

BERKELEY UNIFIED SCHOOL DISTRICT
2134 Martin Luther King Jr. Way
Berkeley, CA 94704-1180
Phone: (510) 644-8764 Fax: (510) 540-5358

REGULAR MEETING OF THE BOARD OF EDUCATION – AGENDA

Wednesday, June 18, 2003

Call to Order The Presiding Officer will Call the Meeting to Order at 6:00 p.m. The Board will recess to Closed Session at 6:00 p.m. and reconvene in Public Session at 7:30 p.m.

Roll Call President Joaquin J. Rivera
 Vice President John T. Selawsky
 Director Terry S. Doran
 Director Shirley Issel
 Director Nancy Riddle
 Student Director Andy Turner*

Administration Superintendent Michele Lawrence, Secretary

Prior to Closed Session (Government Code Sections 3549.1(d), 54956.9(a) and 54957) and Education Code Section 4981(c)—Board Conference Room

- a) Conference with Legal Counsel—Existing Litigation
- b) Consideration of Student Expulsion
- c) Collective Bargaining
- d) Public Employee Discipline/Dismissal/Release
- e) Public Employment Appointments
- f) Liability Claims
- g) Property Acquisition

*The Student Director does not attend Closed Session.

Report Closed
Session Action Motion_____ Second_____ Vote_____

Approve Agenda Approve the Regular Meeting Agenda of June 18, 2003
Motion_____ Second_____ Vote_____

PUBLIC TESTIMONY

Persons wishing to address the Board should fill out a card located on the table by the door and submit the completed card to the Board Recorder. Speakers will be selected by lottery. The Public Testimony is limited to 30 minutes—3 minutes per speaker. Speakers with the same concerns are encouraged to select a spokesperson to address the Board.

REPORTS

Union Representatives' Report (5 Min.)
Facilities, Safety and Maintenance Oversight Committee (5 Min.)
Superintendent's Report
Board Members' Reports

CONSENT ITEMS

These items are considered routine and may be enacted by a single motion. Any items needing discussion may be moved to the appropriate section of the agenda upon the request of any Member of the Board.

General Services

1.1-C
Resolution of
Appreciation
for Christine
Lim, Associate
Superintendent,
Educational Services

Board Member Recommendation:
Approval of Resolution of Appreciation for
for Christine Lim, Associate Superintendent,
Educational Services
Motion_____ Second_____ Vote_____

Separate
document

1.2-C
Resolution of
Appreciation
for Bob Rudometkin

Board Member Recommendation:
Approval of Resolution of Appreciation for
Bob Rudometkin, former Project Coordinator,
Construction
Motion_____ Second_____ Vote_____

1

1.3-C Resolution of Andy Turner Student Director Board of Education	<u>Board Member Recommendation:</u> Approval of Resolution of Appreciation for Andy Turner, Student Director, Board of Education Motion_____ Second_____ Vote_____	Separate document
1.4-C Resolution in Support of SB 921, Healthcare for All Californians Act	<u>Board Member Recommendation:</u> Approval of Resolution in Support of Senate Bill 921, Healthcare for All Californians Act Motion_____ Second_____ Vote_____	4
<u>Human Resources</u>		
2.1-C Acceptance of Personnel Report	<u>Staff Recommendation:</u> Accept Personnel Report 03-22 as submitted Motion_____ Second_____ Vote_____	6
<u>Educational Services</u>		
3.1-C Overnight Field Trip Requests	<u>Staff Recommendation:</u> Approve the overnight field trip requests in accordance with Board Policies and Procedures Motion_____ Second_____ Vote_____	10
3.2-C Hold Harmless Agreement with Children’s Hospital Faces for the Future Program	<u>Staff Recommendation:</u> Approve agreement and authorize Hold Harmless Agreement Motion_____ Second_____ Vote_____	11

3.3-C 2003-04 Revised Single Plan for Student Achievement	<u>Staff Recommendation:</u> Approve 2003-04 Revised Single Plan Student Achievement for Berkeley High School, Longfellow, Thousand Oaks, and Willard Motion_____ Second_____ Vote_____	13
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3.4-C An intent to apply for a grant to Improve K-5 Literacy in Collaboration with St. Mary's College	<u>Staff Recommendation:</u> Approve the intent to apply for a Grant to improve K-5 Literacy in Collaboration with St. Mary's College Motion_____ Second_____ Vote_____	30
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Business and Operations

4.1-C Approval of Contracts/ Purchase Orders for Services and Contracts	<u>Staff Recommendation:</u> Authorize the Associate Superintendent of Business and Operations or Purchasing Agent to execute Purchase Orders Motion_____ Second_____ Vote_____	32
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4.2-C Resolution 02-98 listing the authorized agents and approval of signatures for accounts and records related to business operations for the school district	<u>Staff Recommendation:</u> Approve Resolution 02-98. Motion_____ Second_____ Vote_____	38
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4.3-C Establishment of check clearing accounts for the Berkeley Unified School District's "After-School" programs	<u>Staff Recommendation:</u> Approve the establishment of check clearing accounts for the Berkeley School District's "After-School" programs Motion_____ Second_____ Vote_____	41
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ACTION ITEMS

These items are presented for action at this time. Some may have been reviewed at a previous meeting.

Human Resources

2.1-A Resolution 02-99 for Reduction or Elimination of Specified Classified Positions	<u>Staff Recommendation:</u> Approve Resolution 02-99. Motion_____ Second_____ Vote_____	42
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Educational Services

8:30 P.M. PUBLIC HEARING

3.1-A Approve Resolution for Grades K-12 Textbook and Instructional Materials Compliance, Fiscal Year 2002- 2003	<u>Staff Recommendation:</u> Hold the required public hearing and adopt the Board Resolution for Grades K-12 Textbook and Instructional Materials Compliance for Fiscal Year 2002-2003 Motion_____ Second_____ Vote_____	45
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Business Services

4.1-A 2003-2004 Annual Budget	<u>Staff Recommendation:</u> Review and Approve the 2003-2004 2003-2004 Annual Budget Motion_____ Second_____ Vote_____	47 + Separate document
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4.2-A Approval of the Facilities Division Goals and the Measure BB Expenditure Plan For Fiscal Year 2004	<u>Staff Recommendation:</u> Approve the Facilities Division Plan for Fiscal Year 2004 Motion_____ Second_____ Vote_____	87
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CONFERENCE

These items are submitted for advance planning and to assist the Board in establishing future agenda items. The Board may, however, take action on the following:

Educational Services

3.1-CF Receive for Public View, Calculus Textbooks for Berkeley High School	<u>Staff Recommendation:</u> Receive for review and public notice.	100
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EXTENDED PUBLIC TESTIMONY

Persons wishing to address the Board at this time should fill out a card located on the table by the door and submit the completed card to the Board Recorder. (Public Testimony is limited to a maximum of 30 minutes—3 minutes per speaker.)

ANNOUNCEMENT

Schedule of Board of Education Meetings for 2003:

- June 18, 2003
- July 2, 2003
- August 20, 2003
- September 3, 2003
- September 17, 2003
- October 1, 2003
- October 15, 2003
- November 5, 2003
- November 19, 2003
- December 3, 2003
- December 17, 2003

ADJOURNMENT

Time_____

**Board of Education Meetings are broadcasted live on KPFB/FM 89.3
Cable Television Channels 25 and Berkeley’s Government Access Channel 78**

GUIDELINES FOR SPEAKERS

You are invited to participate in Meetings of the Board of Education and make your views known at these meetings.

WHEN YOU WANT TO TALK ABOUT AN AGENDA ITEM OR A NON-AGENDA ITEM:

Please fill in a **REQUEST TO ADDRESS THE BOARD OF EDUCATION CARD** (located on the side of the Speaker’s Stand) and give it to the Board Recorder. Speakers will be selected by lottery. Your card must be submitted before the Presiding Officer calls for the item—**PUBLIC TESTIMONY.**

You will be called on to speak by the Presiding Officer.

A speaker has three minutes in which to make his/her remarks. (The Presiding Officer will extend the time allocation for those with special speech needs.)

Any subject related to the District or its educational programs may be discussed at Board of Education Meetings **except matters pertaining to individual employees of the Berkeley Unified School District.** There is an established procedure for making such complaints. You may obtain information about this procedure from a school or from the Superintendent’s Office.

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Board of Education
FROM: Terry S. Doran, Board Member
DATE: June 18, 2003
SUBJECT: Resolution of Appreciation for Bob Rudometkin

BACKGROUND INFORMATION:

Bob Rudometkin retired from the school district after twelve and a half years of service as project manager in our building department. Bob directed the bulk of our most recent projects, saving the district untold dollars in a quiet, behind the scenes manner. This is a resolution acknowledging his tremendous contribution to the district and our community.

POLICY/CODE

None

FISCAL IMPACT

None

BOARD MEMBER RECOMMENDATION

That the Board of Education approve the resolution of Appreciation for Bob Rudometkin.

BERKELEY UNIFIED SCHOOL DISTRICT
Resolution in Appreciation of Bob Rudometkin
June 18, 2003

WHEREAS, Bob Rudometkin retired on April 30th, 2003 after 12 and a half years of service in the BUSD as project manager; and

WHEREAS, Bob Rudometkin, was project manager for:

BHS G & H
Washington
Oxford
The Willard Gym
The Alternative School
The King Dining Commons
King Middle School, and
The Berkeley High Milvia Street Building; and

WHEREAS, King Middle School and the Berkeley High School Milvia Street buildings alone are valued at over \$50 million, and critical to the mission of Berkeley Unified School District; and

WHEREAS, Bob Rudometkin brought a unique combination of qualities to his position. He understood what our contractors needed to complete the work. He understood schedules, and when to apply pressure or arrange backup. Respected by our contractors, Bob was able to work collaboratively with them for the maximum benefit to the district. And he knew what was required to complete a task and could expertly evaluate contractors' claims, protecting the District; and

WHEREAS, Bob Rudometkin also performed on the "customer" side. Working for four successive facilities directories, he ran site committees at BHS, Washington, and King, always being responsive to staff and to teachers. He gave the best information he could and did not promise things he could not deliver. His priority was on a better project, not solely the bottom line. When he recommended project changes, his facilities director was inclined to agree; and

WHEREAS, The BUSD executes such a building program of our present magnitude only once in 50 years, and "The man", Bob Rudometkin performed most of the project management; and

WHEREAS, Bob Rudometkin left his mark on these wonderful buildings, saved the District untold dollars, and piloted the District's reputation through dangerous shoals; and now therefore,

BE IT RESOLVED that the Board of Education of the Berkeley Unified School District would like to thank Bob Rudometkin for saving the BUSD so much money and much high profile embarrassment; and

BE IT FURTHER RESOLVED that BUSD recognizes the expert performance of this job, done with honesty, integrity and excellent taste! and

BE IT FINALLY RESOLVED that the BUSD wishes Bob Rudometkin all the best in retirement, as we all will hereafter enjoy his legacy - our fine and practical buildings.

PASSED AND ADOPTED this 18th day of June 2003.

Joaquin J. Rivera
President

BERKELEY UNIFIED SCHOOL DISTRICT
Resolution in Support of Healthcare for All Californians Act, SB 921
June 18, 2003

WHEREAS, Several bills are being considered by the California State Assembly that would provide health care for Californians; and

WHEREAS, The Berkeley Board of Education recognizes the tremendous increases in healthcare costs for everyone; and

WHEREAS, Over seven million Californians, about one in five, have no health insurance whatsoever; and

WHEREAS, SB 921 would establish the California Health Care System (CHCS) to provide UNIVERSAL health care to all Californians through a single payer delivery system to be administered by the California Health Care Agency; and

WHEREAS, SB 921 would create a single-payer system for all California residents without any new spending, being financed by small taxes on payrolls, unearned income, tobacco and alcohol; and

WHEREAS, The Health Care Options Project estimates that employers that currently offer health benefits will save an average of \$1000 per year for each employee; and

WHEREAS, SB 921 just passed the State Senate by a vote of 23-14; and

WHEREAS, Our local Assemblyperson, Loni Hancock, is a co-author of this bill as it now goes to the Assembly for a vote; and now therefore,

BE IT RESOLVED that the Board of Education of the Berkeley Unified School District support SB 921, the best measure in the Assembly on health care because it would provide universal health care to all Californians at no extra cost to the State; and

BE IT FINALLY RESOLVED that a copy of this resolution be sent to Assemblywoman, Loni Hancock, and Governor Gray Davis, as well as the local media and placed on our web site.

PASSED AND ADOPTED this 18th day of June 2003.

Joaquin J. Rivera
President

1.4-C

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Board of Education
FROM: Joaquin J. Rivera, President, Board of Education
Terry S. Doran, Board Member
DATE: June 18, 2003
SUBJECT: Resolution in support of SB 921, Healthcare for all Californians Act.

BACKGROUND INFORMATION:

Senator Sheila Kuehl's Healthcare for All Californians Act (SB 921) passed the Senate by a vote of 23-14. Our local Assemblyperson, Loni Hancock, is a co-author of this bill as it now goes to the Assembly for a vote. This bill would create a single-payer system of healthcare in California for all California residents without any new spending. This plan would be financed by small taxes on payrolls, unearned income, tobacco and alcohol. Payroll taxes for this plan would be significantly less than current employer and employee expenses for health insurance, and a major sticking point in our present negotiations with our employees. The Health Care Options Project estimates that employers that currently offer health benefits will save an average of \$1000 per year for each employee if this plan becomes law.

POLICY/CODE

None

FISCAL IMPACT

None

BOARD MEMBERS RECOMMENDATION:

That the Board of Education approve the resolution supporting SB 921.

TO: Michele Lawrence Superintendent
 FROM: David A. Gomez, Ph.D.
 Associate Superintendent Human Resources
 DATE: June 18, 2003
 SUBJECT: ACCEPTANCE OF PERSONNEL REPORT 03-22

Following is Personnel Report 03-22 which reports details of personnel assignments employment and terminations.

CERTIFICATED EMPLOYEES						
NAME	POSITION	LOCATION	BUDGET	FTE & SALARY	FROM	TO
<u>REVISION OF RETIREMENT DATE</u>						
Letitia Riles	Teacher	Rosa Parks	General	1.00 FTE	8/02/03	6/13/03
<u>RETIREMENT</u>						
Jesse Anthony	Teacher	District	General	1.00 FTE	6/13/03	
Patricia Sutherland	Teacher	Child Development	General	1.00 FTE	6/13/03	
<u>RESIGNATION</u>						
William Au	Teacher	Berkeley High	General	1.00 FTE	6/13/03	
Katherine Aughenbaugh	Teacher	King	General	1.00 FTE	6/13/03	
Martha Cain	Teacher	Longfellow	General	.20 FTE	6/13/03	
Ann Gilbert	Teacher	Cragmont	General	1.00 FTE	6/13/03	
Margaret Lindenstein	Teacher	Special Ed.	General	.20 FTE	6/13/03	
William Macklin	Teacher	Special Ed.	General	1.00 FTE	6/13/03	
Dana Moran	Teacher	Berkeley High	General	.40 FTE	6/13/03	
Daryl Solomon	Teacher	Berkeley High	General	1.00 FTE	6/13/03	
Amy Taramasso	Teacher	Berkeley High	General	1.00 FTE	6/13/03	
Mary Ann Valles	Co-Principal	Berkeley High	General	1.00 FTE	8/04/03	
<u>REDUCED WORKLOAD</u>						
Francoise Case	Teacher	Willard	General	.20 FTE	8/03	
<u>UNION LEAVE OF ABSENCE</u>						
Barry Fike		District		1.00 FTE	8/03	6/04
Alan Miller		Berkeley High		.40 FTE	8/03	6/04
Mary Wrenn		Special Ed.		.40 FTE	8/03	6/04

CERTIFICATED EMPLOYEES**LEAVE OF ABSENCE WITHOUT PAY**

Mallorie Baron	Teacher	Thousand Oaks	General	.40 FTE	8/03	6/04
Alma Gladys Biscocho	Teacher	Rosa Parks CDC	General	1.00 FTE	6/15/03	6/30/03
Janice Gulley Blumenkrantz	Teacher	Oxford	General	1.00 FTE	8/03	6/04
Mollie Crittenden	Teacher	Rosa Parks	General	1.00 FTE	8/03	6/04
Tamela Harkins	Teacher	Berkeley High	General	.80 FTE	8/03	6/04
Cathleen Jones	Teacher	Oxford	General	.50 FTE	8/03	6/04
Jonathan Mayer	Teacher	LeConte	General	.40-.60 FTE	8/03	6/04
Dana Richards	Teacher	Berkeley High	General	1.00 FTE	8/03	6/04
Leslie Stenger	Teacher	King	General	1.00 FTE	8/03	6/04
Jennifer Stinson	Teacher	Thousand Oaks	General	1.00 FTE	8/03	6/04

EXTRA DUTY

Rebecca Burke	Teacher	King	Gate	Not to exceed \$100.00	4/03	6/03
Kristin Collins	Teacher	King	Gate	Not to Exceed \$100.00	4/03	6/03
Victoria Edwards	Teacher	King	Gate	Not to exceed \$200.00	4/03	6/03
Martha Hoppe	Teacher	King	Gate	Not to exceed \$200.00	4/03	6/03
Betty Merritt	Teacher	King	Gate	Not to exceed \$100.00	4/03	6/03
Rebeca Mireles	Teacher	King	Gate	Not to exceed \$200.00	4/03	6/03
Patricia Rathwell	Teacher	King	Gate	Not to exceed \$200.00	4/03	6/03

CLASSIFIED EMPLOYEES

NAME	POSITION	LOCATION	BUDGET	CLASS RANGE STEP	FTE & SALARY	FROM	TO
<u>RETIREMENT</u>							
John January	Theater Custodian	Berkeley High	Site Fund			8/01/03	
<u>PROBATIONARY</u>							
Patricia Duwel	Administrative Coordinator	Human Resources	General Fund	52/5	1.0 FTE \$26.17 hr	7/14/03	1/14/04
Loren Nakamura	School Secretary	Malcolm X	Site Fund	44/1	1.0 FTE \$17.61 hr	6/16/03	1/16/04
Travis Smith	Program Coordinator (CNN)	Instructional Services	General Fund	52/4	.80 FTE \$24.94 hr	6/01/03	12/01/03
<u>TEMPORARY/HOURLY</u>							
Alfonso Aliomar	Student Worker (Workability)	Berkeley High	Spec.Ed.	N/A	Not to exceed 20 hrs/wk \$6.75 hr	5/01/03	6/30/03
Reginald Bivens	Student Worker	Berkeley High (Comm.Theater)	Site Fund	N/A	Not to exceed 20 hrs/wk \$6.75 hr	5/01/03	6/30/04
Javier Brenes	Student Worker	Berkely High (Comm.Theater)	Site Fund	N/A	Not to exceed 20 hrs/wk \$6.75 hr	5/01/03	6/30/04
Maribel Coss-Perez	Instructional Assistant (Bilingual)	Thousand Oaks	Site Fund	29/1	+.25 FTE \$12.17 hr	6/01/03	6/13/03
Angela Gilder	Extended Day Prog. Coordinator (Summer)	Cragmont	Site Fund	52/5	150 total hrs \$26.17 hr	6/23/03	8/01/03
Aaron Grayson	Instructional Technician (Sports) (Summer)	Cragmont	Site Fund	34/1	120 total hrs \$13.76 hr	6/23/03	8/01/03
James Lacey	Instructional Assistant (CELDT Tester)	District Wide	Site Fund	29/1	30 hrs/wk \$12.17 hr	6/25/03	11/1/03
Joe McClain	Instructional Specialist (Art) (Summer)	Cragmont	Site Fund	51/5	120 hrs total \$24.94 hr	6/23/03	8/01/03
Linda Molina-Roach	Instructional Specialist (Bilingual) (Summer)	Cragmont	Site Fund	51/2	120 hrs total \$22.02 hr	6/23/03	8/01/03

CLASSIFIED EMPLOYEES							
Rebecca Muller	Student Worker (Workability)	Berkeley High	Spec.Ed.	N/A	Not to exceed 20 hrs/wk \$6.75 hr	4/28/03	6/30/03
Lynnda Ohama- Molloy	Noon Director (Substitute)	Rosa Parks	Site Fund	N/A	7.5 hrs/wk \$11.45 hr	5/09/03	6/13/03
Alyssa Young	Tutor Specialty	King	Site Fund	31/1	6 hrs/wk \$12.77 hr	5/01/03	6/13/03
Zachary Weil	Student Worker (Workability)	Berkeley High	Spec.Ed.	N/A	Not to exceed 20 hrs/wk \$6.75 hr	5/29/03	6/30/03
Derek Whorton	Student Worker (Workability)	Berkeley High	Spec.Ed.	N/A	Not to exceed 20 hrs/wk \$6.75 hr	5/28/03	6/30/03
<u>WORKING EVENING SHIFT, OUT OF CLASS, ATTENDANT DUTIES, OR AS CONFIDENTIAL EMPLOYEE</u>							
Patricia Duwel	Administrative Coordinator	Human Resources	General Fund	52/5	1.0 FTE 5% differential \$1.31 hr	7/01/03	1/01/04
<u>CORRECTION TO PERSONNEL REPORT 03-21</u>							
<u>PROBATIONARY</u>							
Sarah Hamilton	Program Coordinator	Instructional Services	General Fund	52/1	.50 FTE	6/01/03	12/01/03

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Michele Lawrence, Superintendent
FROM: Christine Lim, Associate Superintendent, Educational Services
DATE: June 18, 2003
SUBJECT: Overnight Field Trip Requests

BACKGROUND INFORMATION:

The following overnight field trip requests are being made:

1. Approve participation of 250 6th grade students, twelve (12) teachers, and forty (40) other adults from King Middle School on a three day, two night retreat to the Clem Miller Environmental Education Center in Point Reyes (for FY 04). One or two 6th grade classes at a time travel to the center. The trips are scheduled for 10/16 through 10/18, 10/20 through 10/22, 10/22 through 10/24, 11/13 through 11/15, and 11/15 through 11/17. The purpose of the trip is to provide students with activities related to their study of the science curriculum in Ecology and Earth Science. Students will sleep in gender specific cabins on the grounds. Transportation will be provided by District buses. The \$65.00 cost per student is being funded by donations. No student will be denied access based on ability to pay. Requested by Kit Pappenheimer, Principal, King Middle School.
2. Approve participation of the Berkeley High School Jazz Ensemble (twenty-seven (27) students), one (1) teacher, and twelve (12) other adults from Berkeley High School on a thirteen day trip coordinated by World Projects International to Vienne, France and Montreux, Switzerland. The trip is scheduled for July 9-21, 2003. The purpose of the trip is to participate in two jazz festivals. The Ensemble will also tour local points of historical and cultural significance. Transportation will be by air on United Airlines. The 2,900.00 cost per student is being funded by donations and fundraising. Requested by Suzanne McCulloch, VAPA Coordinator.

POLICY/CODE:

Education Code, Section 35330 - Excursions and Field Trips
Board policy 6153 - School Sponsored Trips

FISCAL IMPACT:

As indicated above.

STAFF RECOMMENDATION:

Approve the overnight field trips for students consistent with the District Policies and instructional programs.

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Michele Lawrence, Superintendent
FROM: Chris Lim, Associate Superintendent
DATE: June 18, 2003
SUBJECT: Hold Harmless Agreement with Children's Hospital Faces for the Future Program

BACKGROUND INFORMATION

Community Partnerships Academy (CPA) at Berkeley High School develops internship opportunities for students both during the summer and during the school year. CPA has begun working with the Faces for the Future Program at Children's Hospital, in collaboration with the BHS Health Center, to expand career development and internship possibilities in health care in a service-learning context. Five students have been accepted into the program, and five additional students will participate this summer. Five to ten more will be recruited in the fall. Participation includes job-shadowing, rotations to observe various health careers, support from mentors and tutors, and assistance with college and financial aid applications.

In order to allow BHS students to participate in this program, BUSD and Children's Hospital must sign the attached Hold Harmless Agreement.

POLICY/CODE:

Board Policy LA (December 1979)
Ed. Code 52336 and 53081

FISCAL IMPACT:

None

STAFF RECOMMENDATION:

Approve agreement and authorize Hold Harmless Agreement

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Michele Lawrence, Superintendent
FROM: Chris Lim, Associate Superintendent, Educational Services
DATE: June 18, 2003
SUBJECT: Grant Proposal to Improve K-5 Literacy in Collaboration with St. Mary's College

BACKGROUND INFORMATION

BUSD's Educational Services and St. Mary's College of California want to collaborate on a grant proposal that seeks to strengthen BUSD's staff development program for improving student literacy. The project will continue to utilize an expert coach to enhance the capacity of 26 staff developers and principals at all 11 elementary schools. They, in turn, will provide coaching in differentiated instruction and facilitate collaborative grade-level meetings, where data is reviewed to improve student achievement at each site. Staff developers will offer related GLAD (Guided Language Acquisition Design) training to more teachers to help them create model classrooms to improve differentiated learning, a literacy element particularly crucial for struggling students and second language learners. GLAD is a California Exemplary Project and an Academic Excellence Project for the U.S. Department of Education. Additional early intervention teachers will be trained in individual and group literacy instruction; they will also be trained to become peer coaches in order to build district-coaching capacity.

This project incorporates elements of the Literacy Learning Model for School Change (LLMSC), Saint Mary's College of California's full comprehensive model of school reform that is research based and has demonstrated success. LLMSC includes these components:

- A literacy curriculum that incorporates the essential components of a K-3 reading program
- Coaching and mentoring that support implementation of a literacy curriculum
- Model classrooms that are used as literacy learning labs
- State and National Reading and Writing Standards
- Accountability for student progress
- Early intervention strategies for the lowest achieving students and targeted high-quality small group instruction for K-3 students needing extra help in targeted areas
- Professional development offering explicit training in literacy components and literacy team meetings focusing on teaching and learning
- A well-designed literacy plan with short and long term goals, timelines and benchmarks
- Technology that offers networking opportunities.
- Spotlighting that recognizes schools that are achieving high results

At least three project coaches will receive the full LLMSC training through Saint Mary's College of California, and will develop a pilot model for helping others coaches and schools benefit from implementation of the LLMSC model.

Berkeley will use this partnership with St. Mary's College of California to build sustainable literacy achievement through this staff development model.

POLICY/CODE:

Public Law 106-554

FISCAL IMPACT:

Potential income of approximately \$200,000 to restrict funds

STAFF RECOMMENDATION:

Approve Intent to Apply for literacy grant in collaboration with St. Mary's College.

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Michele Lawrence, Superintendent
FROM: Chris Lim, Associate Superintendent, Educational Services
DATE: June 18, 2003
SUBJECT: Resolution for Grades K-12 Textbook and Instructional Materials
Compliance Fiscal Year 2002 - 2003

BACKGROUND INFORMATION

Education Code Section 60119 guidelines require the governing board to hold a public hearing at which the Board will determine, through a resolution, as to whether each pupil in each school in the district has or will have "sufficient textbooks or instructional materials, or both, in each subject area that are consistent with the content and cycles of the curriculum framework adopted by the state board."

Staff can certify to the Board that where there is a textbook needed in a classroom aligned with a state adopted curriculum framework, the textbook is being provided. Students in Berkeley Unified have access to books and other instructional materials.

The resolution is required in order for the District to receive funding as part of the Pupil Textbook and Instructional Materials Incentive Program (Education Code Section 60252) and/or funding for instructional materials from any state source. The instructional materials funding for 2002-03 is as follows:

\$344,290	K-12 Instructional Materials Funding Realignment Program
\$ 65,041	K-12 Instructional Materials Funding Realignment Program (one time funds)

The hearing tonight has been publicized as required. The proposed resolution is attached.

POLICY/CODE:

Ed. Code Sections 60117, 60119 and 60252

FISCAL IMPACT:

None

STAFF RECOMMENDATION:

It is recommended that the Board of Education hold a public hearing at 8:30 p.m. and adopt the Resolution for Grades K-12 Textbook and Instructional Materials Compliance Fiscal Year 2002-2003.

Berkeley Unified School District

**RESOLUTION FOR GRADES K-12 TEXTBOOK AND
INSTRUCTIONAL MATERIALS COMPLIANCE
FISCAL YEAR 2002-2003**

WHEREAS, the governing board is required to hold a public hearing at which the governing board shall encourage participation of parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders, and;

WHEREAS, the governing board is required to make a determination, through a resolution, as to whether each pupil in the district has, or will have prior to the end of the fiscal year, sufficient textbooks or instructional materials, or both, and;

WHEREAS, these materials, in each subject, are consistent with the content and cycles of the curriculum framework adopted by the state board;

WHEREAS, be it resolved that the Berkeley Unified School District held a public meeting on this date and fulfilled all requirements listed above and Education Code 60117 et seq.

Passed and adopted this 18th of June, 2003.

Joaquin Rivera, President
Board of Education

Michele Lawrence
Superintendent

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Michele Lawrence, Superintendent
FROM: Eric D. Smith
Associate Superintendent of Business and Operations (CBO)
DATE: June 18, 2003
SUBJECT: 2003 – 2004 Annual Budget

BACKGROUND INFORMATION

The 2003 – 2004 Annual Budget is submitted for Board review and approval. Under separate cover is the budget in the J-200 format and various supplemental forms required by the State of California.

The proposed budget reflects an increase of \$732,471 in the operating deficit of the unrestricted General Fund. This increase is largely due to the fact the total costs for certificated substitutes was not included in the Preliminary Budget presented to the Board on June 11, 2003.

POLICY/CODE

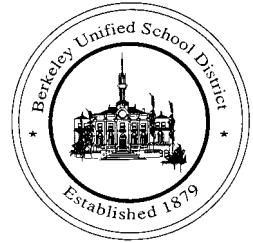
California Education Code Sections 42122-42129

FISCAL IMPACT

N/A

STAFF RECOMMENDATION

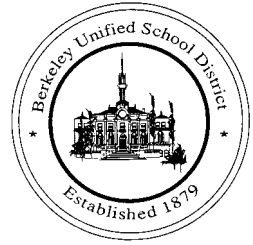
Review and Approve the 2003 – 2004 Annual Budget as presented under separate cover.



**Annual
J200
Budget**

Fiscal Year

Berkeley Unified School District



2003-2004

June 18, 2003

EXECUTIVE SUMMARY

Annual 2003-2004 BUDGET

The *Annual Fiscal Year (FY) 2004 Budget* for the General fund and other funds is presented for the Board's consideration. The proposed budget reflects the adjustments identified in the "May revise" to the Governor's budget. This budget is presented in the Standardized Account Code Structure (SACS) and reflects the following operating principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current year dollars should be expended on current year students) and that unrestricted carryover is not allowed.
- To the extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect and direct support costs) and not "encroach" on the unrestricted General Fund.
- Inter-program charges should be implemented only when they yield unrestricted revenue.
- Restricted programs should zero out at year-end.

The Governor's May revised Budget confirms that the Berkeley Unified School District (BUSD) will see a significant drop in overall revenue. The total State deficit is now estimated to be \$ 38.2 billion, and without significant structural reform to the State' budget (i.e. revenue enhancement or expenditure reductions), this figure could increase substantially.

The General Fund COLA is estimated to be 0 % with a 0 % COLA for many State categorical programs. In some cases, State funded categorical programs have been dramatically reduced or eliminated entirely. Lastly, the May Revise calls for a 1.2% reduction to the revenue limit (i.e. roughly \$59 per ADA or \$524,776 for BUSD) for FY 2003-04.

The Revenue Limit ADA for 2003-2004 FY is based on 8497.92 ADA for FY 2003-2004 because the District is declining in enrollment and is guaranteed the higher of current year or prior year P-2 ADA. This represents a reduction of \$1,911,813 in the Base Revenue Limit from FY 2002-03.

The FY 2004 Budget includes reduced funding for staffing levels and services throughout the District from FY 2003-03, with changes in teacher and site classified positions based on enrollment and staffing formulae resulting from the "Fiscal Emergency Declaration" in February. The Full time Equivalent (FTE) for regular education classroom teachers included in the budget represents the staffing Model D as approved by the Board.

The increases caused by movement across salary schedules included in the budget amount to approximately 1.5 % of total salaries, or approximately \$1 million. No salary increases are contemplated in the proposed 2003-04 FY budget.

The health benefits are projected to increase approximately 20 % overall which equates to about a \$ 1.8 million increase in expenditures in this budget.

The net result of the decrease in revenue and increases in expenditure is that that BUSD is experiencing an operating deficit of \$3,680,123 in the General Fund and operating deficits of \$621,800 and \$263,375 respectively, for the Cafeteria and Child Development Funds. The State's Fiscal Crisis and Management Assistance Team has been commissioned to perform a comprehensive assessment of the fiscal health of the Cafeteria Fund. Moreover, the District administration is developing a plan to close the gap between revenues and expenditures in the Child Development Fund and anticipates that this plan will be presented for the Board's consideration in September 2003. Left unchecked, both funds have the potential to increase the operating deficit of the unrestricted General Fund.

In addition to eliminating the District's net operating deficit, the BUSD must also restore its minimum reserve for economic uncertainties. The minimum reserve requirement is three percent of the total expenditures (both restricted and unrestricted) of the General Fund, including other outgo and transfers out. Based on the proposed budget, it is estimated the BUSD must have \$2,597,281 in unrestricted reserves to meet this requirement. However, since the special local taxes increase the total expenditures in the General Fund, and thereby increase the amount that must be carried in reserves, Measures BB and BSEP shall contribute \$128,782 and \$304,754, respectively, toward the reserve requirement. As a result, the amount the unrestricted General Fund must contribute is \$2,163,745.

Lastly, under the provisions of Assembly Bill 1200, in order for BUSD to move from a negative to positive certification, the District must be able to demonstrate to the Alameda County Office of Education (ACOE) that it can meet its current year obligations, and the obligations of the subsequent two years. Because the ACOE will evaluate our budget on a multi-year basis, it is imperative that the District continues to implement measures to bring projected expenditures in line with forecasted revenues and to take the appropriate steps to restore its reserve for economic uncertainties.

BERKELEY UNIFIED SCHOOL DISTRICT

2003-2004 Budget Development Assumptions

ITEMS IN THE BUDGET – General Fund

1. ENROLLMENT:

Berkeley USD is a declining enrollment district and has the option to recognize the higher of prior year's P-2 or current year's ADA (excluding Adult Ed ADA). Therefore, 2002-03's P-2 ADA will be used to project 2003-04 Revenue Limit income, i.e. 8,497.92 ADA.

A history of the District's ADA is provided.

	<u>ADA</u> <u>2000-01</u>	<u>ADA</u> <u>2001-02</u>	<u>ADA</u> <u>2002-03</u>	<u>ADA</u> <u>2003-04</u>	<u>CBEDS</u> <u>October</u> <u>2002</u>	<u>ADA 2002/03</u> <u>% OF CBEDS</u>
First Period (P-1)	9,222.55	8,998.21	8,426.67		9,060	93.00%
Second Period (P-2)	9,103.40	8,881.15	8,497.92		9,060	93.80%
Annual	9,056.32	8,840.81	8,497.92			
Revenue Limit	9,104.63	9,112.11	8,881.15	8497.92		

2. REVENUE:

A. Revenue Limit projections:

The District is projecting a deficit of 1.2% for the 2003-04 Revenue Limit and a zero percent "0" COLA increase for ADA.

	<u>2002-03</u>	<u>2003-04</u>
Based Revenue Limit		
Per ADA	\$4,917.83	\$5,010.83
Inflation increase	<u>93.00</u>	
Revenue Limit	\$5,010.83	
Reduction of 1.2%		(<u>59.01</u>)
Revenue Limit FY04		\$4,951.73
Inflation increase		<u>0.00</u>
Revenue Limit		\$4,951.73
P-2 ADA	<u>8,884.01</u>	<u>8,497.92</u>
Projected Revenue Limit	\$44,516,264	\$42,079,405

A reduction of \$2,436,859 in revenue from 2002-03 of which \$1,911,813 is attributed to declining enrollment: (FY 2002-03 \$8884.01 ADA minus FY 2003-04 8497.92 ADA = 386.09 ADA multiplied by \$4951.73 revenue limit per ADA). The rest is due to declining State revenue limit per ADA and other revenue sources.

B. In lieu of the across the board reductions to State funded categorical programs that were proposed by the Governor in January of this year, the May Revise proposes targeted categorical reductions in the following areas:

Program	Reduction	USD 003-2004
Deferred Maintenance	67%	0%
Instructional Materials	41%	0%
Teacher as a Priority (TAP)	100%	N/A
Supplemental Grants	33%	N/A
SIP	10%	10%
Miller Unruh	100%	N/A
Summer School (K-4 Reading)	100%	100%
Summer School (7-8 Algebra)	100%	N/A
Summer School Core Cap Reduced from 7% to 5%		TAKEN

Please see attached Excel spreadsheet for details.

C. Federal Income - we have included in the 2003-04 Annual Budget appropriate dollars per grant letters and deferred income from 2002-03. However, Federal Special Education has not budgeted to include any COLA increase.

D. State Income - we have included in the 2003-04 Annual Budget appropriate dollars per grant letters reflecting the Governor's proposed reductions per the May Revise. We have included deferred income from 2002-03 when applicable.

- i) **State Mandated Cost**
The May Revise proposes deferring mandated costs reimbursements for the 2003-04 fiscal year. Since income will not be recognized within ninety days of the close of the 2003-04 fiscal year this represents a net loss of income to the district. As a result, we have reduced projected mandated cost reimbursement revenue from a projected \$500,000 to \$0 for the 2003-04 fiscal year.

- ii) **State Lottery**
We have included in the 2003-04 Annual Budget \$113.00 per ADA at estimated 10,221.96 2002-03 Annual ADA (includes Adult Education) for the Unrestricted General Fund and \$12.00 per ADA at 10,221.96 ADA for Proposition 20 instructional materials fund.

- iii) **Targeted Instruction Improvement Program (Desegregation)**
The May Revise did not result in an across the board reduction of 12.10 % to State funded categoricals. As a result, the proposed 2003-04 budget will be adjusted to reflect a 0% cut to the Targeted Instruction Improvement Program and a reinstatement of \$521, 986 in revenue.

- iv) **Staff Development Buy Back Days.** The May Revise does not propose to either reduce or eliminate Staff Development Buy Back Buys. As a result, we have budgeted \$436,350 accordingly.

- v) **K-3 Class Size Reduction.** We projected at the same level as 2002-03 \$2,215,170 (2445 eligible pupils @ \$906 per pupil.)

- vi) **Inter-agency Contracts.** Projected income from inter-agencies at \$72,365.

E. Local Income

- i) **Special Tax of the Berkeley Schools Excellence Project (BSEP)** – increased by a percentage equal to the annual percentage increase of the Consumers Price Index of 1.9%.

BSEP *

	2000-01	2001-02	<i>% OF INCREASE (NET COLLECTI ONS</i>	2002-03	<i>% OF INCREASE (NET COLLECTI ONS</i>	2003-04	<i>% OF INCREASE (NET COLLECTIO NS</i>
Parcel Tax	\$9254	\$9697	4.8%	\$10,174	4.9	10,364	1.9%

***IN THOUSANDS**

- ii) Measure BB – increased by a percentage equal to the inflation increase applied by the State to average Revenue Limit as defined in Education Code Section 42238.1(b).

MEASURE BB *

	221-02	2002-03	<i>% OF INCREASE (NET COLLECTI ONS</i>	2003-04	<i>% OF INCREASE (NET COLLECTI ONS</i>
Parcel Tax	\$3728	\$4105	10.10	\$3929	-4.3%

***IN THOUSANDS**

- iii) Leases and Rentals – We have budgeted \$400,000 for rental income in General Fund Unrestricted.

LEASES AND RENTALS

	2000-01	2001-02	2002-03	2003-04	<i>% OF INCREASE</i>
Rental Income		\$346,454	\$400,000	\$400,000	0.00

- iv) Interest income – We have projected \$50,000 in income because the General Fund Unrestricted will be negative in cash most of the months and will not generate much interest income. BB and BSEP budgeted the interest income appropriately.

3. EXPENDITURES:

IN FULL TIME EQUIVALENT (FTE)

	GENERAL FUND COMBINED	FOOD SERVICE	ADULT EDUCATION	BOND FUND	CHILD DEVELOP -MENT	TOTAL
Certificated Teachers	483.021		3.93		28.71	515.661
Classified Employees	394.206	25.97	16.76	.3	51.1799	488.416
Certificated Management	37.0		3.0		1.0	41.00
Classified Management	15.04	3.00		1.0		19.04
TOTAL	929.267	28.97	23.69	1.30	80.8899	1064.117

We estimated \$1.3 million on entitlement carryover (Fund Balance).
We estimated grant amounts based on what we received from the apportionment letters.

GENERAL FUND COMBINED:

FTEs for the 2003-04 Budget Development reflect the staffing allocation provided by the Human Resources department and approved by the Board.

A. Certificated Salaries (BFT):

- No salary increase has been budgeted
- A 1.50% of step and column has been budgeted
- Three staff development buy-back days has been included in the salary expenditures

B. Certificated Management salaries (UBA):

- No salary increase has been budgeted
- Appropriate step and column has been budgeted

C. Certificated Management (Non-represented Group)

- No salary increase has been budgeted.
- Appropriate step and column has been budgeted

D. Classified Managers No salary increase has been budgeted.

- Appropriate step and column has been budgeted

E. Classified Employees

- No salary increase has been budgeted
- An estimated 1.25% has been included for step movement.

F. Salary-driven benefits for all employees will be as follows:

Section 1.02	CERTIFICATED	
STRS		8.25%
MEDICARE		1.45%
SUI		0.30%
W/C		4.80%
RETIREEES' BENEFIT RATE		4.05%
TOTAL* (for every salary dollar)		18.85%

Section 1.03	CLASSIFIED	
PERS rate **		10.42%
PERS R/L Reduction		2.60%
OASDI		6.20%
Medicare		1.45%
SUI		0.30%
W/C		4.80%
RETIREEES' BENEFIT RATE		4.05%
TOTAL* (for every salary dollar)		29.82%

G. Health and welfare benefits – varies according to the individual but amounts to about a 20% increase over current year. The cap is projected at \$10,810.32 per full-time employee annually for all certificated employees and \$11,123.52 for classified.

H. Books and Supplies – General Fund Unrestricted — minimal increase based on the following allocations given to sites:

- K-5 \$22 per projected enrollment
- Middle Schools \$30 per projected enrollment
- High School \$50 per projected enrollment

BB and BSEP will fund the supply category as needed and per formula respectively.

I. Services and Other Operating Expenses Supplies — Minimal increase

over last year's expenditures including BB and BSEP's funds.

J. Capital Outlay

- It is assumed that there will be no equipment purchases with General Fund monies. Equipment will be purchased with interest earnings on the Bond Fund per the Bond ballot language and the BSEP Fund.
- BB and BSEP budgeted these costs based on needs

RESERVE FOR ECONOMIC UNCERTAINTIES

In addition to eliminating the District's net operating deficit (defined as the difference between unrestricted general fund revenues and expenditures, and predicated on the assumption that to the extent possible, restricted programs and funds shall pay for themselves), the District's must also restore its minimum reserve for economic uncertainties. The minimum reserve requirement for the Berkeley Unified School District is three percent of total general fund expenditures, including other outgo and transfers out. Based on the budget projected for fiscal year 2003-04, it estimated that the minimum reserve requirement will be \$2,597,281. However, Measures BB and BSEP shall contribute \$128,782 and \$304,754, respectively since their expenditures increase the amount that the District must carry in reserves. Therefore, the true burden on the unrestricted General Fund is \$2,163,745

OTHER FUNDS FOR 2003-04 BUDGET DEVELOPMENT:

1. Cafeteria Fund

This Fund is going to be in a deficit status because the District, beginning in 2002-03, retained the unrestricted meals for needy reimbursement (\$421,695) from the State and withdrew its contribution of \$350,000. This Fund will need restructuring in order to maintain its fiscal solvency.

2. Child Development Fund

The Superintendent has met with staff on many occasions to study the analyses on the Franklin Preschool and Vera Casey Center. At the Third Interim, both budgets are projected to be in deficit at the end of the fiscal year and will be for 2003-04 fiscal year. This Fund will need restructuring in order to maintain its fiscal solvency.

3. Adult Education Fund

The Adult Education Fund has made several budget adjustments and is presenting a balanced budget for the 2003-04 fiscal year.

4. Self Insurance Fund

The General Fund continues to buy down the unfunded liability to this fund. General Fund will contribute \$687,738 for FY 2003-04 to pay for insurance costs and buy down of unfunded liability.

5. Deferred Maintenance Fund

The District's match to this fund will be provided by the interest generated in the Bond Fund. The budgeted match from the Bond principal is \$300,000 for FY 2003-04.

6. Bond Fund

Anticipated to be fiscally solvent as in FY 2003.

OTHER AREAS THAT NEED TO BE DETERMINED FOR 2003-04 BUDGET DEVELOPMENT:

1. State Budget

The continuing State fiscal crisis will have significant ramifications for the District. The ramifications will not be confirmed until the legislature approves and the Governor signs the budget. As of this Annual Budget, all estimates are based on the May Revise.

2. Encroachment on the Unrestricted General Fund from Other Funds

There may be encroachment from the other restricted funds if the deficits identified in fiscal year 2002-03 are not fully eliminated by the start of the 2003-04 fiscal year.

BERKELEY UNIFIED SCHOOL DISTRICT

TO: Michele Lawrence, Superintendent
FROM: Chris Lim, Associate Superintendent,
Educational Services
DATE: June 18, 2003
SUBJECT: Receive for Public View Calculus Textbooks for
Berkeley High School

BACKGROUND INFORMATION

Calculus by James Stewart (Brooks/Cole, publisher) is aligned with the State and District adopted mathematics standards and with the Calculus B/C course at Berkeley High School. This Advanced Placement course covers one year of single variable calculus equivalent to Math 1 A/B at the University of California, Berkeley.

Calculus: Early Transcendentals by James Stewart (Brooks/Cole, publisher) is aligned with the State and District adopted mathematics standards and with the Calculus A/B course at Berkeley High School. This Advanced Placement course is equivalent to Math 1 A at the University of California, Berkeley.

The present text, used in both calculus courses at Berkeley High School, is ten years old and has not kept up with recent technology, particularly the use of graphing calculators, and does not sufficiently address current AP/ETS guidelines. In order to use funds from the State Instructional Materials Funding Program to purchase the books, the Board is required to adopt the texts.

The textbooks, the course outlines and the standards alignment are on display in the Educational Services Conference Room. The books will be brought to the Board meeting on July 2, 2003, for final adoption.

POLICY/CODE:

Board Policy 6161.1

FISCAL IMPACT:

Approximately \$9,000 from restricted Instructional Materials Funds

STAFF RECOMMENDATION:

Receive for review and public notice.

3-1-CF

**BERKELEY UNIFIED SCHOOL DISTRICT
FRANKLIN STATE PRESCHOOL RESOURCE 6055**

	2002-03 Budget per Books	2002-03 Revised 4/21/03	2003-04 Adoption Budget
Revenue			
Other State Income			
Head Start Income (12 students *\$200/mo *10 mths)			\$24,000.00
State Preschool Program - Current Year	\$ 161,531.00	\$ 145,857.00	\$ 152,510.00
State Preschool Program - Prior Year Adjust Year		\$ 6,566.00	
Total Income	\$ 161,531.00	\$ 152,423.00	\$ 176,510.00
Expenditures			
1000 - Teachers Salaries			
1102 Salaried Teachers			
Rosa Caloca 18-0004-15 (\$4,414/mo)	\$ 46,800.00	\$ 55,182.00	\$ 52,968.00
1116 Hourly/Daily/Sub Teachers	\$ 1,420.00	\$ 6,391.00	\$ 6,391.00
1302 Supervisors			
John Santero , 4%	\$ 2,786.00	\$ 4,012.00	\$ 4,012.00
Total Certificated Salaries	\$ 51,006.00	\$ 65,585.00	\$ 63,371.00
2000 - Classified Salaries			
2102 Salaried Classified - Aides			
Mayra Morales, .8 FTE, 61-0029-05	\$ 20,107.00	\$ 20,977.00	\$ 19,037.00
Open -.80 FTE at 61-0029 Step 1 *			\$ 19,037.00
Diana Rodriguez, Terminated			\$ 19,037.00
Open -.80 FTE at 61-0029 Step 1 *			\$ 19,037.00
Total Salaried Classified	\$ 20,107.00	\$ 20,977.00	\$ 38,074.00
2116 Instr. Aides, Hrly/Dly/Subs			
2003/04 : filled by the open position	\$ 13,414.00	\$ 16,038.00	\$ 2,190.00
2402 Salaried Classified - Clerical			
Maura Blanco, .5 FTE 56-0030-05	\$ 13,358.00	\$ 14,668.00	\$ 14,850.00
2416 Clerical Hrly/Dly/Subs	\$ 1,280.00	\$ -	\$ -
Total Classified Salaries	\$ 48,159.00	\$ 51,683.00	\$ 55,114.00
3000 Employee Benefits			
3101 STRS - Certificated	\$ 4,208.00	\$ 5,535.00	\$ 5,228.00
3102 STRS - Classified	\$ -	\$ 14.00	\$ -
3201 PERS - Certificated	\$ -	\$ 10.00	\$ -
3202 PERS - Classified	\$ 969.00	\$ 1,395.00	\$ 5,515.00
3301 OASDI/MEDICARE - Certificated	\$ 740.00	\$ 71.00	\$ 919.00
3302 OASDI/MEDICARE Classified	\$ 3,684.00	\$ 3,902.00	\$ 4,216.00
3401 Health and Dental - Certificated	\$ 3,169.00	\$ 1,532.00	\$ 1,838.00
3402 Health and Dental - Classified	\$ -	\$ 8,988.00	\$ 13,273.00
3501 SUI - Certificated	\$ 61.00	\$ 82.00	\$ 190.00
3502 SUI - Classified	\$ 58.00	\$ 67.00	\$ 165.00
3601 Workers' Compensation - Certificated	\$ 1,948.00	\$ 3,066.00	\$ 3,042.00
3602 Workers' Compensation - Classified	\$ 1,839.00	\$ 2,310.00	\$ 2,645.00
3801 PERS R/L Adjustment - Certificated	\$ -	\$ 100.00	\$ -
3802 PERS R/L Adjustment - Classified	\$ 3,389.00	\$ 4,873.00	\$ 1,533.00
3901 Contribution to Retiree Benefit Fund 4.05% Salaried Employees	\$ -	\$ 1,202.00	\$ 2,308.00
3902 Contribution to Retiree Benefit Fund 4.05% Salaried Employees	\$ -	\$ 706.00	\$ 2,143.00
Total Employee Benefits	\$ 20,065.00	\$ 33,853.00	\$ 43,015.00
Total 1000 3000	\$ 119,230.00	\$ 151,121.00	\$ 161,500.00

**BERKELEY UNIFIED SCHOOL DISTRICT
FRANKLIN STATE PRESCHOOL RESOURCE 6055**

	2002-03 Budget per Books	2002-03 Revised 4/21/03	2003-04 Adoption Budget
4000 Books and Supplies	\$ 2,000.00	\$ -	\$ 250.00
4300 Materials and Supplies	\$ 3,500.00	\$ -	\$ 500.00
4300 Other Supplies			
Total Books and Supplies	\$ 5,500.00	\$ -	\$ 750.00
5000 Contracts, Rents and Leases			
5800 Consultants	\$ 5,883.00	\$ -	\$ -
Total 1000 - 5000	\$ 130,613.00	\$ 151,121.00	\$ 162,250.00
7350 Direct Support Costs	\$ 22,515.00	\$ 17,217.00	\$ 9,868.00
7390 Indirect Costs	\$ 8,403.00	\$ 9,628.00	\$ 15,073.00
6.24% for 2002/03			
Total Expenditures	\$ 161,531.00	\$ 177,966.00	\$ 187,191.00
Excess Revenue Over / (Under Expenditures)	\$ -	\$ (25,543.00)	\$ (10,681.00)

Assumptions for 2002-03:

1. Projected income from the State is very conservative = about 90.3% of possible entitlement.
2. No budget is set up for supplies and contract services.
3. A 2.03% is set up for retirees' benefit cost.

Assumptions for 2003-04:

1. Projected income is the same rate as 2001-02 at 94.42% of possible entitlement.
2. Same step and column as 2002/03 for both Certificated and Classified staff members.
3. * Instructional Aides' open positions at Track 29 Step 1 = \$1,983 per month.
4. Use the following for fringes and health & welfare:
 - STRS = 8.25%
 - Employer PERS = 10.42%
 - PERS Reduction = 2.60%
 - Medicare & OASDI = 7.65%
 - SUI = .30%
 - W/C = 4.80%
 - Retirees' rate = 4.05% of base salaries
 - H & W = 20% increase from 2002/03
5. Calculated Blanco's 2002/03 H&W rate with a 20% increase to \$462.35/mo plus new employees @ .80 FTE = HealthNet Single with 20% increase (total cost of \$4325/yr) over 02/03's rate.
6. Minimal amount for supplies and contract services
7. 9.29% for indirect cost.
8. Direct Support rate of 2002-03 = \$9,868 per classroom unit.

BERKELEY UNIFIED SCHOOL DISTRICT									
COMPARISON REPORT (excludes BB and BSEP)									
General Fund - Unrestricted - with Salary Increase									
SACS	Description	Old	Audited Actuals 2001-02	Adopted Budget 2002-03	Second Interim 2002-03	Third Interim 2002-03	Adopted Budget 2003-04	Adopted. Bdgt vs. Third Int.	% Variance
Objects		Codes	As of 6/30/02	Revised 8/7/02	As of 1/31/03	As of 5/9/03	As of 6/11/03		
CERTIFICATED SALARIES									
1102	Teachers' Salaries	11xx	25,861,141.75	23,863,858	23,890,005	23,889,822	21,112,492	(2,777,330)	-11.63%
1103	Substitute Teachers Illness			411,554	632,112	658,880	710,300	51,420	7.80%
1105	Teachers on paid leave			47,755		0	0	0	#DIV/0!
1107	Long Term Subs			2,977	6,973	21,741	15,725	(6,016)	-27.67%
1116	Tchr Hourly/daily/subs			609,100	598,523	687,153	512,200	(174,953)	-25.46%
1117	Teacher stipend			495,025	122,817	137,672	109,000	(28,672)	-20.83%
1150	Cash in lieu			390	30,534	47,231	46,572	(659)	-1.40%
1202	Certificated Support Salaries	12xx	2,286,411.01	978,760	793,909	801,135	687,504	(113,631)	-14.18%
1203	Cert support subs			7,859	5,859	5,859	0	(5,859)	-100.00%
1216	Hrly / subs / daily			2,000	2,000	2,000	0	(2,000)	-100.00%
1250	Cash in lieu			15,173	13,595	8,939	5,160	(3,779)	-42.28%
1302	Cert Supv & Adm mthly sal	13xx	305,876.53	3,284,485	3,556,626	3,531,120	2,996,840	(534,280)	-15.13%
1303	Adm & supv sick leave			2,100	2,100	2,850	0	(2,850)	-100.00%
1304	Adm & supv hourly sal				39,893	42,893	0	(42,893)	-100.00%
1316	Adm & supv subs			1,000	1,000	1,000	0	(1,000)	-100.00%
1317	Adm & supv stipend			20,120	7,838	7,838	13,000	5,162	65.86%
1350	Cash in lieu			12,796	14,797	12,397	6,200	(6,197)	-49.99%
	Librarians' Salaries	1400	242,814.83					0	#DIV/0!
	Guidance, Welfare & Attendance	1500	596,817.71					0	#DIV/0!
	Physical and Mental Health Sal.	1600	66,718.44					0	#DIV/0!
	Superintendents' salaries	1700	481,128.68					0	#DIV/0!
	Administrative Personnel Sal	1800	91,018.84					0	#DIV/0!
1902	Other Certificated Salaries	1900	6,868.92	91,806	92,984	92,984	90,108	(2,876)	-3.09%
	<i>Subtotal</i>		29,938,796.71	29,846,758	29,811,565	29,951,514	26,305,101	(3,646,413)	-12.17%
CLASSIFIED SALARIES									
2102	Instructional Aides' Salaries	21xx	177,298.89	14,284	46,563	56,045	51,827	(4,218)	-7.53%
2112	Istructional aides overtime			12,676	12,676	13,576		(13,576)	-100.00%
2116	Instr aides hrly/daily/subs			32,200	58,215	57,654	700	(56,954)	-98.79%
2117	Stipend/student workers			48,194	48,194	48,194	95,000	46,806	97.12%
2141	Tutors			5,558	5,558	1,802		(1,802)	-100.00%
2202	Classified Support Salaries	22xx	1,017,014.06	2,925,193	2,725,242	2,635,425	2,536,845	(98,580)	-3.74%
2212	Class support overtime			210,830	206,012	206,092	173,600	(32,492)	-15.77%
2216	Class support hrly/daily/subs			395,390	398,235	466,195	355,500	(110,695)	-23.74%
2250	Cash in lieu			4,699	7,099	10,582	5,730	(4,852)	-45.85%
2265	Student worker			0	2,329	2,329	2,300	(29)	-1.25%
2302	Classified Super. & Admin Sal	23xx	2,968,221.34	889,863	915,454	915,454	768,088	(147,366)	-16.10%
2350	Cash in lieu			5,998	4,614	4,614	4,440	(174)	-3.77%

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BERKELEY UNIFIED SCHOOL DISTRICT									
COMPARISON REPORT (excludes BB and BSEP)									
General Fund - Unrestricted - with Salary Increase									
SACS		Old	Audited Actuals 2001-02	Adopted Budget 2002-03	Second Interim 2002-03	Third Interim 2002-03	Adopted Budget 2003-04	Adopted. Bdgt	
Objects	Description	Codes	As of 6/30/02	Revised 8/7/02	As of 1/31/03	As of 5/9/03	As of 6/11/03	vs. Third Int.	% Variance
2402	Clerical, Tech & Off. Staff Sal.	24xx	2,537,048.22	2,655,727	2,510,938	2,513,291	2,735,685	222,394	8.85%
2412	Clerical Tech & Off overtime			27,543	30,468	30,468	25,200	(5,268)	-17.29%
2416	Clerical hrly/ daily/subs			113,187	96,701	117,225	77,360	(39,865)	-34.01%
2417	Clerical stipend / student worker			100	100	100		(100)	-100.00%
2450	Cash in lieu			23,436	22,061	19,062	18,550	(512)	-2.69%
	Food Services Salaries	2500	179.47						
	Transportation Salaries	2600	61.23						
2902	Other Certificated Salaries	29xx			57,936	61,063	26,535	(34,528)	-56.54%
2916	Other Class subs/dailu/hrly			18,038	144,729	138,615	110,331	(28,284)	-20.40%
2917	Stipend/student workers		1,860,683.50		4,716	4,716	5,550	834	17.68%
	<i>Subtotal</i>		8,560,506.71	7,382,916	7,297,840	7,302,502	6,993,241	(309,261)	-4.24%
EMPLOYEE BENEFITS									
3101	STRS - Certificated	3110	1,965,548.20	2,465,071	2,424,712	2,424,089	2,190,769	(233,320)	-9.63%
3102	STRS - Classified	3120	329,193.87						
3201	PERS - Certificated	3201	(1,635.39)		2,846	3,931		(3,931)	-100.00%
3202	PERS - Classified	3202	(5,826.43)	188,236	173,493	176,641	645,047	468,406	265.17%
3301	OASDI/Medicare - Certificated	3301	91,338.73	432,740	460,278	464,835	408,363	(56,472)	-12.15%
3302	OASDI/Medicare - Classified	3302	577,498.38	542,309	550,567	556,808	544,750	(12,058)	-2.17%
	Medicare - Instructional	3330	276,889.99						
	Medicare - Non Instructional	3340	139,453.89						
3401	Health & Welfare - Certificated	3401	2,549,015.80	2,615,828	2,638,919	2,615,738	2,689,225	73,487	2.81%
3402	Health & Welfare - Classified	3402	149,126.11	1,132,971	1,218,135	1,205,297	971,943	(233,354)	-19.36%
	Health & Welfare - Non Instruct.	3420	2,699,547.35						
	Health & Welfare - Non Instruct.	3421	38,830.91						
3501	SUI - Certificated	3501	62,919.85	35,941	55,713	55,901	80,085	24,184	43.26%
3502	SUI - Classified	3502	38,130.79	8,250	8,766	9,093	21,729	12,636	138.96%
3601	Workers Comp. - Certificated	3601	778,769.19	1,275,721	1,643,174	1,651,243	1,520,641	(130,602)	-7.91%
3602	Workers Comp. - Classified	3602	376,969.75	291,706	609,385	618,981	547,465	(71,516)	-11.55%
3701/3901	Retiree & other Ben. - Certificated	3701	37,639.39	1,150,360	950,360	958,600	1,868,559	909,959	94.93%
3702/3902	Retiree & other Ben. - Classified	3702	22,619.31	1,056,640	881,640	881,640	657,817	(223,823)	-25.39%
3801	PERS Reduction - Certificated	3801			972	4,013		(4,013)	-100.00%
3802	PERS Reduction - Classified	3802		598,240	741,546	708,313	170,342	(537,971)	-75.95%
	<i>Subtotal</i>		10,126,029.69	11,794,013	12,360,506	12,335,123	12,316,735	(18,388)	-0.15%

BERKELEY UNIFIED SCHOOL DISTRICT									
COMPARISON REPORT (excludes BB and BSEP)									
General Fund - Unrestricted - with Salary Increase									
SACS		Old	Audited Actuals	Adopted Budget	Second Interim	Third Interim	Adopted Budget	Adopted. Bdgt	
Objects	Description	Codes	As of 6/30/02	Revised 8/7/02	As of 1/31/03	As of 5/9/03	As of 6/11/03	vs. Third Int.	% Variance
BOOKS AND SUPPLIES									
4100	Apprv. Texts & core curr. Mat'l	4110	0.00	1,600	1,600	1,600		(1,600)	-100.00%
	Text Books - Grades K-8	4140	943.11						
	Text Books - State Instruct. Mat'l	4150	0.00						
4200	Books - Other reference materials	4210	6,149.74	303	300	300	300		0.00%
	Books - Other Grades K-8	4240	0.00						
	Books - Other Grades 9-12	4250	0.00						
4300	Instructional Materials	4310	114,774.32	54,797	265,161	152,593	158,216	5,623	3.68%
	Instructional Materials - K-8	4340	0.00					0	
	Instructional Materials - 9-12	4350	0.00					0	
4350	Other Supplies	4500	485,045.51	614,938	687,260	705,408	415,615	(289,793)	-41.08%
	Pupil Transportation Supplies	4600	0.00						
4400	Equipment \$500 to \$5,000	4400	0.00	51,586	60,418	170,418	85,700	(84,718)	-49.71%
	Food	4710	0.00						
	<i>Subtotal</i>		606,912.68	723,224	1,014,739	1,030,319	659,831	(370,488)	-35.96%
SERVICES, OTHER OPERATING SUPPLIES									
	Instructional Personal Services	5110	40,770.19						
	BSEP - Unallocated Exp Reserve	5880	0.00						
5200	Travel & Conferences	5200	51,167.68	64,114	59,549	57,972	41,550	(16,422)	-28.33%
5300	Dues and Memberships	5300	37,278.27	40,166	48,955	48,839	29,310	(19,529)	-39.99%
5400	Insurance	5450	272,215.04	400,000	531,850	531,850	535,000	3,150	0.59%
5510	Water / Sewage	5500	2,264,055.29	1,991,498	262,000	262,000	192,000	(70,000)	-26.72%
5520	Natural Gas				221,425	221,425	190,000	(31,425)	-14.19%
5540	Garbage				292,104	292,104	356,000	63,896	21.87%
5550	Electricity				1,105,969	1,105,969	1,155,081	49,112	4.44%
5560	Laundry Service	5560		3,030	1,515	1,515	1,200	(315)	-20.79%
5570	Alarm Service	5570		90,000	90,000	90,000	90,000	0	0.00%
5600	Rental, Leases & Repairs	5600	806,510.70	173,787	209,835	209,332	138,600	(70,732)	-33.79%
5620	Maintenance Contracts				205,820	205,820	226,345	20,525	9.97%
5710	Interprog. Dir. Costs/field trips	5710	46,916.34	128,104	33,174	33,174	40,000	6,826	20.58%
5750	Interfund Direct Costs	5750	(167,072.40)	(16,853)	(181,471)	(181,471)	(71,097)	110,374	-60.82%
5800	Contract Services	5800	3,670,004.88	2,178,831	2,389,375	1,958,973	873,765	(1,085,208)	-55.40%
5813	FCMAT	5813		330,000	99,289	292,652	55,835	(236,817)	-80.92%
5814	QSS support/ training	5814		38,000	38,000	38,000	36,000	(2,000)	-5.26%
5810	Non-public School costs	5810	0.00					0	
5950	Postage - interfund	5816				(3,350)		3,350	-100.00%
5820	Outside Printing	5820		20,000	105,073	107,283	98,250	(9,033)	-8.42%
5829	Legal Fees	5829				418,000	385,000	(33,000)	-7.89%

BERKELEY UNIFIED SCHOOL DISTRICT									
COMPARISON REPORT (excludes BB and BSEP)									
General Fund - Unrestricted - with Salary Increase									
SACS		Old	Audited Actuals 2001-02	Adopted Budget 2002-03	Second Interim 2002-03	Third Interim 2002-03	Adopted Budget 2003-04	Adopted. Bdgt vs. Third Int.	% Variance
Objects	Description	Codes	As of 6/30/02	Revised 8/7/02	As of 1/31/03	As of 5/9/03	As of 6/11/03		
5910	Postage/mailing	5910		(12,226)	104,838	90,138	79,000	(11,138)	-12.36%
5920	Cell Phone	5920			500	500	3,500	3,000	600.00%
5930	Telephone	5930	0.00	362,100	339,500	346,850	344,900	(1,950)	-0.56%
	<i>Subtotal</i>		7,021,845.99	5,790,551	5,957,300	6,127,575	4,800,239	(1,327,336)	-21.66%
CAPITAL OUTLAY									
6100	Sites & Improvement of Sites		0.00	0	0	15,000	0	(15,000)	-100.00%
6200	Building & improvement of Bldg.		235,370.90		0			0	
6400	Equipment		197,635.14		30,465	30,315	0	(30,315)	-100.00%
6500	Equipment Replacement		0.00		0			0	
	<i>Subtotal</i>		433,006.04	0	30,465	45,315	0	(45,315)	-100.00%
OTHER OUTGO									
7140	State Special Schools		0.00	0	0				
7190	Other Tuition, Excess Costs		0.00		0			0	
7270	PERS Reduction fr. R/L		1,121,448.75		0			0	
	<i>Subtotal</i>		1,121,448.75	0	0	0	0	0	
DIRECT SUPPORT/INDIRECT COSTS									
7310	Interprogram Direct Supp. Costs		(694,803.00)	(67,173)	0			0	
7340	Interprogram Indirect Costs		(531,385.61)	(254,354)	(729,003)	(915,764)	(705,255)	210,509	-22.99%
7350	Interfund Direct Supp. Costs		(117,762.23)	(286,854)	(280,435)	(275,137)	(265,060)	10,077	-3.66%
7390	Interfund Indirect Costs		(593,888.81)	(545,342)	(549,001)	(584,264)	(818,531)	(234,267)	40.10%
7438/7439	Debt Service interest/principal		0.00		0			0	
	<i>Subtotal</i>		(1,937,839.65)	(1,153,723)	(1,558,439)	(1,775,165)	(1,788,846)	(13,681)	0.77%
INTERFUND TRANSFERS OUT									
7619	To: Adult Ed - lottery		0.00	150,000	150,000	150,000	150,000	0	0.00%
7619	To: Unrestr. & Restr lottery						114,505		
7615	To: Deferred Maintenance Fund		0.00		0			0	
7616	To: Cafeteria Fund		0.00	350,000	0			0	
7619	To: Self Insurance Fund			575,738	575,738	1,075,738	687,738	(388,000)	-36.07%
7619	Other Authorized Transfers Out		899,410.96						
	<i>Subtotal</i>		899,410.96	1,075,738	725,738	1,225,738	952,243	(273,495)	-22.31%
USES									
7639	Other Debt Service		0.00		0			0	
7699	All Other Uses - payback State		0.00	0	119,552	0	0	0	
Total 7s			83,020.06	(77,985)	(713,149)	(549,427)	(836,603)	(287,176)	52.27%
	TOTAL EXPENDITURES		56,770,117.88	55,459,477	55,759,266	56,242,921	50,238,544	(6,004,377)	-10.68%
REVENUE LIMIT SOURCES									
8011	State Aid - current year		18,669,902.00	19,310,187	18,572,157	18,552,260	16,869,480	(1,682,780)	-9.07%

BERKELEY UNIFIED SCHOOL DISTRICT									
COMPARISON REPORT (excludes BB and BSEP)									
General Fund - Unrestricted - with Salary Increase									
		Old	Audited Actuals	Adopted Budget	Second Interim	Third Interim	Adopted Budget		
SACS		Old	2001-02	2002-03	2002-03	2002-03	2003-04	Adopted. Bdgt	
Objects	Description	Codes	As of 6/30/02	Revised 8/7/02	As of 1/31/03	As of 5/9/03	As of 6/11/03	vs. Third Int.	% Variance
8019	State Aid - prior years		(290,224.00)	(312,915)	(193,363)	(119,552)	(22,691)	96,861	-81.02%
8021	Homeowners' Exemptions		203,786.49	217,872	203,786	203,786	203,786	0	0.00%
8030	Trailer Coach Fees		0.00					0	
8041	Secured Roll Taxes		12,781,980.88	12,203,994	12,781,981	12,781,981	12,973,711	191,730	1.50%
8042	Unsecured Roll Taxes		1,113,647.36	1,062,024	1,113,647	1,113,647	1,130,352	16,705	1.50%
8043	Prior Years' Taxes		44,904.79	42,330	44,905	44,905	45,000	95	0.21%
8044	Supplemental Taxes		664,043.93	370,362	664,044	664,044	664,044	0	0.00%
8045	Education Rev.Aug. Fund (ERAF)		10,731,282.47	10,894,926	10,731,282	10,731,282	10,731,282	0	0.00%
8047	Prop 13 - Other Taxes		0.00						
8049	Property Tax Collection Fees		0.00						
8082	Other In-Lieu Taxes		0.00						
8091	Special Education ADA Transf.		(174,839.58)	(345,717)	(345,717)	(345,717)	(193,316)	152,401	-44.08%
8092	PERS Reduction Transfer		1,699,467.00	1,429,580	1,743,304	1,734,309	477,554	(1,256,755)	-72.46%
8094	Transfer to Adult Ed Fund		0.00					0	
8097	Proport Tax Transfers		0.00					0	
8099	All Other Transfers - meals needy		(424,482.05)	(435,000)	0			0	
	<i>Subtotal</i>		45,019,469.29	44,437,643	45,316,026	45,360,945	42,879,202	(2,481,743)	-5.47%
FEDERAL REVENUES									
8160	ECIA?ESEA/IASA	3010	0.00	0	0			0	
8181	Special Ed Entitlement		0.00	0	0			0	
8182	Discretionary Grants	various	0.00	0	0			0	
8190	EESA/Math & Science	4010	0.00	0	0			0	
8210	Drug/Alcohol/ Tobacco Funds	3710	0.00	0	0			0	
8140	Education Prof. Dev Act		0.00	0	0			0	
8240	Voc. & Applied Technology	3550	0.00	0	0			0	
8290	Other Federal Revenues		0.00	0	0			0	
	<i>Subtotal</i>		0.00	0	0	0	0	0	
OTHER STATE REVENUES									
8321	Special Ed - current year		0.00						
8329	Special Ed - prior years		0.00					0	
8331	Gifted & Talented pupils	7140	0.00					0	
8341	Driver Training		0.00					0	
8342	Home to School Transportation	7230	0.00					0	
8344	School Improvement Program	7260	0.00					0	
8346	Economic Impact Aid	7090/709	0.00					0	
8347	Spec. Aid Transportation	7240	0.00					0	
8414	Demo program, intensive Instrct.	7050	0.00					0	
8415	Instructional Mat'l - Elementary	7155/718	0.00					0	
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BERKELEY UNIFIED SCHOOL DISTRICT										
COMPARISON REPORT (excludes BB and BSEP)										
General Fund - Unrestricted - with Salary Increase										
SACS	Objects	Description	Old Codes	Audited Actuals 2001-02 As of 6/30/02	Adopted Budget 2002-03 Revised 8/7/02	Second Interim 2002-03 As of 1/31/03	Third Interim 2002-03 As of 5/9/03	Adopted Budget 2003-04 As of 6/11/03	Adopted. Bdgt vs. Third Int.	% Variance
	8416	Instructional Mat'l - Secondary	7160	0.00					0	
	8417	Instructional Mat'l - Other		0.00					0	
	8418	Voc. Ed., Handicapped Students	3405	0.00					0	
	8419	Staff Development	7315	0.00					0	
	8421	Tenth Grade Counseling	7375	0.00					0	
	8422	Mentor Teaching	7270	0.00					0	
	8424	Education Technology Asst. Gts.	7120	0.00					0	
	8434	Class Size Reduction - K-3		2,319,456.00	2,379,476	2,366,472	2,366,472	2,215,170	(151,302)	-6.39%
	8435	Class Size Reduction - 9-12	1200	0.00	267,840	204,258	204,258	0	(204,258)	-100.00%
	8490	Other Instructional Allowances		0.00		0			0	
	8520	Child Nutrition Programs	5380	0.00		0			0	
	8550	Mandated Costs Reimbursements		520,554.00	492,142	492,142	0	0	0	
	8560	State Lottery Revenue		1,343,632.85	1,241,305	1,270,835	1,270,835	1,155,081	(115,754)	-9.11%
	8580	Drug/Alcohol/ Tobacco Funds	6670/666	0.00					0	
	8581	Healthy Start	6240/624	0.00					0	
	8551	Voluntary Integration		4,232,856.00	4,277,242				0	
	8590	All Other State Revenues		747,104.71	109,778	113,258	336,273	600,979	264,706	78.72%
		Subtotal		9,163,603.56	8,767,783	4,446,965	4,177,838	3,971,230	(206,608)	-4.95%
OTHER LOCAL REVENUES										
	8621	Parcel Taxes		0.00						
	8677	Interagency Services		0.00			15,101	72,365	57,264	379.21%
	8650	Leases and Rentals		346,454.44		0	400,000	400,000	0	0.00%
	8660	Interest		1,379,551.82	1,007,860	400,000	400,000	50,000	(350,000)	-87.50%
	8671	Children's Centers Fees		0.00		0			0	
	8631	Sale of Equipment & Supplies		0.00		0		1,000	1,000	
	8710	Tuition		0.00		0			0	
	8721	SELPA Transfers in From districts		0.00		0			0	
	8722	SELPA Transfers in From County		0.00		0			0	
	8689	All Other Fees and Contracts		27,132.93		0			0	
	8699	All Other Local Revenues		276,897.87	150,873	162,373	162,842		(162,842)	-100.00%
		Subtotal		2,030,037.06	1,158,733	562,373	977,943	523,365	(454,578)	-46.48%
OTHER FINANCING SOURCES										
	8914	Interfund Transfers - Bond Redem.		0.00						
	8919	Other Auth. Transfers In - lottery		0.00				94,919	94,919	
	8935	School Facilities Apportionments		0.00					0	
	8951	Proceeds from Sale of Bonds		0.00					0	
	8953	Proceeds from Sale of Land/Bldg.		0.00					0	
	8981	BSEP Contribution		4,588,266.78	5,954,084	5,954,084	5,712,000	5,910,891	198,891	3.48%

BERKELEY UNIFIED SCHOOL DISTRICT									
COMPARISON REPORT (excludes BB and BSEP)									
General Fund - Unrestricted - with Salary Increase									
SACS	Old	Audited Actuals	Adopted Budget	Second Interim	Third Interim	Adopted Budget	Adopted. Bdgt		
Objects	Description	Codes	2001-02	2002-03	2002-03	2002-03	2003-04	Adopted. Bdgt	% Variance
			As of 6/30/02	Revised 8/7/02	As of 1/31/03	As of 5/9/03	As of 6/11/03	vs. Third Int.	
8980	Contribution fr. Unrestricted - Transp.		(3,744,763.53)	(8,553,740)	(1,628,979)	(1,628,979)	(1,916,404)	(287,425)	17.64%
8980	Contribution fr. Unrestricted - Special Ed				(8,222,802)	(7,193,604)	(9,262,924)	(2,069,320)	
8980	Contribution fr. Unrestr. - others				(14,623)	(37,564)	(5,736)	31,828	
8990	Contribution from Restricted - TIIG		0.00		4,399,262	4,400,442	4,363,878	(36,564)	-0.83%
	<i>Subtotal</i>		843,503.25	(2,599,656)	486,942	1,252,295	(815,376)	(2,067,671)	-165.11%
	TOTAL REVENUES		57,056,613.16	51,764,503	50,812,306	51,769,021	46,558,421	(5,210,600)	-10.07%
EXCESS									
(DEFICIT)			286,495.28	(3,694,974)	(4,946,960)	(4,473,900)	(3,680,123)	793,777	-17.74%
	BEGINNING FUND BALANCE		\$1,933,606	\$1,933,606	\$4,055,041	\$4,055,041	(\$418,859)	(4,473,900)	-110.33%
9635	Restricted Fund Balance		0.00						
9611	Revolving Cash Fund Reserve		100,000.00	100,000	100,000	100,000	100,000	0	0.00%
9612	Stores/ Inventory Reserve		49,256.58	55,151	55,151	55,151	55,151	0	0.00%
9613	Prepaid Expense Reserve		258,875.00					0	
9640	Legally Restricted Balances		0.00					0	
9710	Designated For Economic Uncert.		2,764,804.62	2,559,907	2,623,638	2,647,697	2,341,072	24,059	0.91%
9720	Other Designations							0	
9723	One-Time Carryovers		0.00					0	
9735	Unrestricted Fund Balance		0.00					0	
9770	Designated for BB		0.00					0	
9770	Designated for BSEPs		0.00					0	
9790	Undesignated Amount		0.00					0	
	ENDING FUND BALANCE							0	
9791			(952,834.92)	(4,476,426)	(3,670,708)	(3,221,708)	(6,595,205)	449,000	-13.94%
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BERKELEY UNIFIED SCHOOL DISTRICT						
Cafeteria Fund - Fund 13						
Year-to-year Comparison						
		Audited	Audited	Audited	3rd	Adopted
	SACS	Actuals	Actuals	Actuals	Interim	Budget
DESCRIPTION	CODE	1999-2000	2000-2001	2001-2002	Projected	18-Jun-03
					2002-2003	2003-2004
REVENUE:						
Revenue Limit Sources	8099	\$406,729.11	\$469,688.92	\$424,482.05	\$0.00	\$0.00
Federal Reimbursement	8220	907,917.98	942,899.88	858,690.20	857,820.00	1,263,976.00
State Reimbursement	8520	56,400.29	60,543.58	53,558.71	52,863.00	93,687.00
Other State Reimbursement (PMP)	8590	0.00	0.00	0.00	0.00	0.00
Student Meals & A La Carte	8634	398,526.46	399,624.25	447,967.41	378,420.00	494,615.00
Interest	8660	24,024.85	17,076.42	(16,045.15)	0.00	0.00
Interest	8660	0.00	18,143.38	0.00	0.00	0.00
Child Development	5755	231,029.74	228,966.34	208,192.18	275,000.00	340,000.00
District Catering	5755	8,813.02	5,262.00	1,623.60	0.00	0.00
Other Local Income	8699	13,155.24	10,237.08	30,021.15	34,700.00	39,000.00
Charter School	8699	62,046.14	239,333.33	0.00	0.00	0.00
Subtotal Revenue		2,108,642.83	2,391,775.18	2,008,490.15	1,598,803.00	2,231,278.00
Interfund Transfer	8919.00-00	0.00	0.00	166,000.00	0.00	0.00
TOTAL REVENUE		\$2,108,642.83	\$2,391,775.18	\$2,174,490.15	\$1,598,803.00	\$2,231,278.00
EXPENDITURES:						
Administrators Salary	2302	\$109,185.81	\$136,766.77	\$195,154.47	\$177,500.00	\$190,160.00
Administrators Hourly	2316	701.06	5,482.60	0.00	0.00	0.00
Clerical Salary	2402	75,706.69	92,140.91	67,970.08	41,000.00	39,996.00
Clerical Overtime	2412	327.84	374.60	2,492.63	0.00	0.00
Clerical Hourly	2416	0.00	0.00	5,793.36	1,000.00	0.00
Drivers Salary	2202	88,554.98	94,320.78	125,785.48	125,000.00	124,737.00
Drivers Overtime	2212	786.05	2,291.43	689.35	750.00	750.00
Drivers Hourly	2216	4,603.19	16,239.69	3,857.52	3,800.00	0.00
Drivers Stipends	2217	180.00	60.00	240.00	240.00	0.00
Food Workers Salary	2202	471,144.32	557,846.61	568,437.32	550,000.00	563,178.00
Food Workers Overtime	2212	332.98	1,082.33	4,494.03	500.00	0.00
Food Workers Hourly	2216	104,416.62	120,294.77	107,308.77	40,000.00	43,800.00
Food Workers Stipends	2217	1,560.00	1,800.00	1,500.00	1,740.00	0.00
Student Workers Hourly		432.06	50.00	0.00	0.00	0.00
Retirement Benefits					18,000.00	37,182.00
PERS	3202	1.38	0.00	0.00	29,000.00	99,827.00
FICA	3302	53,511.01	63,454.57	64,217.98	58,500.00	71,276.00
Medicare	3302	12,566.05	14,938.89	15,751.84	13,500.00	0.00
Health & Dental	3402	119,941.70	152,957.91	148,917.87	235,000.00	216,427.00
Health in lieu (TSA)	2450	8,741.10	9,810.22	7,211.86	6,758.00	0.00
SUI	3502	381.98	460.56	825.71	3,714.00	3,022.00
Workers Comp	3602	26,013.94	30,909.68	32,593.43	42,600.00	46,452.00
Supplies	4500	8,153.17	28,343.27	32,244.27	6,000.00	6,000.00
Equipment	4400				1,895.00	0.00
Food Items	4710	598,941.50	768,721.86	731,549.80	770,000.00	1,003,000.00
Food Items	4710				0.00	0.00
Non- food Items	4790	39,670.10	19,311.21	12,571.06	33,500.00	45,287.00
Travel / Conference	5200	7,345.38	8,153.74	4,421.41	1,500.00	0.00
Telephone	5500.30-00	3,586.18	3,784.65	0.00	0.00	0.00
Rental, Lease & Repairs	5600	6,436.34	5,630.28	18,761.91	15,000.00	15,000.00
Rental, Lease & Repairs	5600	0.00	5,660.00	0.00	0.00	0.00
Maintenance Agreements	5620				5,768.00	9,000.00
Outside Printing	5820	175.55	235.05	1,136.27	1,000.00	500.00
Postage/Mailing	5910					500.00
Other Expenses	5800	33,168.11	82,235.98	83,462.16	50,000.00	17,000.00
Cell Phone	5920				3,000.00	3,000.00
Equipment (New)	6400	77,365.28	88,625.20	82,249.64	50,000.00	20,000.00
Equipment (New)	6400	0.00	58,800.00	188,104.06	0.00	0.00
Equipment (replacement)	6500	39,956.38	0.00	31,252.63	0.00	0.00
PERS Reduction	3802	0.00	0.00	0.00	0.00	25,413.00
Direct Support Cost	7350	115,720.21	134,400.26	117,762.23	100,000.00	100,000.00
Indirect Support Cost	7390	85,056.32	104,506.13	99,443.44	148,038.00	171,571.00
TOTAL EXPENDITURES		2,094,663.28	2,609,689.95	2,756,200.58	2,534,303.00	2,853,078.00
Excess/ (deficiency) of Revenue ove		13,979.55	(217,914.77)	(581,710.43)	(935,500.00)	(621,800.00)
BEGINNING BALANCE		1,051,357.63	1,065,337.18	847,422.41	265,713.55	(645,165.45)
ENDING BALANCE		\$1,065,337.18	\$847,422.41	\$265,711.98	(\$669,786.45)	(\$1,266,965.45)
AUDIT ADJUSTMENT - INVESTMENT INTEREST					24,621.00	0.00
ADJUSTMENT - PERS REDUCTION						25,413.00
ADJUSTED ENDING BALANCE					(645,165.45)	(1,241,552.45)

Measure BB

BERKELEY UNIFIED SCHOOL DISTRICT COMPARISON REPORT (BB)									
			Audited Actuals	Adopted Budget	Second Interim	Third Interim	Adopted Budget	Adopted Budget	
SACS		Old	2001-02	2002-03	2002-03	2002-03	2003-04	vs.	%
Objects	Description	Codes	As of 6/30/02	Revised 8/7/02	As of 1/31/032	As of 5/9/03	As of 6/18/03	Third Interim	Variance
CLASSIFIED SALARIES									
2202	Classified support monthly sal	2202		1,515,826	1,365,132	1,365,132	1,520,345	155,213	11.37%
2212	Classified support overtime	2212		50,000	72,000	72,000	15,000	(57,000)	-79.17%
2216	Class support hrly/daily subs	2216		62,000	105,503	105,503	18,000	(87,503)	-82.94%
2250	Cash in lieu of benefits				2,392	2,392		(2,392)	-100.00%
2200	Subtotal		200,844.27	1,627,826	1,545,027	1,545,027	1,553,345	8,318	0.54%
2302	Class super & admin monthly sal	2302	102,913.66	352,581	204,625	204,652	209,742	5,090	2.49%
2300	Subtotal		102,913.66	352,581	204,625	204,652	209,742	5,090	2.49%
2402	CleriCal teCh & ofC staff sal	2402		221,369	128,195	128,195	122,861	(5,334)	-4.16%
2412	CleriCal teCh & ofC staff overtime	2412		12,000	12,000	12,000		(12,000)	-100.00%
2416	CleriCal hrly dialy subs other	2416		26,000	26,000	26,000		(26,000)	-100.00%
2400	Subtotal		957,344.97	259,369	166,195	166,195	122,861	(43,334)	-26.07%
???????	Classified personnel salaries								
	Subtotal		1,261,102.90	0	0	0	0	0	#DIV/0!
	Total		2,522,205.80	2,239,776.00	1,915,847.00	1,915,874.00	1,885,948	(29,926)	#DIV/0!
EMPLOYEE BENEFITS									
3202	PubliC empl. ret. sys, Classif	3202		64,819	51,864	51,864	194,788	142,924	275.57%
3302	OASDI/MediCare/alt. Classifpos	3302	80,085.18	171,342	141,057	141,057	146,568	5,511	3.91%
	MediCare - Non InstruCtional	3340	19,130.76					0	#DIV/0!
	Health & Welfare Benefits Non-Instructional	3340	125,302.04					0	#DIV/0!
3402	Health & welfare bene.Classif	3402	8,130.72	315,306	335,818	335,818	273,701	(62,117)	-18.50%
3502	State unemployment ins. Classi	3502	1,174.43	2,688	2,261	2,261	5,757	3,496	154.62%
3602	Workers' Compensation ins.Clss	3602	39,721.75	95,192	83,904	83,904	92,110	8,206	9.78%
3702	Retiree Benefits, Classified pos						75,045	75,045	#DIV/0!
3802	PERS Reduction, Classified pos	7270	153,691.18	226,801	187,128	187,128	48,811	(138,317)	-73.92%
	Subtotal		427,236.06	876,148	802,032	802,032	836,780	34,748	4.33%
BOOKS AND SUPPLIES									
4300	Materials and supplies	4300		40,000	31,000	31,000	20,000	(11,000)	-35.48%
4350	Other supplies	4350	185,401.60	360,000	345,000	370,000	200,000	(170,000)	-45.95%
4400	Equipment \$500 to \$5,000	4400		100,000	88,000	88,000	180,000	92,000	104.55%
	Subtotal		185,401.60	500,000	464,000	489,000	400,000	(89,000)	-18.20%
SERV., OTHER OPER. SUPP.									
5200	Travel and ConferenCes	5200	360.00	3,000	3,000	3,000			
5600	Rentals, leases, and repairs	5600	105,255.52	120,000	348,600	353,600	475,000	121,400	34.33%
5714	Proj billing inter program	5714		-88,930	-44,000	6,000			
5750	Dir. Costs for interfund svCs	5750	40,833.33						
5754	ProjeCt billing interfund	5754		-30,402	-30,402	-80,402	25,000 / 03	105,402	-5-31-00%

Measure BB

BERKELEY UNIFIED SCHOOL DISTRICT COMPARISON REPORT (BB)										
SACS	Objects	Description	Old Codes	Audited Actuals 2001-02 As of 6/30/02	Adopted Budget 2002-03 Revised 8/7/02	Second Interim 2002-03 As of 1/31/032	Third Interim 2002-03 As of 5/9/03	Adopted Budget 2003-04 As of 6/18/03	Adopted Budget vs. Third Interim	% Variance
	5800	Prof/Consulting svCs & opr exp	5800	730,656.40	644,000	451,400	451,400	69,600	(381,800)	-84.58%
	5829	Legal Fees				0				
	5930	Telephone				0		5,400	5,400	#DIV/0!
		Subtotal		877,105.25	647,668	728,598	733,598	575,000	(158,598)	-21.62%
		CAPITAL OUTLAY								
	6100	Sites & Improvement				50,000	50,000		(50,000)	-100.00%
	6200	Buildings & improvement of bldgs	6200	22,751.56					0	#DIV/0!
	6400	Equipment	6400	33,434.11	100,000	255,000	295,000	225,000	(70,000)	-23.73%
		Subtotal		56,185.67	100,000	305,000	345,000	225,000	(120,000)	-34.78%
		DIRECT SUPPORT / INDIRECT COSTS								
	7340	Indirect Costs						370,000	370,000	#DIV/0!
		Subtotal		0.00	0	0	0	370,000	370,000	#DIV/0!
		TOTAL EXPENDITURES		2,807,031	4,363,592	4,215,477	4,285,504	4,292,728	7,224	0.17%
	8621	ParCel taxes	8621	3,587,295.21	4,105,000	4,105,000	4,105,000	3,928,846	(176,154)	-4.29%
	8650	Leases and rentals	8650		25,000	25,000	25,000		(25,000)	-100.00%
	8660	Interest	8660		150,000	104,000	104,000	75,000	(29,000)	-27.88%
	8699	All other loCal revenue	8699	22,500.00	10,000	10,000	10,000	10,000	0	0.00%
		TOTAL REVENUE		3,609,795.21	4,290,000	4,244,000	4,244,000	4,013,846	(230,154)	-5.42%
		EXCESS/(DEFICIT)		802,763.73	-73,592	28,523	-41,504	-278,882	(237,378)	571.94%
		BEGINNING FUND BALANCE				802,764	802,764	902,113	99,349	12.38%
	9793	Audit Adjustment - A/R for parcel taxes					140,853			
	9791	ENDING FUND BALANCE		802,763.73	-73,592	831,287	902,113	623,231	(278,882)	-30.91%
		3% Economic Uncertainties				126,464	128,565	128,782	217	0.17%
		UNALLOCATED ENDING FUND BALANCE				\$704,822	\$773,548	\$494,449	(279,099)	-36.08%

BERKELEY UNIFIED SCHOOL DISTRICT						
Adult Education - Fund 11						
Year-to-year Comparison						
		Audited	Audited	Audited	3rd	
	SACS	Actuals	Actuals	Actuals	Interim	Adopted
DESCRIPTION	CODE	1999-2000	2000-2001	2001-2002	Projected	2003-2004
REVENUE:						
Revenue Limit Sources	8011	\$0.00	\$0.00	\$0.00	\$3,767,409.00	\$3,751,106.00
All other Federal Revenue	8290	0.00	0.00	0.00	730,677.00	334,266.00
All other State Revenue	8590	0.00	0.00	0.00	61,606.00	30,851.00
Leases & Rentals	8650	0.00	0.00	0.00	50,000.00	50,000.00
Interest	8660	0.00	0.00	0.00	60,000.00	50,000.00
Adult Education Fees	8671	0.00	0.00	0.00	237,572.00	356,942.00
Adult Ed Interagency Fees	8978	0.00	0.00	0.00	115,560.00	0.00
Subtotal Revenue		0.00	0.00	0.00	5,022,824.00	4,573,165.00
Other Authorized Transfer In	8919	0.00	0.00	0.00	150,000.00	150,000.00
TOTAL REVENUE		\$0.00	\$0.00	\$0.00	\$5,172,824.00	\$4,723,165.00
EXPENDITURES:						
Certificated Salaries:						
Teachers' Monthly Salaries	1102	\$0.00	\$0.00	\$0.00	\$178,012.00	\$195,991.00
Substitute Teachers Illness	1103	0.00	0.00	0.00	2,728.00	600.00
Hourly Adult Ed Teaching	1104	0.00	0.00	0.00	1,840,226.00	1,855,156.00
Hrly Extra duty/ curr dv/ Adult	1106	0.00	0.00	0.00	281,572.00	74,042.00
Tchr hourly/ daily / subs	1116	0.00	0.00	0.00	172,321.00	153,201.00
Cash in lieu benefits	1150	0.00	0.00	0.00	43,393.00	37,925.00
Certificated Pupil supp. Mthly sal	1202	0.00	0.00	0.00	76,220.00	51,990.00
Certificated Supr & Admin sal	1302	0.00	0.00	0.00	325,669.00	280,411.00
Adm & Supv sick leave	1303	0.00	0.00	0.00	4,393.00	2,000.00
Adm & Supv hourly sal	1304	0.00	0.00	0.00	0.00	10,000.00
Adm & Supv Extra duty	1306	0.00	0.00	0.00	2,405.00	2,000.00
Adm & Supv subs	1316	0.00	0.00	0.00	5,367.00	0.00
Subtotal		0.00	0.00	0.00	2,932,306.00	2,663,316.00
Classified Salaries:						
Instructional Aides mthly sal	2102	0.00	0.00	0.00	60,125.00	57,271.00
Classified Support mthly sal	2202	0.00	0.00	0.00	129,553.00	139,958.00
Classified Support overtime	2212	0.00	0.00	0.00	25,000.00	23,500.00
Class support hrly / daily subs	2216	0.00	0.00	0.00	2,350.00	1,500.00
Clerical tech & Off staff sal	2402	0.00	0.00	0.00	530,976.00	477,760.00
Clerical tech & Off staff overtime	2412	0.00	0.00	0.00	14,464.00	16,000.00
Clerical hrly daily subs other	2416	0.00	0.00	0.00	6,618.00	6,600.00
cash in lieu of benefits	2450	0.00	0.00	0.00	0.00	8,000.00
Stipend / student workers	2917	0.00	0.00	0.00	26,500.00	0.00
Subtotal		0.00	0.00	0.00	795,586.00	730,589.00
Employee Benefits:						
State teachers retirement system	3101	0.00	0.00	0.00	242,395.00	216,598.00
PERS	3202	0.00	0.00	0.00	8,986.00	70,333.00
OASDI / Medicare Certificated	3301	0.00	0.00	0.00	54,560.00	38,072.00
OASDI / Medicare Classified	3302	0.00	0.00	0.00	56,213.00	55,280.00
Health & welfare - Certifiated	3401	0.00	0.00	0.00	24,711.00	44,796.00
Health & welfare - Classified	3402	0.00	0.00	0.00	112,368.00	103,520.00
SUI - Certificated	3501	0.00	0.00	0.00	3,743.00	7,877.00
SUI - Classified	3502	0.00	0.00	0.00	988.00	2,169.00
W / C - Certificated	3601	0.00	0.00	0.00	106,471.00	126,020.00
W / C - Classified	3602	0.00	0.00	0.00	27,700.00	34,686.00
W / C - Classified	3701	0.00	0.00	0.00	0.00	21,401.00
W / C - Classified	3702	0.00	0.00	0.00	0.00	27,336.00
PERS Reduction - Classified	3802	0.00	0.00	0.00	60,304.00	17,550.00
Subtotal		0.00	0.00	0.00	698,439.00	765,638.00
Books and Supplies:						
Apprv Texts & Corr materials	4100	0.00	0.00	0.00	45,297.00	11,500.00
Textbooks for resale	4150	0.00	0.00	0.00	9,500.00	10,000.00
Materials & supplies	4300	0.00	0.00	0.00	36,766.00	2,500.00
Other supplies	4350	0.00	0.00	0.00	47,404.00	28,000.00
Equipment \$500 to \$5000	4400	0.00	0.00	0.00	49,853.00	25,595.00
Subtotal		0.00	0.00	0.00	188,820.00	77,595.00

BERKELEY UNIFIED SCHOOL DISTRICT						
Adult Education - Fund 11						
Year-to-year Comparison						
					3rd	
	SACS	Audited	Audited	Audited	Interim	Adopted
DESCRIPTION	CODE	Actuals	Actuals	Actuals	Projected	2003-2004
		1999-2000	2000-2001	2001-2002	2002-2003	
Services, Other Operating Supplies:						
Travel & conference	5200	0.00	0.00	0.00	15,845.00	2,500.00
Travel / training	5220	0.00	0.00	0.00	497.00	0.00
Local Travel	5230	0.00	0.00	0.00	500.00	0.00
Dues & memberships	5300	0.00	0.00	0.00	835.00	0.00
Water / sewage	5510	0.00	0.00	0.00	10,000.00	10,000.00
Natural gas	5520	0.00	0.00	0.00	8,000.00	8,000.00
Garbage	5540	0.00	0.00	0.00	5,000.00	5,000.00
Electricity	5550	0.00	0.00	0.00	46,000.00	46,000.00
Alarm Service	5570	0.00	0.00	0.00	1,800.00	1,800.00
Rentals, leases & repairs	5600	0.00	0.00	0.00	77,978.00	59,000.00
Maintenance contracts	5620	0.00	0.00	0.00	0.00	25,000.00
Prof / consulting services / opr svc	5800	0.00	0.00	0.00	80,927.00	21,844.00
Instr Personal Serv (gen)	5805	0.00	0.00	0.00	8,000.00	0.00
Workability II Match	5810	0.00	0.00	0.00	59,900.00	60,000.00
Carryover funds	5890	0.00	0.00	0.00	37,350.00	0.00
Outside Printing	5820	0.00	0.00	0.00	0.00	4,000.00
Postage	5910	0.00	0.00	0.00	13,069.00	0.00
Telephone	5930	0.00	0.00	0.00	13,105.00	8,000.00
Subtotal		0.00	0.00	0.00	378,806.00	251,144.00
Capital Outlay:						
Equipment	6400	0.00	0.00	0.00	5,000.00	0.00
Direct Support - interfund	7350	0.00	0.00	0.00	1,378.00	0.00
Indirect Cost - interfund	7390	0.00	0.00	0.00	199,448.00	234,883.00
TOTAL EXPENDITURES		0.00	0.00	0.00	5,199,783.00	4,723,165.00
Excess/ (deficiency) of Revenue over Ex		0.00	0.00	0.00	(26,959.00)	0.00
BEGINNING BALANCE		0.00	0.00	0.00	122,943.00	95,984.00
ENDING BALANCE		\$0.00	\$0.00	\$0.00	\$95,984.00	\$95,984.00
AUDIT ADJUSTMENT - INVESTMENT INTEREST					0.00	0.00
ADJUSTMENT - PERS REDUCTION						25,413.00
ADJUSTED ENDING BALANCE					95,984.00	121,397.00