan for 2008-09, 2009-10 and 2010-11 as described in Exhibit A.

Marie dela Cruz, 657-1865 X15145	ROP Center	Business Services	Charles Brown
Staff/Contact Person	**Location**	**Division**	**Superintendent**

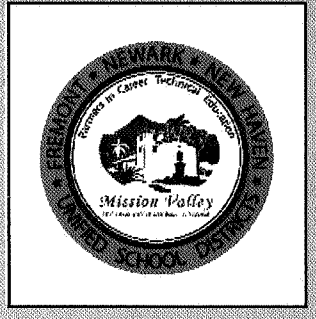
EXHIBIT A
Board Meeting - March 18, 2009
Business & Finance #1

MISSION VALLEY ROP
2008-09, 2009-10 & 2010-11 PROPOSED BUDGET PLAN

2008-09 BUDGET		
Revenues 2008-09		
2007-08 Revenues		9,283,213
2008-09 Revenues 2/3/09 (includes no COLA and .55% negative growth)	8,515,552	
2008-09 Midyear Cut- 15.4%	(1,183,597)	
2008-09 Excess Property Tax Income	645,241	
2008-09 Revenues 2/20/09		7,977,196
Difference between 07-08 and 08-09		(1,306,017)
Budget Plan for 2008-09		
1. Budget Freeze 07-08/Save unspent budget balances to increase reserves	250,000	
2. Reduce 3 Certificated FTE's	210,000	
3. Reduce Books & Supplies (50%)	253,561	
4. Support Books & Supplies budget with Reserves from Lottery Carryover (25%)	126,781	
5. Reduce Travel & Conference (50%)	35,808	
6. Reduce Equipment Rentals, Repairs & Maintenance (20%)	15,576	
7. Reduce Printing Services (20%)	10,770	
8. Reduce Transportation (20%)	34,165	
9. Reduce Postage/Mailing (10%)	5,086	
Total savings and reductions for 2008-09 approved in March 2008		941,747
Balance= Deficit		(364,270)
10. Reduce Reserves for Economic Uncertainties from 14% to 8%		364,270
Balance		0

2009-10 BUDGET		
2009-10 Revenues 2/3/09 (includes no COLA and .63% negative growth)		8,403,422
2009-10 Cuts:		
Includes 2008-09 Midyear Cut- 15.4%	(1,183,597)	
Additional 4.5% cut	(270,334)	
Total cuts to 2009-10 Revenues		(1,453,931)
2009-10 Revenues 2/20/09		6,949,491
Less: **Expenditures**		8,336,086
Balance= Deficit		(1,386,595)
Proposed Budget Plan 2009-10		
1. Ongoing 2008-09 cuts	280,265	
2. Transition Adult Programs to Fee Basis 3.88 FTE	271,600	
3. Revenues for fee-based programs	(271,600)	
4. Staff addition for Biotechnology Program (1.2 FTE)	(84,000)	
5. Benefits for Biotech Instructor	(12,000)	
6. Eliminate Cosmetology Program	520,000	
7. Reduce Adult Programs 0.8 Certificated FTE	61,000	
8. Reduce Contracted Services .8 FTE	78,604	
9. Eliminate outgoing 2:45 pm bus	24,000	
10. Reduce Lottery Carryover Reserves 2009-10	98,886	
11. Reduce Reserves for Economic Uncertainties 2009-10 from 8% to 3%	419,840	
Total reductions and adjustments to 2009-10 Expenditures		1,386,595
Balance Revenue less Expenditure		0

2010-11 BUDGET		
2010-11 Revenues (includes 0.7% COLA and cuts from 2008-09 and 2009-10)		7,009,419
Less: **Expenditures**		8,567,068
Balance= Deficit		(1,557,649)
Proposed Budget Plan 2010-11		
1. Ongoing 2008-09 and 2009-10 Cuts	898,960	
2. Reduce Adult Programs 2.4 Certificated FTE	180,000	
3. Step & Column Freeze	144,250	
4. Benefits associated with reduced FTE's and step & column freeze	46,009	
5. Reduce Materials & Supplies 5%	20,077	
6. Reduce Lottery Carryover Reserves (down to zero balance)	183,710	
7. Reduce DSP Carryover Reserves (down to zero balance)	84,643	
Total reductions and adjustments to 2010-11 Expenditures		1,557,649
Balance		0



Business and Finance #2

__X__ **Information**
__X__ **Action**
_____ **Presentation**

MISSION VALLEY REGIONAL OCCUPATIONAL PROGRAM
BOARD OF EDUCATION

A G E N D A I T E M

DATE OF BOARD MEETING: March 18, 2009

TITLE: Certification of
Second 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 Second 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**

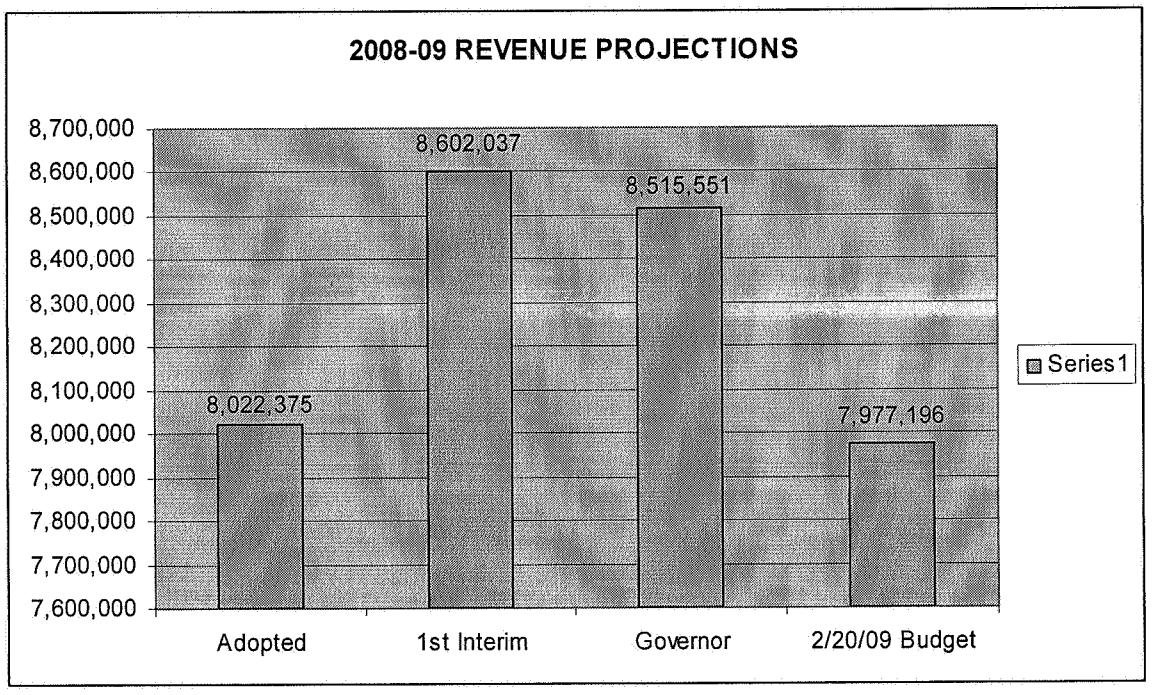
MISSION VALLEY ROP
BOARD MEETING – MARCH 18, 2009
BUSINESS & FINANCE #2

2008-09 SECOND INTERIM REPORT

The Second Interim Financial Report reviews the financial condition of Mission Valley ROP for the period of July 1, 2008 thru January 31, 2009. The report includes an analysis of the current budget and projections for the next two subsequent fiscal years. Mission Valley ROP must also certify whether it will be able or unable to meet its financial obligations for the current year and the next two subsequent years.

REVENUE/INCOME

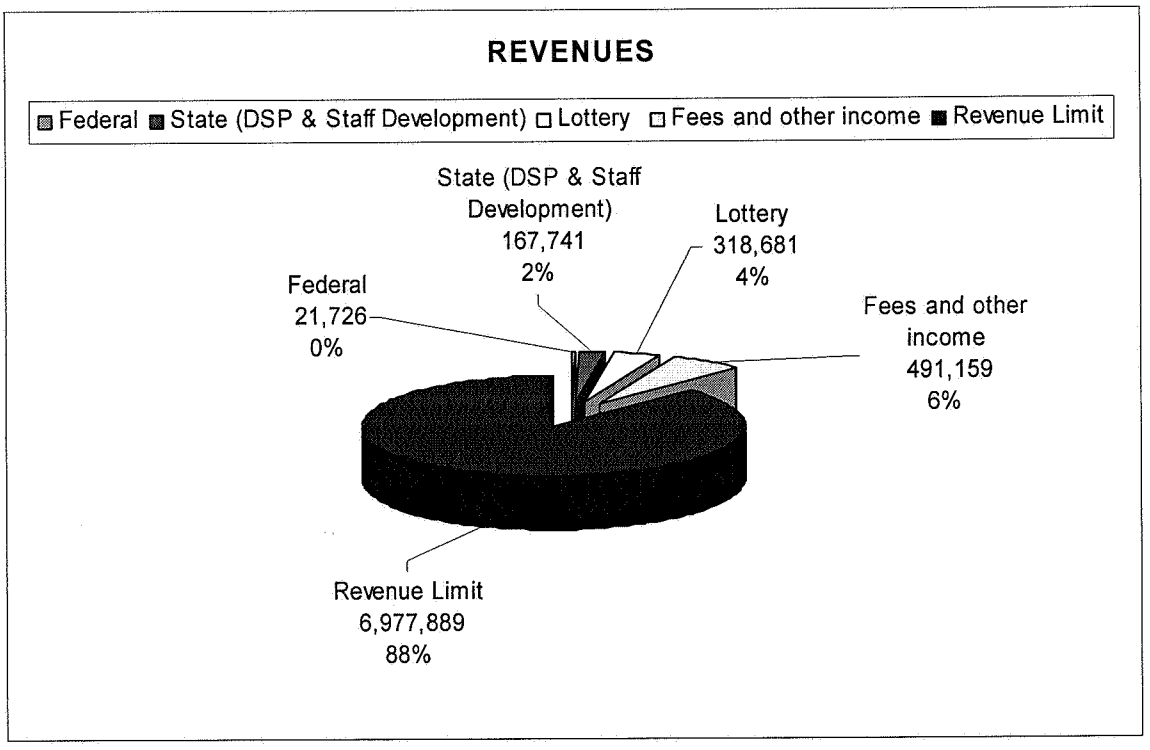
Projected revenues for the year are $7,977,196 which is based on the budget that was enacted on February 20, 2009. This includes no COLA and the 15.4% midyear cut to ROP's. It also includes excess property tax revenues of $645,241 which was part of the recently released annual apportionment for 2007-08. Overall revenues are $624,841 (7.3%) less than first interim projections.



Revenue	1st Interim	2nd Interim	Difference	% Change
Federal	21,726	21,726	-	0.00%
State (DSP & Staff Development)	170,971	167,741	(3,230)	-1.89%
Lottery	360,240	318,681	(41,559)	-11.54%
Fees and other income	536,085	491,159	(44,926)	-8.38%
Revenue Limit	7,513,015	6,977,889	(535,126)	-7.12%
Total	8,602,037	7,977,196	(624,841)	-7.26%

ADA allocation as of 2008-09 P-1 certified 2/20/09:

	1st Interim	2nd Interim	Change
Prior Year Base	2,124.65	2,124.65	0
Prior Year Growth	13.05	29.73	16.68
This year's CAP	2,137.70	2,154.38	16.68

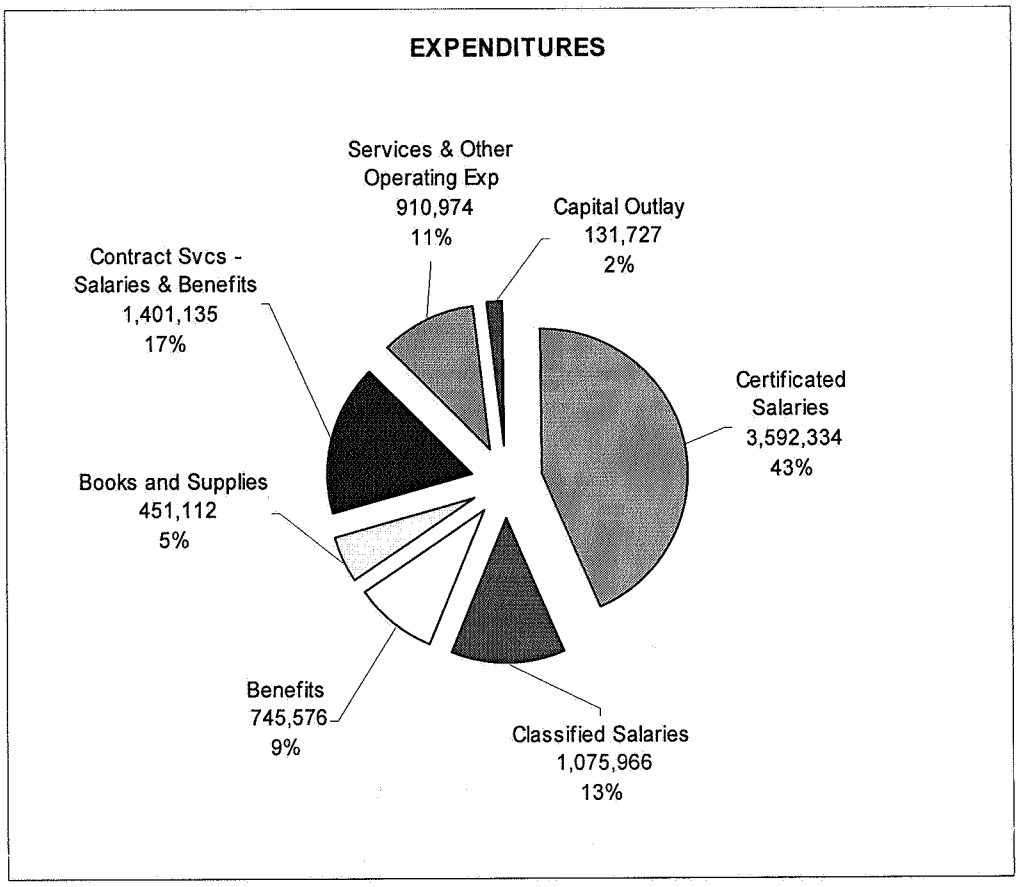


EXPENDITURES

Projected total expenditures are $8,308,834. This is $42,011 (0.51%) more than 1st Interim. Although the budget enacted on February 20, 2009 included a 15.4% midyear cut to revenues, expenditures were not reduced at the same level. The revenue shortfall will be covered by reserves for economic uncertainties.

Employee salaries and benefits remain the same at 2nd interim. Salaries and benefits represent 82% of total expenditures including contracted employees from Fremont, New Haven and Newark School Districts.

Expenditures	1st Interim	2nd Interim	Change	%
Certificated Salaries	$ 3,592,334	3,592,334	-	0.00%
Classified Salaries	$ 1,075,966	1,075,966	-	0.00%
Benefits	$ 745,576	745,576	-	0.00%
Books and Supplies	$ 489,195	451,112	(38,083)	-7.78%
Contract Svcs -Salaries & Benefits	$ 1,401,135	1,401,135	-	0.00%
Services & Other Operating Exp	$ 962,607	910,974	(51,633)	-5.36%
Capital Outlay	$ -	131,727	131,727	
	$ 8,266,813	8,308,824	42,011	0.51%



ENDING FUND BALANCE

The balance of revenues over expenditures is projected to end in a deficit of $331,638. This is a decrease of $666,862 from 1st interim and reduces the ending fund balance to $4,176,972. Capital Outlay reserves were reduced by $131,737 to cover Proposition 1D project expenditures. Reserves for economic uncertainties will be reduced by $535,125 to cover the deficit and the impact of the midyear cut. This brings reserves for economic uncertainties down from 14% to 8% of total expenditures. The required minimum reserve for economic uncertainties is 3%.

The components of the ending fund balance are as follows:

Fund Balance/Reserves	1st Interim	2nd Interim	Change	%
Revolving Cash	7,500	7,500	-	0.00%
Retiree Reserves	150,000	150,000	-	0.00%
DSP Carryover	84,643	84,643	-	0.00%
Lottery Carryover	282,596	282,596	-	0.00%
Equipment Replacement	503,000	503,000	-	0.00%
ROP Building Repairs/Improvements	562,000	562,000	-	0.00%
Facilities/Proposition 1D Projects	2,066,936	1,935,199	(131,737)	-6.37%
*Reserve for Economic Uncertainties	1,187,159	652,034	(535,125)	-45.08%
Total Fund Balance/Reserves	4,843,834	4,176,972	(666,862)	-13.77%
*Percent (%) of Total Expenditures	14.36%	7.97%		

CRITERIA AND STANDARDS

The Criteria and Standards section reviews our financial data against State established standards in seven different areas. Standards are either "met" or "not met". MVROP's 2nd interim report indicates four (4) areas that were "not met": (1) Salaries and Benefits, (2) Other Revenues, (3) Other Expenditures and (4) Deficit Spending.

The standard for salaries and benefits is based on a ratio that compares total salaries and benefits to total expenditures. The historical average ratio for Mission Valley ROP for the past 3 years (2005-06 to 2007-08) has been 60%. The standard test compares the current year ratio and the next two years which should be within 3% of this average. The projected ratio for the current year is 65% and 72% for the next two subsequent years. This is higher than the standard and, therefore, the standard is "not met". Ratios are higher because total expenditures have been reduced but not in salaries and benefits.

The standard test for changes in other revenues and expenditures must be within 5%. Due to the 15.4% midyear cut in 2008-09 and the additional 4.5% cut in 2009-10, the impact to revenues and expenditures exceeds the 5% standard.

The test for deficit spending compares the deficit spending levels to the standard deficit spending percentage levels. The standard percentage level, based on one-third of available reserves designated for economic uncertainties, is 2.6% for the current year, and

1% for the next two subsequent years. The projected deficit spending levels for the current year and the next two years are higher than the standard (4% for the current year, 6.7% for next year, and 3.1% for the second subsequent year). Mission Valley ROP reserves include lottery and DSP (Direct Support Professionals Training) carryover. These components will be used to balance the budget in addition to reserves for economic uncertainties.

All other standards were met. These areas include Ending Fund Balance, Cash Balance and Reserves.

MULTI-YEAR PROJECTIONS

Projections for future years 2009-10 and 2010-11 are included in the 2nd Interim Report.

The revenue projection for 2009-10 is based on zero COLA and an additional 4.5% cut to revenue limit. We anticipate $756,105 less revenue for 2009-10 as compared to 2008-09. In order to balance the 2009-10 budget, expenditures will be reduced in contracted services and transportation and reserves will be used to cover the remaining deficit.

The revenue projection for 2010-11 is based on 0.7% COLA. Expenditures will be reduced in contracted services, certificated salaries and benefits, and materials and supplies. Reserves will be used to cover the remaining deficit.

Projected certificated and classified salaries for 2009-10 include (3%) step and column increases and no COLA. Projections for 2010-11 include no COLA and no step and column increase.

Multi-year Projections	2008-09	2009-10	Change	2010-11	Change
Revenues	7,977,196	7,221,091	(756,105)	7,281,019	59,928
Less: Expenditures	8,308,834	7,739,817	(569,017)	7,513,640	(226,177)
Balance	(331,638)	(518,726)	(187,088)	(232,621)	286,105
Beginning Fund Balance	4,508,610	4,176,972	(331,638)	3,658,246	(518,726)
Plus/Minus Balance	(331,638)	(518,726)	(187,088)	(232,621)	286,105
Ending Fund Balance	4,176,972	3,658,246	(518,726)	3,425,625	(232,621)

CERTIFICATION

Based upon current projections, Mission Valley ROP will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. Mission Valley ROP is, therefore, able to make a **Positive Certification** in this Second Interim Financial Report.

Mission Valley ROP
Second Interim Certification 2008-09
Board Meeting – March 18, 2009

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 Second Interim Report as positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years. Due to the magnitude of reductions needed, the District has yet to identify detailed reductions for the 2010/11 fiscal year. As a result, the Board recognizes that the District must implement approximately $900,000 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 2009/10 Adopted Budget.

Signed:_____
President of the Governing Council

Alameda County Office of Education - DBAS
2nd Interim Submission Checklist
Fiscal Year 2008/09

District Name: **Mission Valley ROP** Date: **3/4/09**

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.

*	Form CI - Certification with Original Signatures - Board Meeting Date: 3/18/09
	District Certification - Positive _X_ Qualified _____ Negative _____
N/A	Charter Schools 2nd Interim: SACS:_____ Alternative Form:_____ District Books:_____
N/A	Charter School 2nd Interim - Certification with Original Signatures
N/A	Charter Schools 2nd 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 Revenue Limit Form *(for all 3 yrs of MYP or alternative R/L calc if not using SSC)*
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	2nd Interim Assumptions/Narratives
X	AB2756 Report Certification Form
N/A	Encroachment Worksheet
N/A	Interfund Transfer Worksheet
X	Multi-year Projection Assumption Worksheet
X	ROPs - Revenue Calculations
N/A	October 2008 SSID Annual Maintenance Enrollment Summary *(formerly CBEDS)*
X	Disk with SACS data file *(all funds)*
N/A	Revenue Limit Data Collection Form *(districts not using SSC R/L software)*
X	Printout of Balance Sheet and Revenue & Expense Reports by Fund-Object *Unrestricted/Restricted/Combined (for offline districts only)*

Comments: ***Signed Certification form to be mailed soon after 3/18/09 Board meeting**

Mission Valley ROP District

2008/09 2nd Interim Assumption Worksheet – General Fund

Federal Revenue

Increase due to including pr. yr. carryovers: *Add'l amt. over any incl. in 1st Interim only* $ 0
Increase due to including new revenue $ 0
Total Change $ 0

COLA % 0

Major Changes from 08/09 1st Interim – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
Carryover		
New Revenue		
	Total	0

Other State Revenue

Increase due to including pr. yr. carryovers: *Add'l amt. over any incl. in 1st Interim only* $ 0
Increase due to including new revenue $ 0
Total Change $ 0

COLA % 0

Lottery/ADA: Unrestricted $ 109.50 Restricted $ 11.50

K-3 Class Size Reduction per student Full Day $ n/a Half Day $ n/a

District___Mission Valley ROP_____

Major Changes from 08/09 1st Interim – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
Carryover		
New Revenue		
Staff/Professional Development	7393	(3,230)
Lottery Unrestricted	1100	(22,262)
Lottery Prop 20	6300	(19,298)
	Total	(44,790)

Local Revenue

Increase due to including pr. yr. carryovers: *Add'l amt. over any incl. in 1st Itnterim only* $ 0
Increase due to including new revenue $ 0
Total Change $ 0

Major Changes from 08/09 1st Interim – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
Carryover		
New Revenue		
Interest Income	6350	(50,000)
Donations	6350	5,074
Revenue Limit	6350	(535,126)
	Total	(580,052)

District___Mission Valley ROP_____

COLA % 0

Interest earnings rate budgeted: 1.96 %

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

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

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 S8A

Unit	1st Interim FTE	2nd 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	

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 *(3.592 %)**	**0 %**
Other *(list)*	**%**

District____Mission Valley ROP_____

Budgeted UI Local Experience Charge (LEC) $_____

Health Benefits

	Certificated	Classified	Mgmt/Supr/ 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	$	$	$

Capital Outlay

Major Changes from 08/09 1st Interim – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
Career Technical Ed Facilities Program	6350	131,737
	Total	131,737

Other Outgo

Major Changes from 08/09 1st Interim – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
	Total	0

Direct Support/Indirect Costs

Major Changes from 08/09 1st Interim – Increase (Decrease) *Please list program & dollar amt. of change*

Program Name	Resource #	Amount
	Total	0

District___Mission Valley ROP_____

Other Sources/Uses

Major Changes from 08/09 1st Interim – 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 #_____:
Fund #_____:
Fund #_____:

District____Mission Valley ROP_____

Fund # _____ :

Fund # _____ :

Fund # _____ :

Fund # _____ :

Fund # _____ :

Fund # _____ :

Fund # _____ :

Fund # _____ :

_____Mission Valley ROP____ School District
Multi-year Projection Assumption Worksheet – General Fund
2008/09 2nd Interim Report

Please list significant changes from the 1st Interim MYP only, except for the Sources/Transfers In/Contributions and Uses/Transfers Out, then please identify all components for each year as the SACS MYP form doesn't show the breakdown.

Revenue Limit	2009/10	2010/11
Estimated Enrollment		
Estimated P-2 Actual ADA	2179	2179
Estimated Revenue Limit ADA	2179	2179
COLA	0%	0.7%
Deficit	4.5%	0%
Other Significant Chg:		
Federal Revenue	**2009/10**	**2010/11**
Reduction due to prior one-time monies		
COLA	0%	0%
Significant Chg:		
State Revenue	**2009/10**	**2010/11**
Reduction due to prior one-time monies		
COLA	0%	0.7%
Deficit	4.5%	0%
Significant Chg:		
Local Revenue	**2009/10**	**2010/11**
Reduction due to prior one-time monies		
COLA	0%	0%
Significant Chg:		
Adult Registration Fees	$271,600	$271,600
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 2nd Interim Report
Continued

Certificated Salaries	2009/10	2010/11
Step & Column %	3%	0%
Step & Column $	$107,770	$0
Change in FTE: Increase/(Decrease)	(0.8)	(2.4)
Salary COLA included: Yes ☐ No ☒	%	%
Salary COLA $	$	$
Average Teacher Salary	$85,598	$88,166
$ Amount of Attrition/Retirement Saving included	$	$
Any Other Significant Change?	$	$
	$	$
	$	$
Classified Salaries	**2009/10**	**2010/11**
Step & Column %	3%	0%
Step & Column $	$32,279	$0
Change in FTE: Increase/(Decrease)	0	0
Salary COLA included: Yes ☐ No ☒	0%	0%
Salary COLA $	$0	$0
$ Amount of 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:	($49,578)	($69,655)
	$	$
	$	$
Services & Other Operating Expenses	**2009/10**	**2010/11**
Contracted Services & Transportation	($583,298)	($583,298)
	$	$
	$	$
	$	$
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**
Reserves for Economic Uncertainties	$419,840	$0
Lottery & DSP Carryover	$98,886	$268,353

Alameda County Office of Education
Sheila Jordan, Superintendent

AB 2756 REPORTING REQUIREMENTS

2008/09 2nd Interim Report

District: Mission Valley ROP **Date:** 3/4/09

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:** 3/4/09
Chief Business Official

Please submit this form and any accompanying reports by March 16, 2009 to:
District Business & Advisory Services
Alameda County Office of Education
313 West Winton Avenue, Room 348
Hayward, CA 94544

2008-09 REVENUE PROJECTIONS- 2nd INTERIM

	2008-09					2009-10		2010-11	
	6/25/2008 Adopted Budget	9/23/2008 1st Interim	1/31/2009 Governor's Proposal	2/20/2009 2nd Interim Budget (PYT)	Change PYT vs. 1st Interim	2/20/2009 Budget Projections	Change	2/20/2009 Budget Projections	Change
Statutory COLA	5.66%	5.66%	5.66%	5.66%	0.00%	5.02%	-0.58%	0.70%	0.20%
Funded COLA	**5.66%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.70%**	**0.20%**
Budget Reductions		**0.00%**	**0.00%**	**15.40%**	**15.40%**	**4.50%**	**4.50%**	**0.00%**	**0.00%**
07-08 Base Revenue (PY)									
07-08 Base ADA	2,125.08	2,124.69	2,124.69	2,124.65	(0)	2,154.38	30	2,154.38	0
07-08 Base Revenue Limit	3,467.88	3,467.85	3,467.85	3,467.85	0				0
Base ADA X BRL	7,369,522	7,368,106	7,368,106	7,367,968	(139)				0
PY Growth					0		0		0
07-08 Growth Funded ADA	12.60	13.05	13.05	29.73	17	0.00	(30)	0.00	0
07-08 SWA	3,601.89	3,601.89	3,601.89	3,601.89	0				0
Growth x SWA	45,384	47,005	47,005	107,084	60,080				0
Base Revenue= BRL + Growth	**7,414,906**	**7,415,111**	**7,415,111**	**7,475,052**	59,941	**6,193,961**	(1,281,091)	**5,877,967**	(315,994)
COLA (Current Year)	5.66%	5.66%	5.66%	5.66%	0.00%	5.02%	-0.64%	0.70%	-4.32%
Prior Year SWA	3,601.89	3,601.89	3,601.89	3,601.89	0	3,805.76	204	3,996.81	191
COLA per ADA	203.87	203.87	203.87	203.87	0	191.05	(13)	27.98	(163)
Current Year CAP	2,137.68	2,137.74	2,137.74	2,154.38	17	2,154.38	0	2,154.38	0
COLA Funding	435,802	435,815	435,815	439,207	3,392	411,592	(27,615)	59,809	(351,783)
Budget Reduction - No COLA	**(435,802)**	**(435,815)**	**(435,815)**	**(439,207)**	(3,392)	**(411,592)**	27,615	**0**	411,592
Total COLA	0	0	0	0	0	0	0	59,809	59,809
Current Year Growth					0		0		0
Allowed Growth	10.00	10.00	10.00	10.00	0	10.00	0	10.00	0
SWA	3,805.76	3,805.76	3,805.76	3,805.76	0	3,996.81	191	4,024.78	28
Total Growth	38,058	38,058	38,058	38,058	0	39,968	1,910	40,248	280
Budget Reduction	(38,058)	(38,058)	(38,058)	(38,058)	0	(39,968)	(1,910)	(40,248)	(280)
Total Growth	**0**	**0**	**0**	**0**	0	**0**	0	**0**	0
Total Base + COLA + Growth	7,414,906	7,415,111	7,415,111	7,475,052	59,941	6,193,961	(1,281,091)	5,937,776	(256,185)
times Deficit Factor	-	0.9945	0.9945	0.9795	(0)	0.9937	0	1.00	0.01
Deficit/Negative Growth	**0**	**7,374,328**	**7,374,328**	**7,321,467**	(52,861)	**6,154,939**	(1,166,528)	**5,937,776**	(217,163)
Revenue Limit	7,414,906	7,374,328	7,374,328	7,321,467	(52,861)	6,154,939	(1,166,528)	5,937,776	(217,163)
Less Budget Reduction	**-6.50%**	**0.00%**	**0.00%**	**-15.40%**	(0)	**-4.50%**	0	**0.00%**	0
Total Reduction	(481,969)	0	0	**(1,127,506)**	(1,127,506)	(276,972)	850,534	0	276,972
Adjusted Revenue Limit	**6,932,937**	**7,374,328**	**7,374,328**	**6,193,961**	(1,180,367)	**5,877,967**	(315,994)	**5,937,776**	59,809
Excess Property Tax	**0**	**0**	**0**	**645,241**	645,241	**0**	(645,241)	**0**	0
Total Revenue Limit	**6,932,937**	**7,374,328**	**7,374,328**	**6,839,202**	(535,126)	**5,877,967**	(961,235)	**5,937,776**	59,809
CalWORKS	138,687	138,687	138,687	138,687	0	138,687	0	138,687	0
8791 TOTAL LOCAL REVENUE	**7,071,624**	**7,513,015**	**7,513,015**	**6,977,889**	(535,126)	**6,016,654**	(961,235)	**6,076,463**	59,809
8290 FEDERAL REVENUE	**21,726**	**21,726**	**21,726**	**21,726**	0	**21,726**	0	**21,726**	0
8590 ALL OTHER STATE REV					0		0		0
Staff Development	21,081	20,971	20,971	20,971	0	17,741	(3,230)	16,943	(798)
Budget Adjustment	-6.50%	0.00%	0.00%	-15.40%	(0)	-4.50%	0	0.70%	0
Total Adjustment	(1,370)	0.00	0.00	(3,230)	(3,230)	(798)	2,431	118.60	917
Total Staff Development	19,711	20,971	20,971	17,741	(3,230)	16,943	(798)	17,062	119
Total DSP	50,000	150,000	150,000	150,000	0	100,000	(50,000)	100,000	0
Total Other State Revenue	**69,711**	**170,971**	**170,971**	**167,741**	(3,230)	**116,943**	(50,798)	**117,062**	119
8632 Sale of Publications	5,000	5,000	5,000	5,000	0	0	(5,000)	0	0
8661 Interest Income	150,000	150,000	100,000	100,000	(50,000)	100,000	0	100,000	0
8689 All Other Fees & Contracts	376,000	376,000	376,000	376,000	0	647,600	271,600	647,600	0
8699 All Other Local Revenue	-	5,085.00	10,159.00	10,159	5,074	-	(10,159)	-	0
Total 86XX	**531,000**	**536,085**	**491,159**	**491,159**	(44,926)	**747,600**	256,441	**747,600**	0
8781 Other Transfers (Lottery)					0		0		0
Lottery ADA	2,287.90	2,629.49	2,629.49	2,629.49	0	2,629.49	(0)	2,629.49	0
Unrestricted Rate	121.00	118.00	109.50	109.50	(9)	109.50	0	109.50	0
Unrestricted Revenue (Res 1100)	276,836	310,280	287,929	287,929	(22,351)	287,929	(0)	287,929	0
PY Adjustments	0	0	89	89	89		(89)		0
Total Unrestricted	276,836	310,280	288,018	288,018	(22,262)		(288,018)		0
Prop 20 Rate	22.50	19.00	11.50	11.50	(8)	11.50	0	11.50	0
Prop 20 Revenue (Res 6300)	51,478	49,960	30,239	30,239	(19,721)	30,239	(0)	30,239	0
PY Adjustments	-	-	424	424	424		(424)		0
Total Prop 20	51,478	49,960	30,663	30,663	(19,298)		(30,663)		0
Total Lottery	**328,314**	**360,240**	**318,681**	**318,681**	(41,559)	**318,168**	(513)	**318,168**	0
TOTAL REVENUE	**8,022,375**	**8,602,037**	**8,515,552**	**7,977,196**	(624,841)	**7,221,091**	(756,105)	**7,281,019**	59,928

MULTIYEAR PROJECTIONS 2008-09 - 2nd INTERIM

		2008-09					2009-10		2010-11	
REVENUE	**CODE**	**Adopted Budget**	**1st Interim**	**Governor's Proposal**	**Projected Year Totals Budget 2/20/09**	**Change between PYT & 1st Interim**	**Projections Budget 2/20/09 (A)**	**Change**	**Projections Budget 2/20/09 (A)**	**Change**
COLA (statutory)		5.66%	5.66%	5.66%	5.66%	0.00%	5.02%	-0.58%	0.50%	-3.00%
Funded COLA		**0.00%**	**0.00%**	**0.00%**	**0.00%**	0.00%	**0.00%**	**0.00%**	**0.50%**	**-3.00%**
Budget Reduction		**0.00%**	**0.00%**	**0.00%**	**15.40%**	15.40%	**4.50%**	**0.00%**	**0.70%**	**0.00%**
Carl Perkins	8290	21,726	21,726	21,726	21,726	0	21,726	0	21,726	0
Staff Dev & DSP	8590	69,711	170,971	170,971	167,741	(3,230)	116,943	(50,798)	117,062	119
Sale of Publications	8632	5,000	5,000	5,000	5,000	0	0	(5,000)	0	0
Interest Income	8661	150,000	150,000	100,000	100,000	0	100,000	0	100,000	0
Other Fees	8689	376,000	376,000	376,000	376,000	0	647,600	271,600	647,600	0
Other Local Revenue	8699	0	5,085	10,159	10,159	0	0	(10,159)	0	0
Lottery	8781	328,314	360,240	318,681	318,681	0	318,168	(513)	318,168	0
Revenue Limit	8791	7,071,624	7,513,015	7,513,014	6,977,889	(535,125)	6,016,654	(961,235)	6,076,463	59,809
TOTAL REVENUE		**8,022,375**	**8,602,037**	**8,515,551**	**7,977,196**	**(538,355)**	**7,221,091**	**(756,105)**	**7,281,019**	59,928
EXPENDITURES										
Certificated Salaries		3,487,703	3,592,334	3,592,334	3,592,334	0	3,592,334	0	3,723,104	130,770
Step & Column		104,631	0	0	0	0	107,770	0	0	(107,770)
Other		0	0	0	0	0	23,000	23,000	(180,000)	(203,000)
Total Certificated	1000	3,592,334	3,592,334	3,592,334	3,592,334	0	3,723,104	130,770	3,543,104	(180,000)
Classified Salaries		1,021,384	1,075,966	1,075,966	1,075,966	0	1,075,966	0	1,108,245	32,279
Step & Column		30,642	0	0	0	0	32,279	32,279	0	(32,279)
Work Year Reduction		0	0	0	0	0	0	0	0	0
Total Classified	2000	1,052,026	1,075,966	1,075,966	1,075,966	0	1,108,245	32,279	1,108,245	0
Benefits	3000	745,576	745,576	745,576	745,576	0	778,123	32,547	752,023	(26,100)
Total Salaries & Benefits		5,389,936	5,413,876	5,413,876	5,413,876	0	5,609,472	195,596	5,403,372	(206,100)
Materials & Supplies	4000	401,534	489,195	451,112	451,112	0	401,534	(49,578)	381,457	(20,077)
Services & Other Operating Expenditures	5000	2,352,987	2,363,742	2,315,339	2,312,109	(3,230)	1,728,811	(583,298)	1,728,811	0
Capital Outlay	6000	6,090	0	131,737	131,737	0	0	(131,737)		0
Total Expenditures		**8,150,547**	**8,266,813**	**8,312,064**	**8,308,834**	(3,230)	**7,739,817**	(569,017)	**7,513,640**	(226,177)
Balance - Revenue less Expenditures		**(128,172)**	**335,224**	**203,487**	**(331,638)**	**(535,125)**	**(518,726)**	**(187,088)**	**(232,621)**	286,105
FUND BALANCE										
Beginning Fund Balance		4,508,609	4,508,610	4,508,610	4,508,610	0	4,176,972	(331,638)	3,658,246	(518,726)
Net Increase (Decrease) in Fund Balance		(128,172)	335,224	203,487	(331,638)	(535,125)	(518,726)	(187,088)	(232,621)	286,105
Ending Fund Balance		**4,380,437**	**4,843,834**	**4,712,097**	**4,176,972**	**(535,125)**	**3,658,246**	(518,726)	**3,425,625**	(232,621)
DESIGNATED AMOUNTS										
Prop 1D- K5, K8,K9		915,000	887,998	797,189	797,189	0	797,189	0	797,189	0
Prop 1D-Modernization		500,000	481,438	440,510	440,510	0	440,510	0	440,510	0
Prop 1D-K4		350,000	697,500	697,500	697,500	0	697,500	0	697,500	0
Equipment Reserves		503,000	503,000	503,000	503,000	0	503,000	0	503,000	0
Building Repairs/Improvements		550,000	562,000	562,000	562,000	0	562,000	0	562,000	0
Total Capital Outlay		**2,818,000**	**3,131,936**	**3,000,199**	**3,000,199**	**0**	**3,000,199**	**0**	**3,000,199**	**0**
% of Ending Balance		64.33%	64.66%	63.67%	71.83%	8.16%	21.79%	-50.04%	23.27%	1.48%
Lottery Carryover		284,076	282,596	282,596	282,596	0	183,710	(98,886)	-	(183,710)
DSP Carryover		105,155	84,643	84,643	84,643	0	84,643	0	-	(84,643)
Retiree Benefits		50,000	150,000	150,000	150,000	0	150,000	0	150,000	0
Revolving Fund		7,500	7,500	7,500	7,500	0	7,500	0	7,500	0
Total OTHER Designations		**446,731**	**524,739**	**524,739**	**524,739**	**0**	**425,853**	(98,886)	**157,500**	(268,353)
Reserve for Econ Uncertainties		**1,115,706**	**1,187,159**	**1,187,159**	**652,034**	**(535,125)**	**232,194**	(419,840)	**267,926**	35,732
Total Fund Balance		4,380,437	4,843,834	4,712,097	4,176,972	(535,125)	3,658,246	(518,726)	3,425,625	(232,621)
Reserve for Economic Uncertainties		**1,115,706**	**1,187,159**	**1,187,159**	**652,034**	**(535,125)**	**232,194**	**(419,840)**	**267,926**	**35,732**
% of Expenditures		**13.69%**	**14.36%**	**14.28%**	**7.85%**	**-6.43%**	**3.00%**	**-4.85%**	**3.57%**	**0.57%**
3% Needed		**244,516**	**248,004**	**249,362**	**249,265**	**(97)**	**232,194**	**(17,071)**	**225,409**	**(6,785)**

ASSUMPTIONS:

2008-09	
Reduce RFEU from 14% to 8%	(535,125)
Total	(535,125)
2008-09 Previously Approved Plan	
Budget Freeze 07-08/Save unspent budget balances to increase	250,000
Reduce 3 Certificated FTE's	210,000
Reduce Books & Supplies (50%)	253,561
Support Books & Supplies budget with Reserves from Lottery (	126,781
Reduce Travel & Conference (50%)	35,808
Reduce Equipment Rentals, Repairs & Maintenance (20%)	15,576
Reduce Printing Services (20%)	10,770
Reduce Transportation (20%)	34,165
Reduce Postage/Mailing (10%)	5,086
Total savings and reductions for 08-09	941,747
2009-10	
Reduce RFEU from 8% to 3%	(419,840)
Revenue: Fee-based classes 3.88 FTE	271,600
Transition 3.88 Cert FTE to Fee-based	(271,600)
Add 1 Certificated FTE for Biotech	96,000
Reduce Adult Programs 0.8 Cert FTE	(61,000)
Eliminate outgoing 2:45 PM buses	(24,000)
Eliminate Cosmetology Program	(520,000)
Reduce Contracted Services .8 FTE	(78,604)
Use Lottery Reserves	(98,886)
Total	(1,106,330)
2010-11	
Reduce Adult Programs 2.4 Cert FTE	(180,000)
5% cut to materials & supplies	(20,077)
Step & Column freeze	(140,049)
Benefits	(26,100)
Use Lottery Carryover Reserves	(183,710)
Use DSP Carryover Reserves	(84,643)
Total	(634,579)

Account classifications selected

	Fd	Resr	Y	Goal	Fnct	Objt	Sch	CCtr
1.	81-	????-	?-	????-	????-	????-	???-	????
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: CTB86OBJ.DATA.QSSUSER: 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 Nbr: 02 Resource
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted

Report prepared: WED, MAR 4, 2009, 11:25 AM

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	1,251,479.74	1,251,479.74	0.00	5,203,800.43	
9130	REVOLVING CASH ACCOUNT	7,500.00	0.00	0.00	0.00	7,500.00	
9140	CASH COLECTION AWAITNG DEPOSIT	44,527.95	44,527.95-	44,527.95-	0.00	0.00	
9210	ACCTS REC RECEIPT PR YR ALL	125,353.51	124,625.51-	124,625.51-	0.00	728.00	
9290	DUE FROM GRANTOR GOVERNMENTS	812,364.18	802,726.11-	802,726.11-	0.00	9,638.07	
9506	ACCOUNTS PAYABLE-REVENUE/SELPA	7,967.00-	7,967.00	7,967.00	0.00	0.00	
9507	ACCOUNTS PAYABLE-REVOLVING CSH	23,608.87-	23,608.87	23,608.87	0.00	0.00	
9510	AP-PAYMENT(PRIOR YEAR)	370,185.45-	359,613.83	359,613.83	0.00	10,571.62-	
9511	SALES/USE TAX 1%	0.00	0.00	0.00	0.00	0.00	
9513	SALES/USE TAX MISCELLANEOUS	0.00	64.06-	64.06-	0.00	64.06-	
9514	SALES/USE TAX 8.75%	0.00	121.41-	121.41-	0.00	121.41-	
9515	SALES/USE TAX .5%	0.00	1.22-	1.22-	0.00	1.22-	
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/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-	8,649.03	8,649.03	0.00	73.84	
9548	DELTA DENTAL-EARLY RETIRE(ROP)	0.00	284.20	284.20	0.00	284.20	
9549	DELTA DENTAL-RETIRE AGE65(ROP)	0.00	373.22-	373.22-	0.00	373.22-	
9550	DELTA DNTL-ERLY RET W/DEP(ROP)	0.00	146.17	146.17	0.00	146.17	
9566	DELTA CARE-ACTIVE (ROP)	627.40-	831.22	831.22	0.00	203.82	
9567	DELTA CARE-EARLY RETIRE(ROP)	0.00	62.74-	62.74-	0.00	62.74-	
9568	DELTA CARE-RETIRE AGE 65(ROP)	0.00	219.59-	219.59-	0.00	219.59-	
TOTAL Beginning balance		4,508,609.71	702,350.96	702,350.96	0.00	5,210,960.67	
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	167,741.00	124,040.62	124,040.62	0.00	43,700.38	73.9
8632	SALE OF PUBLICATIONS	5,000.00	0.00	0.00	0.00	5,000.00	0.0
8661	INTEREST	100,000.00	65,593.44	65,593.44	0.00	34,406.56	65.6
8689	ALL OTHER FEES & CONTRACTS	376,000.00	355,169.35	355,169.35	0.00	20,830.65	94.5
8699	ALL OTHER LOCAL REVENUE	10,159.00	10,374.00	10,374.00	0.00	215.00-	102.1
8781	ALL OTH TSFR FROM DISTRICTS	318,681.00	578.48	578.48	0.00	318,102.52	0.2
8791	TFR OF APPORTIONMENT FM DIST	6,977,889.00	4,662,545.00	4,662,545.00	0.00	2,315,344.00	66.8
TOTAL Current year revenue		7,977,196.00	5,218,300.89	5,218,300.89	0.00	2,758,895.11	
*TOTAL Beginning balance + Revenue		12,485,805.71	9,726,910.60	9,726,910.60			*

Object	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Expense - Cert. Payroll						
1105 CERT TEACHER SALARY	3,003,000.00	1,553,208.27	1,553,208.27	1,420,671.46	29,120.27	99.0
1130 CERT TEACHER SUB SALARY	60,000.00	35,289.95	35,289.95	3,443.28	21,266.77	64.6
1305 CERT SUPERVISOR/ADMINISTRATOR	529,334.00	341,801.44	341,801.44	169,100.72	18,431.84	96.5
TOTAL Expense - Cert. Payroll	3,592,334.00	1,930,299.66	1,930,299.66	1,593,215.46	68,818.88	
Class. Payroll						
2105 CL INSTRUCTIONAL AIDE SALARY	31,940.00	24,356.22	24,356.22	22,701.40	15,117.62-	147.3
2130 CL INSTRUCTIONAL AIDE SUB	0.00	1,491.58	1,491.58	0.00	1,491.58-	N/A
2205 CLASS SUPPORT SALARY	153,000.00	102,994.39	102,994.39	54,610.80	4,605.19-	103.0
2225 CLASS SUPPORT SALARY OVERTIME	15,000.00	5,211.40	5,211.40	0.00	9,788.60	34.7
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	195,379.03	195,379.03	98,507.36	1,639.61	99.4
2405 CLASS CLERICAL/OFFICE SALARY	522,000.00	341,481.86	341,481.86	189,280.08	8,761.94-	101.7
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	16,611.76	16,611.76	640.00	29,748.24	36.7
TOTAL Class. Payroll	1,075,966.00	695,265.12	695,265.12	365,739.64	14,961.24	
Employee Benefits						
3111 CERTIFICATED STRS	281,872.00	166,637.32	166,637.32	103,147.91	12,086.77	95.7
3112 CLASSIFIED STRS	7,280.00	4,852.96	4,852.96	2,426.50	0.54	100.0
3211 CERTIFICATED PERS	17,000.00	11,673.18	11,673.18	6,028.01	701.19-	104.1
3212 CLAS PUBLIC EMP RETIREMT SYS	82,904.00	57,120.33	57,120.33	29,860.49	4,076.82-	104.9
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	35,354.95	35,354.95	28,102.60	11,015.55-	121.0
3312 CLASSIFIED OASDI/MED/ALTER	70,370.00	44,847.90	44,847.90	24,449.79	1,072.31	98.5
3411 CERTIFICATED HEALTH&WELFARE	35,293.00	10,525.19	10,525.19	10,236.36	14,531.45	58.8
3412 CLASSIFIED HEALTH&WELFARE	9,676.00	7,431.58	7,431.58	3,786.84	1,542.42-	115.9
3511 CERTIFICATED SUI	10,693.00	5,791.05	5,791.05	4,779.71	122.24	98.9
3512 CLASSIFIED SUI	3,045.00	2,074.18	2,074.18	1,097.23	126.41-	104.2
3611 CERTIFICATED WORKERS COMP	94,146.00	50,770.06	50,770.06	41,901.60	1,474.34	98.4
3612 CLASSIFIED WORKERS COMP	26,392.00	18,285.50	18,285.50	9,618.95	1,512.45-	105.7
3711 CERT RETIREE BENEFITS	21,500.00	15,594.23	15,594.23	4,439.80	1,465.97	93.2
3712 CLASS RETIREE BENEFITS	676.00	659.84	659.84	295.91	279.75-	141.4
3812 CLASS PERS REDUCTION	0.00	300.52	300.52	243.61	544.13-	N/A
3911 CERT OTHER BENEFITS	250.00	79.55	79.55	0.00	170.45	31.8
TOTAL Employee Benefits	745,576.00	442,820.79	442,820.79	270,415.31	32,339.90	
Books and Supplies						
4110 APRV TEXTBKS & CORE CURR MATL	25,036.00	32,220.71	32,220.71	1,337.59	8,522.30-	134.0
4210 BOOKS & OTHER REFERENCE MATL	18,463.00	3,440.89	3,440.89	176.72	14,845.39	19.6
4310 MATERIALS & SUPPLIES	287,135.00	180,244.65	180,244.65	72,759.58	34,130.77	88.1
4333 DIESEL/GASOLINE	2,000.00	742.93	742.93	0.00	1,257.07	37.1
4410 NONCAPITALIZED EQUIPMENT	118,478.00	51,950.70	51,950.70	28,840.14	37,687.16	68.2
TOTAL Books and Supplies	451,112.00	268,599.88	268,599.88	103,114.03	79,398.09	

Object		Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Services & Oth. Operating							
5210	TRAVEL AND CONFERENCE	43,000.00	31,305.74	31,305.74	3,445.00	8,249.26	80.8
5310	DUES AND MEMBERSHIPS	6,640.00	6,576.32	6,576.32	25.00	38.68	99.4
5451	CRIME & FIDELITY INSURANCE	300.00	267.00-	267.00-	0.00	567.00	-89.0
5452	EQUIPMT & MACHINERY INSURANCE	670.00	902.00-	902.00-	0.00	1,572.00	-134.6
5453	LIABILITY INSURANCE	67,614.00	71,270.00	71,270.00	0.00	3,656.00-	105.4
5455	PROPERTY INSURANCE	17,228.00-	17,228.00-	17,228.00-	0.00	0.00	N/A
5515	DISPOSAL SERVICES	26,000.00	13,705.76	13,705.76	301.97	11,992.27	53.9
5517	RECYCLING	1,000.00	1,732.48	1,732.48	0.00	732.48-	173.2
5522	ELECTRICITY	150,000.00	82,973.56	82,973.56	0.00	67,026.44	55.3
5524	GAS	18,000.00	6,109.45	6,109.45	0.00	11,890.55	33.9
5556	SEWAGE	1,200.00	2,054.16	2,054.16	0.00	854.16-	171.2
5558	WATER	6,000.00	0.00	0.00	0.00	6,000.00	0.0
5624	RENTALS-FACILITY	227,700.00	113,850.00	113,850.00	0.00	113,850.00	50.0
5671	REPAIRS,CONTRACTED-BLDG,GNDS	10,650.00	536.00	536.00	3,272.00	6,842.00	35.8
5675	RENTALS,REPAIRS,CONTRACTED-EQP	62,500.00	46,008.76	46,008.76	10,189.29	6,301.95	89.9
5754	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
5812	NON-LEGAL ADVERTISING	12,000.00	2,366.60	2,366.60	5,441.40	4,192.00	65.1
5818	ASSESSMENTS AND FEES	1,400.00	1,083.18	1,083.18	0.00	316.82	77.4
5820	AUDIT EXPENSES	10,290.00	0.00	0.00	0.00	10,290.00	0.0
5822	BANK FEES	6,500.00	5,878.76	5,878.76	0.00	621.24	90.4
5825	CONSULTANTS	3,770.00	3,000.00	3,000.00	0.00	770.00	79.6
5830	OTHER CONTRACTED SERVICES	1,401,135.00	468,132.10	468,132.10	352,966.13	580,036.77	58.6
5838	FINGERPRINTING/BACKGROUND CK	8,200.00	6,684.00	6,684.00	1,350.00	166.00	98.0
5840	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	25,029.00	20,000.77	20,000.77	5,382.93	354.70-	101.4
5870	PRINTING	43,559.00	26,499.78	26,499.78	24,565.52	7,506.30-	117.2
5880	TRANSPORTATION-CONTRACTED	141,950.00	75,500.82	75,500.82	300.00	66,149.18	53.4
5910	POSTAGE/MAILING SERVICES	22,500.00	16,047.80	16,047.80	0.00	6,452.20	71.3
5930	TELEPHONE	19,000.00	11,314.37	11,314.37	294.55	7,391.08	61.1
5935	CELL PHONE	5,730.00	3,063.26	3,063.26	0.00	2,666.74	53.5
TOTAL Services & Oth. Operating		2,312,109.00	997,489.37	997,489.37	408,533.79	906,085.84	
Capital Outlay							
6211	PERMANENT CONSTRUCTION	8,507.00	14,099.08	14,099.08	3,536.30	9,128.38-	207.3
6221	ARCHITECT/ENGINEERING FEES	101,094.00	145,239.75	145,239.75	93,069.42	137,215.17-	235.7
6251	PRELIMINARY TESTS	9,500.00	9,500.00	9,500.00	0.00	0.00	100.0
6271	PLANNING OTHER COSTS	12,636.00	12,636.28	12,636.28	63.72	64.00-	100.5
6410	CAPITALIZED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	N/A
TOTAL Capital Outlay		131,737.00	181,475.11	181,475.11	96,669.44	146,407.55-	
TOTAL Expense - Cert. Payroll : Capital O		8,308,834.00	4,515,949.93	4,515,949.93	2,837,687.67	955,196.40	

Object	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	%used
Ending balance						
9790 UNDESIGNATED/UNAPROPRIATED	128,172.00	331,659.00-	331,659.00-	0.00	203,487.00-	
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-	331,659.00-	331,659.00-	0.00	4,712,096.71-	
**Fund balance	4,176,971.71	5,210,960.67	5,210,960.67			**

	Account classifications selected Fd Resr Y Goal Fnct Objt Sch CCtr	Field ranges selected FI RANGE
1.	81-????-?-????-????-9???-???-????	
2.	- - - - - - - -	
3.	- - - - - - - -	
4.	- - - - - - - -	
5.	- - - - - - - -	
6.	- - - - - - - -	
7.	- - - - - - - -	
8.	- - - - - - - -	
9.	- - - - - - - -	
10.	- - - - - - - -	

Primary sort/rollup levels: FN
Income summary level: 4
Expense summary level: 4
Data source: GLSTEX Standard Extract
Report template: CTFAR300.DATA.QSSUSER: 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 Nbr: 02 Resource
Separation Option: No Separation of Restricted and UnRestricted
Extraction Type: Restricted and UnRestricted

Report prepared: WED, MAR 4, 2009, 11:25 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	1,251,479.74	1,251,479.74	0.00	5,203,800.43	
9130	REVOLVING CASH ACCOUNT	7,500.00	0.00	0.00	0.00	7,500.00	
9140	CASH COLECTION AWAITNG DEPOSIT	44,527.95	44,527.95-	44,527.95-	0.00	0.00	
9210	ACCTS REC RECEIPT PR YR ALL	125,353.51	124,625.51-	124,625.51-	0.00	728.00	
9290	DUE FROM GRANTOR GOVERNMENTS	812,364.18	802,726.11-	802,726.11-	0.00	9,638.07	
9506	ACCOUNTS PAYABLE-REVENUE/SELPA	7,967.00-	7,967.00	7,967.00	0.00	0.00	
9507	ACCOUNTS PAYABLE-REVOLVING CSH	23,608.87-	23,608.87	23,608.87	0.00	0.00	
9510	AP-PAYMENT(PRIOR YEAR)	370,185.45-	359,613.83	359,613.83	0.00	10,571.62-	
9511	SALES/USE TAX 1%	0.00	0.00	0.00	0.00	0.00	
9513	SALES/USE TAX MISCELLANEOUS	0.00	64.06-	64.06-	0.00	64.06-	
9514	SALES/USE TAX 8.75%	0.00	121.41-	121.41-	0.00	121.41-	
9515	SALES/USE TAX .5%	0.00	1.22-	1.22-	0.00	1.22-	
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/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-	8,649.03	8,649.03	0.00	73.84	
9548	DELTA DENTAL-EARLY RETIRE(ROP)	0.00	284.20	284.20	0.00	284.20	
9549	DELTA DENTAL-RETIRE AGE65(ROP)	0.00	373.22-	373.22-	0.00	373.22-	
9550	DELTA DNTL-ERLY RET W/DEP(ROP)	0.00	146.17	146.17	0.00	146.17	
9566	DELTA CARE-ACTIVE (ROP)	627.40-	831.22	831.22	0.00	203.82	
9567	DELTA CARE-EARLY RETIRE(ROP)	0.00	62.74-	62.74-	0.00	62.74-	
9568	DELTA CARE-RETIRE AGE 65(ROP)	0.00	219.59-	219.59-	0.00	219.59-	
TOTAL Beginning balance		4,508,609.71	702,350.96	702,350.96	0.00	5,210,960.67	
*TOTAL Beginning balance + Revenue		4,508,609.71	4,508,609.71	4,508,609.71			*
Ending balance							
9790	UNDESIGNATED/UNAPROPRIATED	128,172.00	331,659.00-	331,659.00-	0.00	203,487.00-	
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-	331,659.00-	331,659.00-	0.00	4,712,096.71-	
**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				
CASH	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	69,711.00	170,971.00	124,040.62	167,741.00	(3,230.00)	-1.9%
4) Other Local Revenue		8600-8799	7,930,938.00	8,322,854.00	4,996,349.22	7,787,729.00	(535,125.00)	-6.4%
5) TOTAL, REVENUES			8,022,375.00	8,515,551.00	5,120,389.84	7,977,196.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,592,334.00	3,592,334.00	1,623,839.06	3,592,334.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,052,026.00	1,075,966.00	602,551.15	1,075,966.00	0.00	0.0%
3) Employee Benefits		3000-3999	745,576.00	745,576.00	375,479.83	745,576.00	0.00	0.0%
4) Books and Supplies		4000-4999	401,534.00	451,112.00	206,291.74	451,112.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,352,987.00	2,315,339.00	884,385.67	2,312,109.00	3,230.00	0.1%
6) Capital Outlay		6000-6999	6,090.00	131,737.00	167,054.27	131,737.00	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			8,150,547.00	8,312,064.00	3,859,601.72	8,308,834.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(128,172.00)	203,487.00	1,260,788.12	(331,638.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,172.00)	203,487.00	1,260,788.12	(331,638.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,508,609.71	4,508,609.71		4,508,609.71	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)			4,508,609.71	4,508,609.71		4,508,609.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,508,609.71	4,508,609.71		4,508,609.71		
2) Ending Balance, June 30 (E + F1e)			4,380,437.71	4,712,096.71		4,176,971.71		
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	107,553.97	107,553.97		107,553.97		
b) Designated Amounts								
Designated for Economic Uncertainties		9770	723,762.37	1,187,158.37		652,033.37		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00		0.00		
Other Designations		9780	3,541,621.37	3,409,884.37		3,409,884.37		
Lottery Carryover, Unrestricted	1100	9780	*259,685.37*					
Retiree Benefits	6350	9780	*150,000.00*					
Equipment Replacement Reserves	6350	9780	*503,000.00*					
Building Reparis & Improvements	6350	9780	*562,000.00*					
Facilities/Prop 1D Projects- K5, K8, K9	6350	9780	*887,998.00*					
Facilities/Prop 1D Projects-Modernization	6350	9780	*481,438.00*					
Facilities/Prop 1D Projects- K4	6350	9780	*697,500.00*					
Lottery Carryover, Unrestricted	1100	9780		*259,685.37*				
Retiree Benefits	6350	9780		*150,000.00*				
Equipment Replacement Reserves	6350	9780		*503,000.00*				
Building Repairs & Improvements	6350	9780		*562,000.00*				
Facilities/Prop 1D Projects- K5, K8, K9	6350	9780		*797,189.00*				
Facilities/Prop 1D Projects- Modernization	6350	9780		*440,510.00*				
Facilities/Prop 1D Projects- K4	6350	9780		*697,500.00*				
Lottery Carryover, Unrestricted	1100	9780				*259,685.37*		
Retiree Benefits	6350	9780				*150,000.00*		
Equipment Replacement Reserves	6350	9780				*503,000.00*		
Building Repairs & Improvements	6350	9780				*562,000.00*		
Facilities/Prop 1D Projects- K5, K8, K9	6350	9780				*797,189.00*		
Facilities/Prop 1D Projects -Modernization	6350	9780				*440,510.00*		
Facilities/Prop 1D Projects- K4	6350	9780				*697,500.00*		
c) Undesignated Amount		9790				0.00		
d) Unappropriated Amount		9790	0.00	0.00				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	21,726.00	21,726.00	0.00	21,726.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	7393	8590	19,711.00	20,971.00	16,777.00	17,741.00	(3,230.00)	-15.4%
All Other State Revenue	All Other	8590	50,000.00	150,000.00	107,263.62	150,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			69,711.00	170,971.00	124,040.62	167,741.00	(3,230.00)	-1.9%
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	5,000.00	5,000.00	0.00	5,000.00	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	100,000.00	34,599.39	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	376,000.00	376,000.00	288,322.35	376,000.00	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	10,159.00	10,304.00	10,159.00	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		8781-8783	328,314.00	318,681.00	578.48	318,681.00	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	6350, 6360	8791	7,071,624.00	7,513,014.00	4,662,545.00	6,977,889.00	(535,125.00)	-7.1%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,930,938.00	8,322,854.00	4,996,349.22	7,787,729.00	(535,125.00)	-6.4%
TOTAL, REVENUES			8,022,375.00	8,515,551.00	5,120,389.84	7,977,196.00		

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	3,063,000.00	3,063,000.00	1,324,762.80	3,063,000.00	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	299,076.26	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	1,623,839.06	3,592,334.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,000.00	31,940.00	19,500.45	31,940.00	0.00	0.0%
Classified Support Salaries		2200	178,000.00	178,000.00	102,239.97	178,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	295,526.00	295,526.00	170,752.19	295,526.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	523,500.00	523,500.00	296,529.04	523,500.00	0.00	0.0%
Other Classified Salaries		2900	47,000.00	47,000.00	13,529.50	47,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,052,026.00	1,075,966.00	602,551.15	1,075,966.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	289,351.00	289,152.00	144,254.75	289,152.00	0.00	0.0%
PERS		3201-3202	131,941.00	131,941.00	70,597.64	131,941.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	122,614.00	122,812.00	68,326.95	122,812.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,969.00	44,969.00	15,196.99	44,969.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,737.00	13,738.00	6,667.75	13,738.00	0.00	0.0%
Workers' Compensation		3601-3602	120,538.00	120,538.00	58,557.30	120,538.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,176.00	22,176.00	11,581.33	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	239.62	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	250.00	250.00	57.50	250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			745,576.00	745,576.00	375,479.83	745,576.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,250.00	25,036.00	21,452.15	25,036.00	0.00	0.0%
Books and Other Reference Materials		4200	5,580.00	18,463.00	3,440.89	18,463.00	0.00	0.0%
Materials and Supplies		4300	355,629.00	289,135.00	140,033.74	289,135.00	0.00	0.0%
Noncapitalized Equipment		4400	27,075.00	118,478.00	41,364.96	118,478.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			401,534.00	451,112.00	206,291.74	451,112.00	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	33,318.00	43,000.00	20,933.78	43,000.00	0.00	0.0%
Dues and Memberships		5300	6,640.00	6,640.00	5,377.32	6,640.00	0.00	0.0%
Insurance		5400-5450	82,117.00	51,356.00	52,873.00	51,356.00	0.00	0.0%
Operations and Housekeeping Services		5500	202,200.00	202,200.00	85,629.58	202,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300,850.00	300,850.00	157,972.94	300,850.00	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	1,680,632.00	1,664,063.00	533,324.58	1,660,833.00	3,230.00	0.2%
Communications		5900	47,230.00	47,230.00	28,274.47	47,230.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,352,987.00	2,315,339.00	884,385.67	2,312,109.00	3,230.00	0.1%
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	131,737.00	167,054.27	131,737.00	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	131,737.00	167,054.27	131,737.00	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	6350, 6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6350, 6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6350, 6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	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			8,150,547.00	8,312,064.00	3,859,601.72	8,308,834.00		

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		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	3,952,321.00	4,218,625.00	3,939,379.00	3,519,497.00	5,772,066.00	5,950,230.00
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	3,900.00	0.00
Other Local Revenue	8600-8799		4,719.00	116,614.00	2,854,085.00	767,730.00	645,505.00
Interfund Transfers In	8910-8929						
All Other Financing Sources	8930-8979						
Other Receipts/Non-Revenue		46,991.00	(2,463.00)	(44,528.00)			
TOTAL RECEIPTS		46,991.00	2,256.00	159,665.00	2,886,647.00	771,630.00	645,505.00
C. DISBURSEMENTS							
Certificated Salaries	1000-1999	53,996.00	60,017.00	291,567.00	313,635.00	310,683.00	273,602.00
Classified Salaries	2000-2999	71,875.00	77,884.00	86,769.00	85,702.00	93,692.00	91,017.00
Employee Benefits	3000-3999	23,638.00	30,237.00	63,440.00	68,945.00	62,288.00	60,051.00
Books, Supplies and Services	4000-5999	53,255.00	151,040.00	83,254.00	206,591.00	128,331.00	346,093.00
Capital Outlay	6000-6599	0.00	0.00	10,960.00	49,697.00	13,506.00	58,031.00
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	724,570.00	608,500.00	828,794.00
D. PRIOR YEAR TRANSACTIONS							
Accounts Receivable	9200	677,861.00	59,422.00	30,923.00	91,204.00	14,941.00	0.00
Accounts Payable	9500	255,784.00	21,746.00	74,480.00	712.00	(93.00)	55,840.00
TOTAL PRIOR YEAR TRANSACTIONS		422,077.00	37,676.00	(43,557.00)	90,492.00	15,034.00	(55,840.00)
E. NET INCREASE/DECREASE (B - C + D)		266,304.00	(279,246.00)	(419,882.00)	2,252,569.00	178,164.00	(239,129.00)
F. ENDING CASH (A + E)		4,218,625.00	3,939,379.00	3,519,497.00	5,772,066.00	5,950,230.00	5,711,101.00
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	5,711,101.00	5,744,747.00	5,439,192.00	4,992,899.00	4,503,549.00	3,995,696.00		
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	0.00				17,380.00		4,346.00	21,726.00
Other State Revenue	8300-8599	0.00	10,000.00	10,000.00	10,000.00	10,000.00	3,700.00		167,741.00
Other Local Revenue	8600-8799	652,224.00	382,032.00	258,443.00	215,386.00	179,503.00	809,840.00	901,648.00	7,787,729.00
Interfund Transfers In	8910-8929								0.00
All Other Financing Sources	8930-8979								0.00
Other Receipts/Non-Revenue									0.00
TOTAL RECEIPTS		652,224.00	392,032.00	268,443.00	225,386.00	206,883.00	813,540.00	905,994.00	7,977,196.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	320,339.00	312,408.00	312,408.00	312,408.00	312,408.00	718,863.00		3,592,334.00
Classified Salaries	2000-2999	95,612.00	85,702.00	85,702.00	85,702.00	85,702.00	130,607.00		1,075,966.00
Employee Benefits	3000-3999	66,882.00	66,626.00	66,626.00	66,626.00	66,626.00	103,591.00		745,576.00
Books, Supplies and Services	4000-5999	122,114.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	387,226.00	2,727,904.00
Capital Outlay	6000-6599	34,860.00							167,054.00
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		639,807.00	714,736.00	714,736.00	714,736.00	714,736.00	1,203,061.00	387,226.00	8,308,834.00
D. PRIOR YEAR TRANSACTIONS									
Accounts Receivable	9200	23,920.00	39,446.00						937,717.00
Accounts Payable	9500	2,691.00	22,297.00						433,457.00
TOTAL PRIOR YEAR TRANSACTIONS		21,229.00	17,149.00	0.00	0.00	0.00	0.00	0.00	504,260.00
E. NET INCREASE/DECREASE (B - C + D)		33,646.00	(305,555.00)	(446,293.00)	(489,350.00)	(507,853.00)	(389,521.00)	518,768.00	172,622.00
F. ENDING CASH (A + E)		5,744,747.00	5,439,192.00	4,992,899.00	4,503,549.00	3,995,696.00	3,606,175.00		
G. ENDING CASH, PLUS ACCRUALS									4,124,943.00

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: March 18, 2009 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: Marie dela Cruz Telephone: 510-657-1865 x15145

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 first interim.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	If applicable, changes occurring since first interim meet the required deferred maintenance facilities funding.	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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time resources that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since first interim by more than the standard for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
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 COE, 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	21,726.00	0.00%	21,726.00	0.00%	21,726.00
3. Other State Revenues	8300-8599	167,741.00	-30.28%	116,943.00	0.10%	117,062.00
4. Other Local Revenues	8600-8799	7,787,729.00	-9.06%	7,082,422.00	0.84%	7,142,231.00
5. Other Financing Sources	8900-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5)		7,977,196.00	-9.48%	7,221,091.00	0.83%	7,281,019.00
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		3,723,104.00
b. Step & Column Adjustment				107,770.00		0.00
c. Cost-of-Living Adjustment						(180,000.00)
d. Other Adjustments				23,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,592,334.00	3.64%	3,723,104.00	-4.83%	3,543,104.00
2. Classified Salaries						
a. Base Salaries				1,075,966.00		1,108,245.00
b. Step & Column Adjustment				32,279.00		0.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,075,966.00	3.00%	1,108,245.00	0.00%	1,108,245.00
3. Employee Benefits	3000-3999	745,576.00	4.37%	778,123.00	-3.35%	752,023.00
4. Books and Supplies	4000-4999	451,112.00	-10.99%	401,534.00	-5.00%	381,457.00
5. Services and Other Operating Expenditures	5000-5999	2,312,109.00	-25.23%	1,728,811.00	0.00%	1,728,811.00
6. Capital Outlay	6000-6999	131,737.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses	7600-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		8,308,834.00	-6.85%	7,739,817.00	-2.92%	7,513,640.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(331,638.00)		(518,726.00)		(232,621.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,508,609.71		4,176,971.71		3,658,245.71
2. Ending Fund Balance (Sum lines C and D1)		4,176,971.71		3,658,245.71		3,425,624.71
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	115,053.97		115,053.97		115,053.97
b. Designated for Economic Uncertainties	9770	652,033.37		232,195.00		267,926.00
c. Fund Balance Designations	9775, 9780	3,409,884.37		3,310,996.74		3,042,644.74
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)		4,176,971.71		3,658,245.71		3,425,624.71

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 D3b)	9770	652,033.37		232,195.00		267,926.00
b. Undesignated/Unappropriated Amount (Line D3d)	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)		652,033.37		232,195.00		267,926.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		7.85%		3.00%		3.57%
F. RECOMMENDED RESERVES						
1. JPA ADA Used to determine the reserve standard percentage level on Line F5 (Enter ADA for current and two subsequent years, if applicable)		2,179.00		2,179.00		2,179.00
2. Total Expenditures and Other Financing Uses (Line B11)		8,308,834.00		7,739,817.00		7,513,640.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		8,308,834.00		7,739,817.00		7,513,640.00
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)		249,265.02		232,194.51		225,409.20
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)		249,265.02		232,194.51		225,409.20
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 Revenues: Zero COLA, 4.5% cut to Revenue Limit, increase in Adult Registration Fees Income; 2009-10 Expenditures: Reduce transportation, reduce contracted services; 2010-11 Revenues: 0.70% COLA; 2010-11 Expenditures: Reduce 2.4 certificated FTE, step and column freeze, reduce materials & supplies 5%

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.

	Unaudited Actuals		
Fiscal Year	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)	4,584,144.88	7,439,156.84	61.6%
Second Prior Year (2006-07)	4,777,944.81	8,783,051.38	54.4%
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.

	Projected Year Totals			
Fiscal Year	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)	5,413,876.00	8,308,834.00	65.2%	Not Met
1st Subsequent Year (2009-10)	5,609,472.00	7,739,817.00	72.5%	Not Met
2nd Subsequent Year (2010-11)	5,403,372.00	7,513,640.00	71.9%	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)

salaries & benefits maintained while total expenditures decrease

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2008-09)	21,726.00	21,726.00	0.0%	No
1st Subsequent Year (2009-10)	21,726.00	21,726.00	0.0%	No
2nd Subsequent Year (2010-11)	21,726.00	21,726.00	0.0%	No

Explanation (required if Yes): n/a

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2008-09)	170,971.00	167,741.00	-1.9%	No
1st Subsequent Year (2009-10)	120,971.00	116,943.00	-3.3%	No
2nd Subsequent Year (2010-11)	121,705.00	117,062.00	-3.8%	No

Explanation (required if Yes): n/a

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2008-09)	8,409,340.00	7,787,729.00	-7.4%	Yes
1st Subsequent Year (2009-10)	8,404,255.00	7,082,422.00	-15.7%	Yes
2nd Subsequent Year (2010-11)	8,705,609.00	7,142,231.00	-18.0%	Yes

Explanation (required if Yes): 15.4% midyear cut in 08-09; additional 4.5% cut in 2009-10

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2008-09)	489,195.00	451,112.00	-7.8%	Yes
1st Subsequent Year (2009-10)	489,195.00	401,534.00	-17.9%	Yes
2nd Subsequent Year (2010-11)	489,195.00	381,457.00	-22.0%	Yes

Explanation (required if Yes): lowered expenditures due to projected decrease in revenues

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2008-09)	2,363,742.00	2,312,109.00	-2.2%	No
1st Subsequent Year (2009-10)	2,429,927.00	1,728,811.00	-28.9%	Yes
2nd Subsequent Year (2010-11)	2,490,675.00	1,728,811.00	-30.6%	Yes

Explanation (required if Yes): reduced transportation and contracted services due to lower revenues

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Explanation Range
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2008-09)	8,602,037.00	7,977,196.00	-7.3%	Not Met
1st Subsequent Year (2009-10)	8,546,952.00	7,221,091.00	-15.5%	Not Met
2nd Subsequent Year (2010-11)	8,849,040.00	7,281,019.00	-17.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2008-09)	2,852,937.00	2,763,221.00	-3.1%	Met
1st Subsequent Year (2009-10)	2,919,122.00	2,130,345.00	-27.0%	Not Met
2nd Subsequent Year (2010-11)	2,979,870.00	2,110,268.00	-29.2%	Not 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 first interim 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): n/a

Explanation: Other Local Revenue (linked from 6A if NOT met): 15.4% midyear cut in 08-09; additional 4.5% cut in 2009-10

1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim 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 projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met): lowered expenditures due to projected decrease in revenues

Explanation: Services and Other Exps (linked from 6A if NOT met): reduced transportation and contracted services due to lower revenues

7. CRITERION: Facilities Maintenance

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

7A. Determining the 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 First Interim will be extracted for Line 2; otherwise, enter Budgeted data into the first column. Enter Budgeted data for Line 2 into the second column.

Deferred Maintenance Contribution	First Interim (Form 01CSI, Item 7A)	Second Interim Projected Year Totals
1. Required[1]	0	0
2. Budgeted (Contributed)[2]	0	0
Status:		Met

[1] 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.

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

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

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)	7.8%	3.0%	3.6%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserves percentage):	**2.6%**	**1.0%**	**1.2%**

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
Current Year (2008-09)	(331,638.00)	8,308,834.00	4.0%	Not Met
1st Subsequent Year (2009-10)	(518,726.00)	7,739,817.00	6.7%	Not Met
2nd Subsequent Year (2010-11)	(232,621.00)	7,513,640.00	3.1%	Not Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Reserves will be used to cover deficit

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 MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2008-09)	4,176,971.71	Met
1st Subsequent Year (2009-10)	3,658,245.71	Met
2nd Subsequent Year (2010-11)	3,425,624.71	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)	3,606,175.00	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 MYPI, Line F1, if available; else defaults to zero and may be overwritten)	2,179	2,179	2,179
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)	8,308,834.00	7,739,817.00	7,513,640.00
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)	8,308,834.00	7,739,817.00	7,513,640.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	249,265.02	232,194.51	225,409.20
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)**	**249,265.02**	**232,194.51**	**225,409.20**

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)	652,033.37	232,195.00	267,926.00
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 979Z, 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)	652,033.37	232,195.00	267,926.00
7. JPA's Available Reserves Percentage (Line 6 divided by Section 10B, Line 3)	7.8%	3.0%	3.6%
JPA's Reserve Standard (Section 10B, Line 7):	**249,265.02**	**232,194.51**	**225,409.20**
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 first interim projections that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your JPA have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your 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:

S5. Contributions

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
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 first interim projections that may impact the general fund operational budget? No

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

S5B. Status of the 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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

1. a. Does your 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 first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: 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.

Lease agreement with Fremont Unified includes 3.5% increase per year. Increase to 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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

1. a. Does your 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 first interim in OPEB liabilities? (If Yes, complete items 2 and 4) — No

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	57,237.00	57,237.00
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

	First Interim (Form 01CSI, Item S7A)	Second 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)	150,000.00	150,000.00
2nd Subsequent Year (2010-11)	150,000.00	150,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2008-09)	8,753.00	8,753.00
1st Subsequent Year (2009-10)	10,221.00	10,221.00
2nd Subsequent Year (2010-11)	5,017.00	5,017.00
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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4, as applicable.

1. a. Does your 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 first interim in self-insurance liabilities? (If Yes, complete items 2 and 4)

   n/a

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

   n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

The 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 first interim projections? 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	44.4	43.8	41.4

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete 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 First Interim Projections

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:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 34,946

	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	30,630	33,693	37,062
3. Percent of H&W cost paid by employer	100% dental for full time emp	100% dental for full time employees	100% dental for 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 First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	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	No
2. Cost of step & column adjustments	95,006	97,856	0
3. Percent change in step & column over prior year	3.0%	3.0%	0.0%

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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Step and column freeze in 2010-11

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 first interim projections? No

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

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 first interim projections? 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 First Interim Projections

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	4,509	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:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 9,976

	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	7,702	8,472	9,319
3. Percent of H&W cost paid by employer	100% dental for full time emp	100% dental for full time employees	100% dental for full time emp
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 First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	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	No
2. Cost of step & column adjustments	22,432	23,105	0
3. Percent change in step & column over prior year	3.0%	3.0%	0.0%

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?	Yes	Yes	Yes

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

7% employee share of PERS contribution shifted from employer to employee.
Step & column freeze in 2010-11

S8C. 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 S8C. If No, enter data, as applicable, in the remainder of section S8C; there are no extractions in this section.

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

Were all managerial/confidential labor negotiations settled as of first interim projections? No

If Yes or n/a, skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 9,565

	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	8,249	9,073	9,981
3. Percent of H&W cost paid by employer	100% dental for full time emp	100% dental for full time employees	100% dental for 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	No
2. Cost of step & column adjustments	24,072	24,974	0
3. Percent change in step & column over prior year	3%	3%	0%

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 9.

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 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	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?	Yes
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 Second 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 Carryover, Unrestricted	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	979Z	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	979Z	3,809,732.37
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	652,033.37
Designated for Unrealized Gains of Investments and Cash in County Treasury	9775	0.00
Other Designations:	9780	3,150,199.00
Retiree Benefits	9780	*150,000.00*
Equipment Replacement Reserves	9780	*503,000.00*
Building Repairs & Improvements	9780	*562,000.00*
Facilities/Prop 1D Projects- K5, K8, K9	9780	*797,189.00*
Facilities/Prop 1D Projects -Modernization	9780	*440,510.00*
Facilities/Prop 1D Projects- K4	9780	*697,500.00*
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	979Z	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	84,643.34
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: 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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Second 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)
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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 979Z) 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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Second Interim
2008-09 Actuals to Date
Technical Review Checks

Mission Valley ROC/P Alameda County

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IMPORT CHECKS

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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

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

Mission Valley ROC/P Alameda County

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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

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

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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 979Z) 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.