Orcas Island School District
Budget Analysis
2006-07

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	Before Adjustments	Adjustments	Other	Projected
Beginning Fund Balance	**$ 17,997**	**$ -**	**$ (17,330)**	**$ 667**
Revenue (*1)	$ 4,827,606	$ -	$ 20,000	**$ 4,847,606**
S-275 & Days (ESD)	$ -	$ 68,117	$ -	**$ 68,117**
OICF Donation	$ -	$ 40,000	$ -	**$ 40,000**
OIEF Donation	$ -	$ 40,000	$ -	**$ 40,000**
Total Revenue	**$ 4,827,606**	**$ 148,117**	**$ 20,000**	**$ 4,995,723**
Expenditures				
YTD Staff (Thru 3/31/07)	$ 2,372,314	$ -	$ -	**$ 2,372,314**
Enc Staff (Thru 8/31/07)	$ 1,683,067	$ -	$ -	**$ 1,683,067**
YTD NERC (Thru 3/31/07)	$ 461,538	$ -	$ -	**$ 461,538**
Enc NERC (Thru 8/31/07)	$ 427,517	$ -	$ -	**$ 427,517**
Other (Potential for Audit Recovery)	$ -	$ -	$ 25,000	**$ 25,000**
Total Expenditures	**$ 4,944,435**	**$ -**	**$ 25,000**	**$ 4,969,435**
Net Operating Impact	**$ (116,829)**	**$ 148,117**	**$ (5,000)**	**$ 26,288**
Ending Fund Balance	**$ (98,832)**	**$ 148,117**	**$ (22,330)**	**$ 26,955**

7-month Avg Personnel YTD	**$ 338,902**
5-month Avg Personnel Encumb	**$ 336,613**
Difference Per Month	**$ (2,289)**
Fund Balance Potential Impact	**$ (11,444)**
7-month Avg NERC YTD	**$ 65,934**
5-month Avg NERC Encumb	**$ 85,503**
Difference Per Month	**$ 19,569**
Fund Balance Potential Impact	**$ 97,847**
Reconciling Items (NERC's not incurred as part of seven-mo average)	
Audit	**$ (10,000)**
ESD189 Additional Services	**$ (17,500)**
Personnel Audit Required	**$ (10,000)**
Liability Insurance Newly Paid	**$ (25,000)**
Total Reconciling Items	**$ (62,500)**
Difference per Month	**$ (12,500)**

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Revenue	Budget	Adjust to Feb-07 YTD (Local Rev Only)	Adjust for Mar-07 to Yr End	Adj Budg	(5-yr average) 2001-02 to 2005-06	(5-yr High) 2001-02 to 2005-06	(5-yr Low) 2001-02 to 2005-06
Total Local Tax Revenue	$ 914,657	$ 5,000	$ -	$ 919,657	$ 800,192	$ 839,610	$ 747,941
Total Local Non-tax Revenue	$ 165,968	$ (50,954)	$ 70,000	$ 185,014	$ 230,566	$ 360,968	$ 127,969
Total State General Purpose Revenue	$ 2,659,897	$ 125,236	$ -	$ 2,785,133	$ 2,491,331	$ 2,612,746	$ 2,420,683
Total State Special Purpose Revenue	$ 588,119	$ 29,095	$ -	$ 617,214	$ 493,234	$ 626,351	$ 398,646
Total Federal General Purpose	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Federal Special Purpose	$ 380,302	$ 52,173	$ -	$ 432,475	$ 381,262	$ 702,998	$ 183,188
Total Other District Revenue	$ 26,869	$ -	$ -	$ 26,869	$ 38,070	$ 48,190	$ 30,564
Total Other Agency Revenue	$ 105,619	$ (96,259)	$ -	$ 9,360	$ 70,070	$ 196,827	$ 2,586
Total Revenue (excl Contingency)	$ 4,841,431	$ 64,291	$ 70,000	$ 4,975,723	$ 4,504,725	$ 5,387,689	$ 3,911,576
Contingency	$ 250,000	$ (64,291)	$ (70,000)	$ 115,709	$ -	$ -	$ -
Total Revenue (incl Contingency)	$ 5,091,431	$ 0	$ -	$ 5,091,432	$ 4,504,725	$ 5,387,689	$ 3,911,576
Per WSIPC	$ 5,091,431	$ -	$ -	$ 5,091,431	$ 4,502,329	$ 4,473,149	$ 4,453,695
Accounting Verification Only	$ -	$ (0)	$ -	$ (1)	$ (2,396)	n/a	n/a

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Program Title (Prog #)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local tax	$ 914,657	$ 919,657	$ 5,000
Local non-tax	$ 165,968	$ 185,014	$ 19,046
State, General Purpose	$ 2,659,897	$ 2,785,133	$ 125,236
State, Special Purpose	$ 588,119	$ 617,214	$ 29,095
Federal, General Purpose	$ -	$ -	$ -
Federal, Special Purpose	$ 380,302	$ 432,475	$ 52,173
Other District Revenue	$ 26,869	$ 26,869	$ -
Other Agency Revenue	$ 105,619	$ 9,360	$ (96,259)
Other (Contingency)	$ 250,000	$ -	$ (250,000)
Total Revenue	$ 5,091,431	$ 4,975,723	$ (115,709)
Expenditures			
Regular Instruction	$ 2,322,773	$ 2,546,550	$ (223,777)
Special Education Instruction	$ 467,585	$ 514,055	$ (46,470)
Vocational Instruction	$ 112,856	$ 103,153	$ 9,703
Compensatory Education Instruction	$ 417,713	$ 402,988	$ 14,725
Other Instructional Programs	$ 431,129	$ 136,546	$ 294,583
Support Services	$ 1,196,948	$ 1,241,143	$ (44,195)
Transfers	$ -	$ -	$ -
Contingency	$ -	$ -	$ -
Total Expenditures	$ 4,949,004	$ 4,944,435	$ 4,569
Net Program - Favor (Unfav)	$ 142,427	$ 31,287	$ (111,140)

Expenditure Summary	Prog #	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Basic Education	01	$ 2,322,773	$ -	$ 2,322,773	$ 1,496,658	$ 1,049,892	$ 2,546,550	$ (223,777)
Special Education, State	21	$ 355,461	$ -	$ 355,461	$ 234,975	$ 172,394	$ 407,368	$ (51,907)
Special Education, Federal	24	$ 112,124	$ -	$ 112,124	$ 62,903	$ 43,783	$ 106,686	$ 5,438
Vocational Education, State	31	$ 104,813	$ -	$ 104,813	$ 57,043	$ 40,286	$ 97,329	$ 7,484
Vocational Education, Federal	38	$ 8,043	$ -	$ 8,043	$ 5,824	$ -	$ 5,824	$ 2,219
Title I	51	$ 155,028	$ -	$ 155,028	$ 74,301	$ 55,486	$ 129,787	$ 25,241
Tite II	52	$ 28,971	$ -	$ 28,971	$ 14,288	$ 9,394	$ 23,682	$ 5,289
Learning Assistance Program	55	$ 23,637	$ -	$ 23,637	$ 15,546	$ 11,255	$ 26,801	$ (3,164)
Readiness to Learn	58	$ 39,824	$ -	$ 39,824	$ 29,145	$ 20,739	$ 49,884	$ (10,060)
Promoting Academic Success	63	$ 5,412	$ -	$ 5,412	$ 1,138	$ 6,969	$ 8,107	$ (2,695)
Bilingual Education	65	$ 4,432	$ -	$ 4,432	$ 5,117	$ -	$ 5,117	$ (685)
Student Achievement (I-728)	66	$ 160,409	$ -	$ 160,409	$ 96,341	$ 63,271	$ 159,612	$ 797
Highly Capable	74	$ 3,272	$ -	$ 3,272	$ 460	$ 3,136	$ 3,596	$ (324)
Other Instructional	79	$ 427,857	$ -	$ 427,857	$ 78,916	$ 54,034	$ 132,950	$ 294,907
District Wide Support	97	$ 936,647	$ -	$ 936,647	$ 490,784	$ 456,631	$ 947,415	$ (10,768)
Food Services	98	$ 162,668	$ -	$ 162,668	$ 101,080	$ 76,493	$ 177,574	$ (14,906)
Pupil Transportation	99	$ 97,633	$ -	$ 97,633	$ 69,335	$ 46,819	$ 116,154	$ (18,521)
Transfers	xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures		$ 4,949,004	$ -	$ 4,949,004	$ 2,833,852	$ 2,110,583	$ 4,944,435	$ 4,569
Per WSIPC		$ 4,949,004	n/a	$ 4,949,004	$ 2,833,852	n/a	n/a	n/a
Difference		$ -	n/a	$ -	$ 0	n/a	n/a	n/a

Monthly Test	
# of Months	5
Average Monthly Costs	$ 422,117
	$ (86,403)

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Staffing Expenditure Analysis

Description	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local tax	n/a	n/a	n/a
Local non-tax	n/a	n/a	n/a
State, General Purpose	n/a	n/a	n/a
State, Special Purpose	n/a	n/a	n/a
Federal, General Purpose	n/a	n/a	n/a
Federal, Special Purpose	n/a	n/a	n/a
Other District Revenue	n/a	n/a	n/a
Other Agency Revenue	n/a	n/a	n/a
Other (Contingency)	n/a	n/a	n/a
Total Revenue	$ -	$ -	$ -
Expenditures			
Regular Instruction	$ 2,175,773	$ 2,367,997	$ (192,224)
Special Education Instruction	$ 445,585	$ 473,529	$ (27,944)
Vocational Instruction	$ 92,913	$ 80,780	$ 12,133
Compensatory Education Instruction	$ 345,977	$ 395,315	$ (49,338)
Other Instructional Programs	$ 81,002	$ 87,002	$ (6,000)
Support Services	$ 619,143	$ 650,758	$ (31,615)
Transfers	$ -	$ 22,545	$ (22,545)
Contingency	$ -	$ -	$ -
Total Expenditures	$ 3,760,393	$ 4,077,926	$ (317,533)
Net Program - Favor (Unfav)	n/a	n/a	n/a

Expenditure Summary	Prog #	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Basic Education	01	$ 2,175,773	$ -	$ 2,175,773	$ 1,381,525	$ 986,472	$ 2,367,997	$ (192,224)
Special Education, State	21	$ 333,461	$ -	$ 333,461	$ 215,853	$ 150,990	$ 366,843	$ (33,382)
Special Education, Federal	24	$ 112,124	$ -	$ 112,124	$ 62,903	$ 43,783	$ 106,686	$ 5,438
Vocational Education, State	31	$ 92,913	$ -	$ 92,913	$ 48,277	$ 32,503	$ 80,780	$ 12,133
Vocational Education, Federal	38	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Title I	51	$ 126,034	$ -	$ 126,034	$ 73,311	$ 51,311	$ 124,622	$ 1,412
Tite II	52	$ 709	$ -	$ 709	$ 13,151	$ 9,394	$ 22,545	$ (21,836)
Learning Assistance Program	55	$ 13,822	$ -	$ 13,822	$ 15,546	$ 11,255	$ 26,801	$ (12,979)
Readiness to Learn	58	$ 35,159	$ -	$ 35,159	$ 28,320	$ 20,692	$ 49,012	$ (13,853)
Promoting Academic Success	63	$ 5,412	$ -	$ 5,412	$ 840	$ 6,969	$ 7,809	$ (2,397)
Bilingual Education	65	$ 4,432	$ -	$ 4,432	$ 4,915	$ -	$ 4,915	$ (483)
Student Achievement (I-728)	66	$ 160,409	$ -	$ 160,409	$ 96,341	$ 63,271	$ 159,612	$ 797
Highly Capable	74	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Instructional	79	$ 81,002	$ -	$ 81,002	$ 49,664	$ 37,338	$ 87,002	$ (6,000)
District Wide Support	97	$ 471,642	$ -	$ 471,642	$ 276,534	$ 193,881	$ 470,415	$ 1,227
Food Services	98	$ 100,168	$ -	$ 100,168	$ 62,991	$ 45,003	$ 107,994	$ (7,826)
Pupil Transportation	99	$ 47,333	$ -	$ 47,333	$ 42,144	$ 30,205	$ 72,349	$ (25,016)
Transfers	xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures		$ 3,760,393	$ -	$ 3,760,393	$ 2,372,314	$ 1,683,067	$ 4,055,381	$ (294,988)
Per WSIPC		$ 3,760,393	n/a	$ 3,760,393	$ 2,372,314	n/a	n/a	n/a
Difference		$ -	n/a	$ -	$ 0	n/a	n/a	n/a

Monthly Test
# of Months 5
Average Monthly Costs $ 336,613
$ 11,443

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Non-employee Related Cost (NERC) Expenditure Analysis

Description	Diff - Fav (Unfav)
Revenue	
Total Revenue	$ -
Expenditures	
Total Expenditures	$ 298,420
Net Program - Favor (Unfav)	n/a

Expenditure Summary	Prog #	Adj Budget	Expend plus Enc	Budget Avail	2005-06	2004-05	2003-04	2002-03	2001-02
Basic Education	01	$ 147,000	$ 178,554	$ (31,554)	$ 190,050	$ 220,608	$ 212,429	$ 232,337	$ 208,607
Special Education, State	21	$ 22,000	$ 40,526	$ (18,526)	$ 30,988	$ 31,301	$ 32,556	$ 24,121	$ 24,213
Special Education, Federal	24	$ -	$ -	$ -	$ 2,390	$ -	$ 1,000	$ 11,768	$ -
Vocational Education, State	31	$ 11,900	$ 16,549	$ (4,649)	$ 11,027	$ 12,410	$ 12,860	$ 19,447	$ 16,268
Vocational Education, Federal	38	$ 8,043	$ 5,824	$ 2,219	$ 9,113	$ 8,366	$ 7,476	$ -	$ -
Title I	51	$ 28,994	$ 5,165	$ 23,829	$ 2,669	$ 2,254	$ 2,627	$ 133	$ -
Tite II	52	$ 28,262	$ 1,137	$ 27,125	$ 7,279	$ 5,960	$ 8,204	$ 639	$ -
Learning Assistance Program	55	$ 9,815	$ -	$ 9,815	$ -	$ -	$ 272	$ -	$ 1,173
Readiness to Learn	58	$ 4,665	$ 872	$ 3,793	$ 2,168	$ 1,868	$ 6,208	$ 2,369	$ 18,490
Promoting Academic Success	63	$ -	$ 297	$ (297)	$ -	$ -	$ -	$ -	$ -
Bilingual Education	65	$ -	$ 202	$ (202)	$ -	$ -	$ 158	$ 435	$ -
Student Achievement (I-728)	66	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Highly Capable	74	$ 3,272	$ 3,596	$ (324)	$ 4,052	$ 1,808	$ 1,616	$ 6,640	$ 3,957
Other Instructional	79	$ 346,855	$ 45,949	$ 300,906	$ 53,544	$ 48,735	$ 77,974	$ 50,806	$ 91,753
District Wide Support	97	$ 465,005	$ 477,000	$ (11,995)	$ 421,152	$ 289,274	$ 312,614	$ 258,197	$ 292,449
Food Services	98	$ 62,500	$ 69,580	$ (7,080)	$ 60,167	$ 65,984	$ 72,930	$ 67,329	$ 75,271
Pupil Transportation	99	$ 50,300	$ 43,805	$ 6,495	$ 33,987	$ 32,497	$ 27,352	$ 27,158	$ 29,483
Transfers	xx	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,838	$ 18,512
Total Program Expenditures		$ 1,188,611	$ 889,055	$ 299,556	$ 828,586	$ 721,065	$ 776,276	$ 707,217	$ 780,176
Per WSIPC		$ 1,188,611	n/a	n/a	$ 828,586	$ 721,066	$ 776,273	$ 707,216	$ 780,176
Difference		$ -	n/a	n/a	$ -	$ (1)	$ 3	$ 1	$ -

Monthly Test
# of Months
Average Monthly Costs

Legal & Audit
ESD189
Personnel Audit
Insurance

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Basic Education (Prog 01)	Adopted Budget	Budg Adj	Adj Budget
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ -	$ -	$ -
Total Revenue	$ -	$ -	$ -
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 1,510,503	$ 1,600,301	$ (89,798)
Classified	$ 172,549	$ 227,411	$ (54,862)
Benefits	$ 492,721	$ 540,284	$ (47,563)
NERC's	$ 147,000	$ 178,554	$ (31,554)
Total Expenditures	$ 2,322,773	$ 2,546,550	$ (223,777)
Net Program - Favor (Unfav)	$ (2,322,773)	$ (2,546,550)	$ (223,777)

Commentary

Status: Program subject to on-going program needs - staffing & NERC's are limited to program necessity

1) District has adjusted staffing encumbrance based upon 1077 Excess Cost Methodology for special education Safety Net needs, 2) District has adjusted staffing encumbrance to reflect the 7-mo average over the remaining five months, 3) anticipated supply costs tied to program needs in various district programs (ex: ALE, bldgs, etc.), 4) activity 23 encumbrance adjusted to recognize July/August staffing not encumbered in accounting system, 5) additional encumbrance for activity 28 to ensure that athletic costs are materially anticipated, 6) Act 27 assumed $5,000 more and JV of $4,000 to 51 for RTI training

Basic Education (Prog 01)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 1,510,503	$ -	$ 1,510,503	$ 945,589	$ -	$ 945,589	$ 611,555	$ 43,157	$ 654,713	$ 1,600,301	$ (89,798)
Classified	$ 172,549	$ -	$ 172,549	$ 133,579	$ -	$ 133,579	$ 75,140	$ 18,692	$ 93,832	$ 227,411	$ (54,862)
Benefits	$ 492,721	$ -	$ 492,721	$ 302,357	$ -	$ 302,357	$ 228,288	$ 9,639	$ 237,928	$ 540,284	$ (47,563)
Supplies	$ 90,000	$ -	$ 90,000	$ 77,817	$ -	$ 77,817	$ 3,968	$ 37,000	$ 40,968	$ 118,785	$ (28,785)
Contractual Services	$ 50,000	$ -	$ 50,000	$ 29,411	$ -	$ 29,411	$ 17,516	$ 1,500	$ 19,016	$ 48,427	$ 1,573
Travel	$ 6,000	$ -	$ 6,000	$ 4,857	$ -	$ 4,857	$ 187	$ 3,250	$ 3,437	$ 8,294	$ (2,294)
Capital Outlay	$ 1,000	$ -	$ 1,000	$ 3,048	$ -	$ 3,048	$ -	$ -	$ -	$ 3,048	$ (2,048)
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 2,322,773	$ -	$ 2,322,773	$ 1,496,658	$ -	$ 1,496,658	$ 936,653	$ 113,239	$ 1,049,892	$ 2,546,550	$ (223,777)

Basic Education Library Resources (01-22)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ 52,548	$ -	$ 52,548	$ 41,942	$ -	$ 41,942	$ 27,956	$ 528	$ 28,483	$ 70,425	$ (17,877)

Basic Education Principal's Office (01-23)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ 252,794	$ -	$ 252,794	$ 201,423	$ -	$ 201,423	$ 107,319	$ 36,312	$ 143,631	$ 345,054	$ (92,260)

Basic Education Guidance Office (01-24)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ 73,245	$ -	$ 73,245	$ 46,699	$ -	$ 46,699	$ 31,679	$ 1,000	$ 32,679	$ 79,378	$ (6,133)

Basic Education Safety (01-25)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Basic Education Health Services (01-26)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ 11,930	$ -	$ 11,930	$ 6,842	$ -	$ 6,842	$ 4,735	$ -	$ 4,735	$ 11,577	$ 353

Basic Education Teaching (01-27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ 1,917,171	$ -	$ 1,917,171	$ 1,149,210	$ -	$ 1,149,210	$ 750,313	$ 53,399	$ 803,712	$ 1,952,921	$ (35,750)

Basic Education Extra-Curricular (01-28)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ 15,085	$ -	$ 15,085	$ 50,543	$ -	$ 50,543	$ 14,651	$ 22,000	$ 36,651	$ 87,194	$ (72,109)

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Special Education, State (Prog 21)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ 245,725	$ 281,940	$ 36,215
Total Revenue	$ 245,725	$ 281,940	$ 36,215
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 205,161	$ 216,692	$ (11,531)
Classified	$ 60,112	$ 77,056	$ (16,944)
Benefits	$ 68,188	$ 73,095	$ (4,907)
NERC's	$ 22,000	$ 40,526	$ (18,526)
Total Expenditures	$ 355,461	$ 407,368	$ (51,907)
Net Program - Favor (Unfav)	$ (109,736)	$ (125,428)	$ (15,692)

Commentary

Status: Program closed for additional staff hire and NERC's limited to necessity only

1) District has JV'd two staff (para-educators) to prog 24, same cost objective to utilize prog 24 dollars in full - staff are 100% special education and eligible for semi-annual certification, 2) District has JV prepared to move $937.77 from prog 24 NERC's to prog 21 due to 1000-b budget structure and $7,327.23 of encumbered NERC's from 24 for 1000-b issue, 3) District has adjusted staff to meet 1077 Excess Cost Methodology between prog 01 and prog 21. JV prepared and completed during Safety Net application process, encumbrance adjustments below reflect this fact - need to ensure that April 2007 shows appropriate staff accounting allocations, see prog 21 data sheet.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 205,161	$ -	$ 205,161	$ 128,000	$ -	$ 128,000	$ 103,287	$ (14,595)	$ 88,692	$ 216,692	$ (11,531)
Classified	$ 60,112	$ -	$ 60,112	$ 45,971	$ -	$ 45,971	$ 42,864	$ (11,779)	$ 31,085	$ 77,056	$ (16,944)
Benefits	$ 68,188	$ -	$ 68,188	$ 41,882	$ -	$ 41,882	$ 42,889	$ (11,676)	$ 31,213	$ 73,095	$ (4,907)
Supplies	$ 5,000	$ -	$ 5,000	$ 3,319	$ -	$ 3,319	$ 235	$ 11,708	$ 11,944	$ 15,263	$ (10,263)
Contractual Services	$ 14,500	$ -	$ 14,500	$ 12,432	$ -	$ 12,432	$ 2,320	$ 4,119	$ 6,439	$ 18,871	$ (4,371)
Travel	$ 2,500	$ -	$ 2,500	$ 3,371	$ -	$ 3,371	$ 2,521	$ 500	$ 3,021	$ 6,392	$ (3,892)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 355,461	$ -	$ 355,461	$ 234,975	$ -	$ 234,975	$ 194,117	$ (21,723)	$ 172,394	$ 407,368	$ (51,907)

Special Education Guidance (Act 24)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 8,000	$ -	$ 8,000	$ 11,429	$ -	$ 11,429	$ 4,721	$ 1,500	$ 6,221	$ 17,650	$ (9,650)

Special Education Health Services (Act 26)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 42,159	$ -	$ 42,159	$ 46,417	$ -	$ 46,417	$ 34,399	$ -	$ 34,399	$ 80,816	$ (38,657)

Special Education Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 305,302	$ -	$ 305,302	$ 177,129	$ -	$ 177,129	$ 154,996	$ (23,223)	$ 131,773	$ 308,902	$ (3,600)

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Special Education, Federal (Prog 24)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ 105,758	$ 106,452	$ 694
Other (Indirects)	$ -	$ (4,487)	$ (4,487)
Total Revenue	$ 105,758	$ 101,965	$ (3,793)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ -	$ -
Classified	$ 82,890	$ 67,241	$ 15,649
Benefits	$ 29,234	$ 39,446	$ (10,212)
NERC's	$ -	$ -	$ -
Total Expenditures	$ 112,124	$ 106,686	$ 5,438
Net Program - Favor (Unfav)	$ (6,366)	$ (4,721)	$ 1,645

Commentary

Status: Programram closed to additional staff hire and NERC's are not authorized

1) District has JV'd two staff (para-educators) from prog 21 to prog 24 (same cost objective) to fully utilize prog 24 dollars, 2) NERC's YTD & Encumbered have been adjusted to reflect no NERC costs in prog 24 due 1000-b budget structure.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 82,890	$ -	$ 82,890	$ 40,011	$ -	$ 40,011	$ 15,451	$ 11,779	$ 27,230	$ 67,241	$ 15,649
Benefits	$ 29,234	$ -	$ 29,234	$ 22,892	$ -	$ 22,892	$ 8,989	$ 7,564	$ 16,553	$ 39,446	$ (10,212)
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,708	$ (6,708)	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ 619	$ (619)	$ -	$ -	$ -
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 112,124	$ -	$ 112,124	$ 62,903	$ -	$ 62,903	$ 31,768	$ 12,016	$ 43,783	$ 106,686	$ 5,438

Special Education, Federal Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 112,124	$ -	$ 112,124	$ 62,903	$ -	$ 62,903	$ 31,768	$ 12,016	$ 43,783	$ 106,686	$ 5,438

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Vocational Education, State (Prog 31)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ 75,000	$ 75,650	$ 650
Total Revenue	$ 75,000	$ 75,650	$ 650
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 71,719	$ 62,540	$ 9,179
Classified	$ -	$ -	$ -
Benefits	$ 21,194	$ 18,240	$ 2,954
NERC's	$ 11,900	$ 16,549	$ (4,649)
Total Expenditures	$ 104,813	$ 97,329	$ 7,484
Net Program - Favor (Unfav)	$ (29,813)	$ (21,679)	$ 8,134

Commentary

Status: Program closed for additional staff hire and NERC's limited to necessity only

1) District has JV prepared to move cost of one staff member to prog 52 (technology integration) in order to fully utilize prog 52 dollars - will require time & effort adjustment back to September 2006, 2) District realizes a smaller deficit in prog 31 revenues to expenditures based upon #1, 3) District also reallocated $735 from prog 31 to prog 38 (same cost objective) to fully utilize prog 38 (Carl Perkins) dollars for 2006-07.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 71,719	$ -	$ 71,719	$ 48,082	$ (10,521)	$ 37,561	$ 32,494	$ (7,515)	$ 24,979	$ 62,540	$ 9,179
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 21,194	$ -	$ 21,194	$ 13,346	$ (2,630)	$ 10,716	$ 9,403	$ (1,879)	$ 7,524	$ 18,240	$ 2,954
Supplies	$ 9,900	$ -	$ 9,900	$ 4,083	$ -	$ 4,083	$ 3,608	$ 1,000	$ 4,608	$ 8,691	$ 1,209
Contractual Services	$ -	$ -	$ -	$ 2,029	$ -	$ 2,029	$ 175	$ 1,000	$ 1,175	$ 3,204	$ (3,204)
Travel	$ 2,000	$ -	$ 2,000	$ 2,654	$ -	$ 2,654	$ -	$ 2,000	$ 2,000	$ 4,654	$ (2,654)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 104,813	$ -	$ 104,813	$ 70,194	$ (13,151)	$ 57,043	$ 45,680	$ (5,394)	$ 40,286	$ 97,329	$ 7,484

Vocational Education Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 104,813	$ -	$ 104,813	$ 70,194	$ (13,151)	$ 57,043	$ 45,680	$ (5,394)	$ 40,286	$ 97,329	$ 7,484

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Vocational Education, Federal (Prog 38)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ 8,043	$ 6,076	$ (1,967)
Other (Indirects)	$ -	$ (256)	$ (256)
Total Revenue	$ 8,043	$ 5,820	$ (2,223)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ -	$ -
Classified	$ -	$ -	$ -
Benefits	$ -	$ -	$ -
NERC's	$ 8,043	$ 5,824	$ 2,219
Total Expenditures	$ 8,043	$ 5,824	$ 2,219
Net Program - Favor (Unfav)	$ -	$ (4)	$ (4)

Commentary

Status: Program closed for any further transactions for 2006-07

1) District has JV prepared to reallocate $735 from prog 31 to prog 38 (same cost objective) to fully utilize prog 38 (Carl Perkins) dollars for 2006-07.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ 739	$ -	$ 739	$ -	$ -	$ -	$ 739	$ (739)
Contractual Services	$ -	$ -	$ -	$ 5,085	$ -	$ 5,085	$ -	$ -	$ -	$ 5,085	$ (5,085)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 8,043	$ -	$ 8,043	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,043
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 8,043	$ -	$ 8,043	$ 5,824	$ -	$ 5,824	$ -	$ -	$ -	$ 5,824	$ 2,219

Carl Perkins, Federal (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 8,043	$ -	$ 8,043	$ 5,824	$ -	$ 5,824	$ -	$ -	$ -	$ 5,824	$ 2,219

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Orcas Island School District
Financial Analysis
2006-07

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Title I Remediation (Prog 51)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ 161,328	$ 145,439	$ (15,889)
Other (Indirects)	$ -	$ (6,130)	$ (6,130)
Total Revenue	$ 161,328	$ 139,309	$ (22,019)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 98,685	$ 96,783	$ 1,902
Classified	$ -	$ -	$ -
Benefits	$ 27,349	$ 27,838	$ (489)
NERC's	$ 28,994	$ 5,165	$ 23,829
Total Expenditures	$ 155,028	$ 129,787	$ 25,241
Net Program - Favor (Unfav)	$ 6,300	$ 9,522	$ 3,222

Commentary

Status: Program needs staffing accounting reconciliation - immaterial to overall projection

1) District has performed partial JV's for staff, need to do more but will be an overall $-0- impact to district-wide financial projection, 2) $4,000 from 01 to 51 for RTI training in the encumbrance JV section act 27-7, 3) remainder can be carry-over or reallocated to existing staff if eligible.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 98,685	$ -	$ 98,685	$ 57,105	$ -	$ 57,105	$ 35,678	$ 4,000	$ 39,678	$ 96,783	$ 1,902
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 27,349	$ -	$ 27,349	$ 16,205	$ -	$ 16,205	$ 10,883	$ 750	$ 11,633	$ 27,838	$ (489)
Supplies	$ -	$ -	$ -	$ 101	$ -	$ 101	$ -	$ -	$ -	$ 101	$ (101)
Contractual Services	$ 28,994	$ -	$ 28,994	$ 728	$ -	$ 728	$ 175	$ 4,000	$ 4,175	$ 4,903	$ 24,091
Travel	$ -	$ -	$ -	$ 161	$ -	$ 161	$ -	$ -	$ -	$ 161	$ (161)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 155,028	$ -	$ 155,028	$ 74,301	$ -	$ 74,301	$ 46,736	$ 8,750	$ 55,486	$ 129,787	$ 25,241

Title I Remediation Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 155,028	$ -	$ 155,028	$ 74,301	$ -	$ 74,301	$ 46,736	$ 4,000	$ 50,736	$ 125,037	$ 29,991

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Title II (Prog 52)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ 30,246	$ 24,724	$ (5,522)
Other (Indirects)	$ -	$ (1,042)	$ (1,042)
Total Revenue	$ 30,246	$ 23,682	$ (6,564)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 546	$ 18,036	$ (17,490)
Classified	$ -	$ -	$ -
Benefits	$ 163	$ 4,509	$ (4,346)
NERC's	$ 28,262	$ 1,137	$ 27,125
Total Expenditures	$ 28,971	$ 23,682	$ 5,289
Net Program - Favor (Unfav)	$ 1,275	$ 0	$ (1,275)

Commentary

Status: Prog closed to staff hires and NERC availability still under examination (highly limited)

1) District has JV prepared to reallocate staff member from prog 31 to prog 52 (technology integration) to fully utilize prog 52 dollars, will require time & effort on a monthly basis retroactive to September 2006, 2) District has minor amount of dollars that needs to be examine here to determine if additional JV's necesary - amount immaterial to determination of district overall financial status (less than $4,000).

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 546	$ -	$ 546	$ -	$ 10,521	$ 10,521	$ -	$ 7,515	$ 7,515	$ 18,036	$ (17,490)
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 163	$ -	$ 163	$ -	$ 2,630	$ 2,630	$ -	$ 1,879	$ 1,879	$ 4,509	$ (4,346)
Supplies	$ 3,786	$ -	$ 3,786	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,786
Contractual Services	$ 22,061	$ -	$ 22,061	$ 1,137	$ -	$ 1,137	$ -	$ -	$ -	$ 1,137	$ 20,924
Travel	$ 2,415	$ -	$ 2,415	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,415
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 28,971	$ -	$ 28,971	$ 1,137	$ 13,151	$ 14,288	$ -	$ 9,394	$ 9,394	$ 23,682	$ 5,289

Title II Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 28,971	$ -	$ 28,971	$ 1,137	$ 13,151	$ 14,288	$ -	$ 9,394	$ 9,394	$ 23,682	$ 5,289

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Learning Assistance Program (Prog 55)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ 23,591	$ 23,520	$ (71)
Federal	$ -	$ -	$ -
Other (Indirects)	$ -	$ (991)	$ (991)
Total Revenue	$ 23,591	$ 22,529	$ (1,062)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ 7,985	$ (7,985)
Classified	$ 9,399	$ 10,438	$ (1,039)
Benefits	$ 4,423	$ 8,378	$ (3,955)
NERC's	$ 9,815	$ -	$ 9,815
Total Expenditures	$ 23,637	$ 26,801	$ (3,164)
Net Program - Favor (Unfav)	$ (46)	$ (4,272)	$ (4,226)

Commentary

Status: Prog closed to additional staff hire and NERC's

1) District staffing appears materially accurate and no adjustments appear necessary at this time, 2) District eligible for indirect allocation of 4.4% (federal restricted rate), not eligible for 2006-07 given cost overrun of revenues to expenditure.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ 4,473	$ -	$ 4,473	$ 3,512	$ -	$ 3,512	$ 7,985	$ (7,985)
Classified	$ 9,399	$ -	$ 9,399	$ 6,334	$ -	$ 6,334	$ 4,104	$ -	$ 4,104	$ 10,438	$ (1,039)
Benefits	$ 4,423	$ -	$ 4,423	$ 4,738	$ -	$ 4,738	$ 3,639	$ -	$ 3,639	$ 8,378	$ (3,955)
Supplies	$ 551	$ -	$ 551	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 551
Contractual Services	$ 9,264	$ -	$ 9,264	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,264
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 23,637	$ -	$ 23,637	$ 15,546	$ -	$ 15,546	$ 11,255	$ -	$ 11,255	$ 26,801	$ (3,164)

LAP Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 23,637	$ -	$ 23,637	$ 15,546	$ -	$ 15,546	$ 11,255	$ -	$ 11,255	$ 26,801	$ (3,164)

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Readiness to Learn (Prog 58)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ 52,000	$ 52,000	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ -	$ (2,192)	$ (2,192)
Total Revenue	$ 52,000	$ 49,808	$ (2,192)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ -	$ -
Classified	$ 25,480	$ 36,377	$ (10,897)
Benefits	$ 9,679	$ 12,635	$ (2,956)
NERC's	$ 4,665	$ 872	$ 3,793
Total Expenditures	$ 39,824	$ 49,884	$ (10,060)
Net Program - Favor (Unfav)	$ 12,176	$ (76)	$ (12,252)

Commentary

Status: Program closed to staff hire or reallocation, NERC's closed as well

1) District examination indicates encumbrance materially accurate - no JV's or additional costs can occur tied to these funds.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 25,480	$ -	$ 25,480	$ 21,098	$ -	$ 21,098	$ 15,279	$ -	$ 15,279	$ 36,377	$ (10,897)
Benefits	$ 9,679	$ -	$ 9,679	$ 7,222	$ -	$ 7,222	$ 5,413	$ -	$ 5,413	$ 12,635	$ (2,956)
Supplies	$ -	$ -	$ -	$ 180	$ -	$ 180	$ 47	$ -	$ 47	$ 227	$ (227)
Contractual Services	$ 4,665	$ -	$ 4,665	$ 568	$ -	$ 568	$ -	$ -	$ -	$ 568	$ 4,097
Travel	$ -	$ -	$ -	$ 77	$ -	$ 77	$ -	$ -	$ -	$ 77	$ (77)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 39,824	$ -	$ 39,824	$ 29,145	$ -	$ 29,145	$ 20,739	$ -	$ 20,739	$ 49,884	$ (10,060)

RTL Supervision (Act 21) **Expenditures**	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 13,320	$ -	$ 13,320	$ 13,985	$ -	$ 13,985	$ 10,199	$ -	$ 10,199	$ 24,184	$ (10,864)
Benefits	$ 5,970	$ -	$ 5,970	$ 4,519	$ -	$ 4,519	$ 3,338	$ -	$ 3,338	$ 7,857	$ (1,887)
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 19,290	$ -	$ 19,290	$ 18,505	$ -	$ 18,505	$ 13,536	$ -	$ 13,536	$ 32,041	$ (12,751)

RTL Counseling (Act 24) **Expenditures**	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 12,160	$ -	$ 12,160	$ 7,112	$ -	$ 7,112	$ 5,080	$ -	$ 5,080	$ 12,192	$ (32)
Benefits	$ 3,709	$ -	$ 3,709	$ 2,703	$ -	$ 2,703	$ 2,076	$ -	$ 2,076	$ 4,778	$ (1,069)
Supplies	$ -	$ -	$ -	$ 180	$ -	$ 180	$ 47	$ -	$ 47	$ 227	$ (227)
Contractual Services	$ 4,665	$ -	$ 4,665	$ 568	$ -	$ 568	$ -	$ -	$ -	$ 568	$ 4,097
Travel	$ -	$ -	$ -	$ 77	$ -	$ 77	$ -	$ -	$ -	$ 77	$ (77)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 20,534	$ -	$ 20,534	$ 10,640	$ -	$ 10,640	$ 7,203	$ -	$ 7,203	$ 17,843	$ 2,691

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #) **Expenditures**	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Promoting Academic Success (Prog 63)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ 5,412	$ 8,107	$ 2,695
Other (Indirects)	$ -	$ -	$ -
Total Revenue	$ 5,412	$ 8,107	$ 2,695
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 4,330	$ 6,325	$ (1,995)
Classified	$ -	$ -	$ -
Benefits	$ 1,082	$ 1,484	$ (402)
NERC's	$ -	$ 297	$ (297)
Total Expenditures	$ 5,412	$ 8,107	$ (2,695)
Net Program - Favor (Unfav)	$ -	$ (0)	$ (0)

Commentary

Status: **Closed to NERC's, under review on staffing allocation**

1) District does not show as of March 28, 2007 a staff member assigned to this program - Email followup has begun to determine if an existing staff member is assigned that is eligible to this program, 2) In lieu of known allocation to an existing staff member, have assumed additional cost of $6,969 will occur in 2006-07 to fully utilize dollars.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 4,330	$ -	$ 4,330	$ 750	$ -	$ 750	$ -	$ 5,575	$ 5,575	$ 6,325	$ (1,995)
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 1,082	$ -	$ 1,082	$ 90	$ -	$ 90	$ -	$ 1,394	$ 1,394	$ 1,484	$ (402)
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ 297	$ -	$ 297	$ -	$ -	$ -	$ 297	$ (297)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 5,412	$ -	$ 5,412	$ 1,138	$ -	$ 1,138	$ -	$ 6,969	$ 6,969	$ 8,107	$ (2,695)

PAS (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 4,330	$ -	$ 4,330	$ 750	$ -	$ 750	$ -	$ 5,575	$ 5,575	$ 6,325	$ (1,995)
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 1,082	$ -	$ 1,082	$ 90	$ -	$ 90	$ -	$ 1,394	$ 1,394	$ 1,484	$ (402)
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ 297	$ -	$ 297	$ -	$ -	$ -	$ 297	$ (297)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 5,412	$ -	$ 5,412	$ 1,138	$ -	$ 1,138	$ -	$ 6,969	$ 6,969	$ 8,107	$ (2,695)

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Bilingual Education (Prog 65)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ 2,417	$ 5,873	$ 3,456
Federal	$ -	$ -	$ -
Other (Indirects)	$ -	$ (810)	$ (810)
Total Revenue	$ 2,417	$ 5,063	$ 2,646
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ 3,607	$ (3,607)
Classified	$ 3,155	$ -	$ 3,155
Benefits	$ 1,277	$ 1,308	$ (31)
NERC's	$ -	$ 202	$ (202)
Total Expenditures	$ 4,432	$ 5,117	$ (685)
Net Program - Favor (Unfav)	$ (2,015)	$ (53)	$ 1,962

Commentary

Status: Closed to all activity

1) District has JV'd one staff member from program 01 to fully utilize dollars, confirmed with R. Meitzner that the staff member is performing services eligible and tied to Bilingual education.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ 3,607	$ -	$ 3,607	$ -	$ -	$ -	$ 3,607	$ (3,607)
Classified	$ 3,155	$ -	$ 3,155	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,155
Benefits	$ 1,277	$ -	$ 1,277	$ 1,308	$ -	$ 1,308	$ -	$ -	$ -	$ 1,308	$ (31)
Supplies	$ -	$ -	$ -	$ 132	$ -	$ 132	$ -	$ -	$ -	$ 132	$ (132)
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel	$ -	$ -	$ -	$ 70	$ -	$ 70	$ -	$ -	$ -	$ 70	$ (70)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 4,432	$ -	$ 4,432	$ 5,117	$ -	$ 5,117	$ -	$ -	$ -	$ 5,117	$ (685)

Bilingual Education Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 4,432	$ -	$ 4,432	$ 5,117	$ -	$ 5,117	$ -	$ -	$ -	$ 5,117	$ (685)

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Student Achievement I-728 (Prog 66)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ 192,217	$ 191,580	$ (637)
Federal	$ -	$ -	$ -
Other (Indirects, State Rec of 16.7%)	$ -	$ (27,415)	$ (27,415)
Total Revenue	$ 192,217	$ 164,165	$ (28,052)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 126,098	$ 123,458	$ 2,640
Classified	$ -	$ -	$ -
Benefits	$ 34,311	$ 36,153	$ (1,842)
NERC's	$ -	$ -	$ -
Total Expenditures	$ 160,409	$ 159,612	$ 797
Net Program - Favor (Unfav)	$ 31,808	$ 4,553	$ (27,255)

Commentary

Status: Under examination, closed to NERC's

1) District has JV'd para-educators initially assigned/allocated to prog 66 to prog's 01, 21. Classified staff were not determined to be eligible as a part of the District's I-728 plan, 2) Assumed I-728 plan at this point is for K-12 class size reduction, and use of the state's unrestricted indirect rate (will need board action at the April 2007 board meeting) or assignment of another staff FTE that has kept class size low for 2006-07.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 126,098	$ -	$ 126,098	$ 76,486	$ -	$ 76,486	$ 46,972	$ -	$ 46,972	$ 123,458	$ 2,640
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 34,311	$ -	$ 34,311	$ 19,855	$ -	$ 19,855	$ 16,299	$ -	$ 16,299	$ 36,153	$ (1,842)
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 160,409	$ -	$ 160,409	$ 96,341	$ -	$ 96,341	$ 63,271	$ -	$ 63,271	$ 159,612	$ 797

I-728 Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 126,098	$ -	$ 126,098	$ 76,486	$ -	$ 76,486	$ 46,972	$ -	$ 46,972	$ 123,458	$ 2,640
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 34,311	$ -	$ 34,311	$ 19,855	$ -	$ 19,855	$ 16,299	$ -	$ 16,299	$ 36,153	$ (1,842)
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 160,409	$ -	$ 160,409	$ 96,341	$ -	$ 96,341	$ 63,271	$ -	$ 63,271	$ 159,612	$ 797

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Highly Capable (Prog 74)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ 3,570	$ 3,596	$ 26
Federal	$ -	$ -	$ -
Other (Indirects)	$ -	$ -	$ -
Total Revenue	$ 3,570	$ 3,596	$ 26
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ -	$ -
Classified	$ -	$ -	$ -
Benefits	$ -	$ -	$ -
NERC's	$ 3,272	$ 3,596	$ (324)
Total Expenditures	$ 3,272	$ 3,596	$ (324)
Net Program - Favor (Unfav)	$ 298	$ 0	$ (298)

Commentary

Status: Account restricted to DI or staff reallocation

1) District assumption is that these costs will be for Destination Imagination (DI) or other costs for 2006-07, 2) Staffing for 2006-07 could be reallocated for HS A/P level classes; however, not considered at this time due to likelihood that the dollars have been counted upon for annual costs such DI.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ 360	$ -	$ 360	$ -	$ -	$ -	$ 360	$ (360)
Contractual Services	$ 3,272	$ -	$ 3,272	$ 100	$ -	$ 100	$ -	$ 3,136	$ 3,136	$ 3,236	$ 36
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 3,272	$ -	$ 3,272	$ 460	$ -	$ 460	$ -	$ 3,136	$ 3,136	$ 3,596	$ (324)

Highly Capable Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 3,272	$ -	$ 3,272	$ 460	$ -	$ 460	$ -	$ 3,136	$ 3,136	$ 3,596	$ (324)

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Other Instructional (Prog 79)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ 11,556	$ 11,556
Federal	$ -	$ 100,659	$ 100,659
Other (Indirects)	$ 432,481	$ -	$ (432,481)
Total Revenue	$ 432,481	$ 112,215	$ (320,266)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 6,068	$ 4,418	$ 1,650
Classified	$ 53,056	$ 62,329	$ (9,273)
Benefits	$ 21,878	$ 20,254	$ 1,624
NERC's	$ 346,855	$ 45,949	$ 300,906
Total Expenditures	$ 427,857	$ 132,950	$ 294,907
Net Program - Favor (Unfav)	$ 4,624	$ (20,735)	$ (25,359)

Commentary

Status: Program closed to all activity other than staffing cost reallocation, NERC's closed

1) District accounting system has rendered the examination of this program to be materially unreliable - further work will occur, 2) examination of personnel encumbrance appears somewhat reasonable but not fully reliable - therefore, additional $7,500 encumbrance in NERC's assumed to ensure that accounting for costs in the program are considered as a part of the overall financial performance for 2006-07.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 6,068	$ -	$ 6,068	$ 2,618	$ -	$ 2,618	$ 1,800	$ -	$ 1,800	$ 4,418	$ 1,650
Classified	$ 53,056	$ -	$ 53,056	$ 35,375	$ -	$ 35,375	$ 26,954	$ -	$ 26,954	$ 62,329	$ (9,273)
Benefits	$ 21,878	$ -	$ 21,878	$ 11,671	$ -	$ 11,671	$ 8,583	$ -	$ 8,583	$ 20,254	$ 1,624
Supplies	$ 1,700	$ -	$ 1,700	$ 3,234	$ -	$ 3,234	$ 126	$ 5,000	$ 5,126	$ 8,360	$ (6,660)
Contractual Services	$ 340,502	$ -	$ 340,502	$ 25,188	$ -	$ 25,188	$ 9,071	$ 2,500	$ 11,571	$ 36,759	$ 303,743
Travel	$ 4,653	$ -	$ 4,653	$ 830	$ -	$ 830	$ -	$ -	$ -	$ 830	$ 3,823
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 427,857	$ -	$ 427,857	$ 78,916	$ -	$ 78,916	$ 46,534	$ 7,500	$ 54,034	$ 132,950	$ 294,907

Other Instructional Counseling (Act 24)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 200,572	$ -	$ 200,572	$ 58,895	$ -	$ 58,895	$ 35,421	$ 7,500	$ 42,921	$ 101,816	$ 98,756

Other Instructional Health Svcs (Act 26)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ 175	$ -	$ 175	$ -	$ -	$ -	$ 175	$ (175)

Other Instructional Teaching (Act 27)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 227,285	$ -	$ 227,285	$ 19,846	$ -	$ 19,846	$ 11,113	$ -	$ 11,113	$ 30,959	$ 196,326

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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District-wide Support (Prog 97)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ -	$ -	$ -
Total Revenue	$ -	$ -	$ -
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ 100,000	$ 100,000	$ (0)
Classified	$ 265,662	$ 246,189	$ 19,473
Benefits	$ 105,980	$ 124,225	$ (18,245)
NERC's	$ 465,005	$ 477,000	$ (11,995)
Total Expenditures	$ 936,647	$ 947,415	$ (10,768)
Net Program - Favor (Unfav)	$ (936,647)	$ (947,415)	$ (10,768)

Commentary

Status: Program subject to unforeseen costs in utilities, legal, and add'l staff time.

1) District has estimated additonal encumbrance for audit, legal, ESD189 services, personnel file audit, and utilities, 2) District has adjusted staffing encumbrance to reflect anticipated costs by activity based upon a 7-mo average, 3) utility costs have been adjusted to anticipate the costs being annualized based upon a 6-mo average as billing from utilities are usually paid one month in arrears, 4) the program is subject to summer maintenance needs that have been incorporated into the anticipated encumbrances - deferral of maintenance is not highly recommended as future costs arise by ignoring on-going infrastructure upkeep, and 5) overall NERC's for program 97 are more than 2005-06 - matieral portion tied to utilities, personnel audit, audit fees that were not in 2005-06.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 100,000	$ -	$ 100,000	$ 58,333	$ -	$ 58,333	$ 25,000	$ 16,667	$ 41,667	$ 100,000	$ 125,000
Classified	$ 265,662	$ -	$ 265,662	$ 147,735	$ -	$ 147,735	$ 71,569	$ 26,885	$ 98,454	$ 246,189	$ 317,759
Benefits	$ 105,980	$ -	$ 105,980	$ 70,466	$ -	$ 70,466	$ 46,577	$ 7,183	$ 53,760	$ 124,225	$ 170,803
Supplies	$ 80,750	$ -	$ 80,750	$ 22,848	$ -	$ 22,848	$ 12,798	$ 18,000	$ 30,798	$ 53,646	$ 66,444
Contractual Services	$ 363,705	$ -	$ 363,705	$ 185,500	$ -	$ 185,500	$ 170,550	$ 59,270	$ 229,820	$ 415,320	$ 585,870
Travel	$ 14,550	$ -	$ 14,550	$ 2,415	$ -	$ 2,415	$ 132	$ 2,000	$ 2,132	$ 4,547	$ 4,679
Capital Outlay	$ 6,000	$ -	$ 6,000	$ 3,487	$ -	$ 3,487	$ -	$ -	$ -	$ 3,487	$ 3,487
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 936,647	$ -	$ 936,647	$ 490,784	$ -	$ 490,784	$ 326,627	$ 130,005	$ 456,631	$ 947,415	$ 1,274,042

DW Support Board (Act 11)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 38,000	$ -	$ 38,000	$ 25,266	$ -	$ 25,266	$ 7,563	$ 15,000	$ 22,563	$ 47,830	$ (9,830)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 38,000	$ -	$ 38,000	$ 25,266	$ -	$ 25,266	$ 7,563	$ 15,000	$ 22,563	$ 47,830	$ (9,830)

DW Support Supt (Act 12)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ 100,000	$ -	$ 100,000	$ 58,333	$ -	$ 58,333	$ 25,000	$ 16,667	$ 41,667	$ 100,000	$ (0)
Classified	$ 46,806	$ -	$ 46,806	$ 27,304	$ -	$ 27,304	$ 11,702	$ -	$ 11,702	$ 39,005	$ 7,801
Benefits	$ 28,736	$ -	$ 28,736	$ 21,013	$ -	$ 21,013	$ 12,340	$ 3,808	$ 16,147	$ 37,160	$ (8,424)
Supplies	$ 8,000	$ -	$ 8,000	$ 3,839	$ -	$ 3,839	$ 4,485	$ 1,000	$ 5,485	$ 9,325	$ (1,325)
Contractual Services	$ 17,016	$ -	$ 17,016	$ 1,645	$ -	$ 1,645	$ -	$ 2,500	$ 2,500	$ 4,145	$ 12,871

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Travel	$ 3,000	$ -	$ 3,000	$ 1,579	$ -	$ 1,579	$ -	$ 1,500	$ 1,500	$ 3,079	$ (79)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 203,558	$ -	$ 203,558	$ 113,713	$ -	$ 113,713	$ 53,526	$ 25,475	$ 79,001	$ 192,714	$ 10,844

DW Support Bus Offc (Act 13) Expenditures	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 42,304	$ -	$ 42,304	$ 27,904	$ -	$ 27,904	$ 13,163	$ 7,500	$ 20,663	$ 48,567	$ (6,263)
Benefits	$ 17,085	$ -	$ 17,085	$ 11,587	$ -	$ 11,587	$ 8,429	$ 1,000	$ 9,429	$ 21,016	$ (3,931)
Supplies	$ 4,000	$ -	$ 4,000	$ 3,462	$ -	$ 3,462	$ 2,091	$ 1,000	$ 3,091	$ 6,553	$ (2,553)
Contractual Services	$ 58,654	$ -	$ 58,654	$ 20,737	$ -	$ 20,737	$ 40,779	$ 20,000	$ 60,779	$ 81,516	$ (22,862)
Travel	$ 11,550	$ -	$ 11,550	$ 804	$ -	$ 804	$ 132	$ 500	$ 632	$ 1,436	$ 10,114
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 133,593	$ -	$ 133,593	$ 64,493	$ -	$ 64,493	$ 64,593	$ 30,000	$ 94,593	$ 159,087	$ (25,494)

DW Support Plant Supv (Act 61) Expenditures	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ 14,011	$ -	$ 14,011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,011
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 14,011	$ -	$ 14,011	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,011

DW Support Grounds (Act 62) Expenditures	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 14,248	$ -	$ 14,248	$ 8,355	$ -	$ 8,355	$ 3,581	$ 2,385	$ 5,966	$ 14,321	$ (73)
Benefits	$ 3,562	$ -	$ 3,562	$ 2,854	$ -	$ 2,854	$ 1,761	$ 275	$ 2,036	$ 4,890	$ (1,328)
Supplies	$ 27,300	$ -	$ 27,300	$ 2,627	$ -	$ 2,627	$ 1,571	$ 7,500	$ 9,071	$ 11,699	$ 15,601
Contractual Services	$ 5,850	$ -	$ 5,850	$ 736	$ -	$ 736	$ 442	$ 2,500	$ 2,942	$ 3,678	$ 2,172
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 50,960	$ -	$ 50,960	$ 14,572	$ -	$ 14,572	$ 7,354	$ 12,660	$ 20,014	$ 34,587	$ 16,373

DW Support Bldg Ops (Act 63) Expenditures	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 115,558	$ -	$ 115,558	$ 61,648	$ -	$ 61,648	$ 30,490	$ 13,500	$ 43,990	$ 105,638	$ 9,920
Benefits	$ 28,890	$ -	$ 28,890	$ 25,585	$ -	$ 25,585	$ 17,454	$ 850	$ 18,304	$ 43,890	$ (15,000)
Supplies	$ 17,000	$ -	$ 17,000	$ 9,254	$ -	$ 9,254	$ -	$ 5,000	$ 5,000	$ 14,254	$ 2,746
Contractual Services	$ 6,000	$ -	$ 6,000	$ 400	$ -	$ 400	$ -	$ -	$ -	$ 400	$ 5,600
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 167,448	$ -	$ 167,448	$ 96,888	$ -	$ 96,888	$ 47,944	$ 19,350	$ 67,294	$ 164,182	$ 3,266

DW Support Maintenance (Act 64)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 14,248	$ -	$ 14,248	$ 8,358	$ -	$ 8,358	$ 3,582	$ 1,500	$ 5,082	$ 13,439	$ 809
Benefits	$ 3,562	$ -	$ 3,562	$ 2,855	$ -	$ 2,855	$ 1,762	$ 500	$ 2,262	$ 5,116	$ (1,554)
Supplies	$ 22,750	$ -	$ 22,750	$ 3,584	$ -	$ 3,584	$ 4,501	$ 2,500	$ 7,001	$ 10,585	$ 12,165
Contractual Services	$ 19,125	$ -	$ 19,125	$ 19,964	$ -	$ 19,964	$ 6,405	$ 2,500	$ 8,905	$ 28,869	$ (9,744)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 6,000	$ -	$ 6,000	$ 3,487	$ -	$ 3,487	$ -	$ -	$ -	$ 3,487	$ 2,513
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 65,685	$ -	$ 65,685	$ 38,247	$ -	$ 38,247	$ 16,249	$ 7,000	$ 23,249	$ 61,496	$ 4,189

DW Support Utilities (Act 65)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 150,305	$ -	$ 150,305	$ 86,463	$ -	$ 86,463	$ 75,391	$ 15,000	$ 90,391	$ 176,854	$ (26,549)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 150,305	$ -	$ 150,305	$ 86,463	$ -	$ 86,463	$ 75,391	$ 15,000	$ 90,391	$ 176,854	$ (26,549)

DW Support Prop Sec (Act 67)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ -	$ -	$ -	$ 1,730	$ -	$ 1,730	$ -	$ 770	$ 770	$ 2,500	$ (2,500)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -	$ 1,730	$ -	$ 1,730	$ -	$ 770	$ 770	$ 2,500	$ (2,500)

DW Support Insurance (Act 68)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 35,718	$ -	$ 35,718	$ 8,337	$ -	$ 8,337	$ 27,663	$ -	$ 27,663	$ 36,000	$ (282)
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 35,718	$ -	$ 35,718	$ 8,337	$ -	$ 8,337	$ 27,663	$ -	$ 27,663	$ 36,000	$ (282)

DW Support IS (Act 72)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 32,498	$ -	$ 32,498	$ 14,167	$ -	$ 14,167	$ 9,053	$ 2,000	$ 11,053	$ 25,220	$ 7,278
Benefits	$ 10,134	$ -	$ 10,134	$ 6,572	$ -	$ 6,572	$ 4,832	$ 750	$ 5,582	$ 12,154	$ (2,020)
Supplies	$ 1,700	$ -	$ 1,700	$ 81	$ -	$ 81	$ 150	$ 1,000	$ 1,150	$ 1,231	$ 469

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Contractual Services	$ 23,037	$ -	$ 23,037	$ 14,395	$ -	$ 14,395	$ 8,138	$ 1,000	$ 9,138	$ 23,533	$ (496)
Travel	$ -	$ -	$ -	$ 33	$ -	$ 33	$ -	$ -	$ -	$ 33	$ (33)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 67,369	$ -	$ 67,369	$ 35,247	$ -	$ 35,247	$ 22,173	$ 4,750	$ 26,923	$ 62,170	$ 5,199

DW Support Motor Pool (Act 75) Expenditures	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contractual Services	$ 10,000	$ -	$ 10,000	$ 5,826	$ -	$ 5,826	$ 4,170	$ -	$ 4,170	$ 9,996	$ 4
Travel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 10,000	$ -	$ 10,000	$ 5,826	$ -	$ 5,826	$ 4,170	$ -	$ 4,170	$ 9,996	$ 4

Orcas Island School District
Financial Analysis
2006-07

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Food Service (Prog 98)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ 139,646	$ 125,135	$ (14,511)
Total Revenue	$ 139,646	$ 125,135	$ (14,511)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ -	$ -
Classified	$ 63,473	$ 70,268	$ (6,795)
Benefits	$ 36,695	$ 37,726	$ (1,031)
NERC's	$ 62,500	$ 69,580	$ (7,080)
Total Expenditures	$ 162,668	$ 177,574	$ (14,906)
Net Program - Favor (Unfav)	$ (23,022)	$ (52,439)	$ (29,417)

Commentary

Status: Program subject to unforeseen costs - staffing & NERC's program driven

1) District has estimated staffing cost to be annualized based upon 7-mo average, additional encumbrance added to reflect that, 2) additional encumbrance expected for food and for contractual services that possibly may occur.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 63,473	$ -	$ 63,473	$ 41,069	$ -	$ 41,069	$ 25,449	$ 3,750	$ 29,199	$ 70,268	$ (6,795)
Benefits	$ 36,695	$ -	$ 36,695	$ 21,922	$ -	$ 21,922	$ 14,554	$ 1,250	$ 15,804	$ 37,726	$ (1,031)
Supplies	$ 62,500	$ -	$ 62,500	$ 33,778	$ -	$ 33,778	$ 24,697	$ 5,000	$ 29,697	$ 63,475	$ (975)
Contractual Services	$ -	$ -	$ -	$ 3,712	$ -	$ 3,712	$ 794	$ 1,000	$ 1,794	$ 5,506	$ (5,506)
Travel	$ -	$ -	$ -	$ 25	$ -	$ 25	$ -	$ -	$ -	$ 25	$ (25)
Capital Outlay	$ -	$ -	$ -	$ 574	$ -	$ 574	$ -	$ -	$ -	$ 574	$ (574)
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 162,668	$ -	$ 162,668	$ 101,080	$ -	$ 101,080	$ 65,493	$ 11,000	$ 76,493	$ 177,574	$ (14,906)

Food Service Supplies (Act 42)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 62,500	$ -	$ 62,500	$ 37,340	$ -	$ 37,340	$ 25,491	$ 6,000	$ 31,491	$ 68,831	$ (6,331)

Food Service Operations (Act 44)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ 100,168	$ -	$ 100,168	$ 63,740	$ -	$ 63,740	$ 40,003	$ 5,000	$ 45,003	$ 108,743	$ (8,575)

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Pupil Transportation (Prog 99)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ 97,547	$ 82,592	$ (14,955)
Total Revenue	$ 97,547	$ 82,592	$ (14,955)
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ -	$ -
Classified	$ 32,795	$ 58,452	$ (25,657)
Benefits	$ 14,538	$ 13,897	$ 641
NERC's	$ 50,300	$ 43,805	$ 6,495
Total Expenditures	$ 97,633	$ 116,154	$ (18,521)
Net Program - Favor (Unfav)	$ (86)	$ (33,562)	$ (33,476)

Commentary

Status: **Program subject to unforeseen costs - staffing & NERC's program driven**

1) District has estimated staffing cost to be annualized based upon 7-mo average, additional encumbrance added to reflect that, 2) additional encumbrance expected for fuel and contractual services necessary to maintain a safe & efficient transportation program.

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Year-to-Date	AJE's	Adj YTD	Encumb	Enc AJE	Adj Encumb	Expend plus Enc	Budget Avail
Debit/Credit Transfer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Certificated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified	$ 32,795	$ -	$ 32,795	$ 35,061	$ -	$ 35,061	$ 13,392	$ 10,000	$ 23,392	$ 58,452	$ (25,657)
Benefits	$ 14,538	$ -	$ 14,538	$ 7,084	$ -	$ 7,084	$ 3,313	$ 3,500	$ 6,813	$ 13,897	$ 641
Supplies	$ 46,300	$ -	$ 46,300	$ 10,523	$ -	$ 10,523	$ 2,757	$ 5,000	$ 7,757	$ 18,280	$ 28,020
Contractual Services	$ -	$ -	$ -	$ 12,941	$ -	$ 12,941	$ 2,494	$ 2,500	$ 4,994	$ 17,934	$ (17,934)
Travel	$ 4,000	$ -	$ 4,000	$ 3,727	$ -	$ 3,727	$ 2,863	$ 1,000	$ 3,863	$ 7,590	$ (3,590)
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Program Expenditures	$ 97,633	$ -	$ 97,633	$ 69,335	$ -	$ 69,335	$ 24,819	$ 22,000	$ 46,819	$ 116,154	$ (18,521)
Pupil Transportation Supv (Act 51)	**Adopted Budget**	**Budg Adj**	**Adj Budget**	**Year-to-Date**	**AJE's**	**Adj YTD**	**Encumb**	**Enc AJE**	**Adj Encumb**	**Expend plus Enc**	**Budget Avail**
Total Expenditures	$ -	$ -	$ -	$ 1,800	$ -	$ 1,800	$ -	$ -	$ -	$ 1,800	$ (1,800)
Pupil Transportation Operations (Act 52)	**Adopted Budget**	**Budg Adj**	**Adj Budget**	**Year-to-Date**	**AJE's**	**Adj YTD**	**Encumb**	**Enc AJE**	**Adj Encumb**	**Expend plus Enc**	**Budget Avail**
Total Expenditures	$ 97,633	$ -	$ 97,633	$ 67,535	$ -	$ 67,535	$ 24,819	$ 22,000	$ 46,819	$ 114,354	$ (16,721)
Activity Title (Act #)	**Adopted Budget**	**Budg Adj**	**Adj Budget**	**Year-to-Date**	**AJE's**	**Adj YTD**	**Encumb**	**Enc AJE**	**Adj Encumb**	**Expend plus Enc**	**Budget Avail**
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Act #)	**Adopted Budget**	**Budg Adj**	**Adj Budget**	**Year-to-Date**	**AJE's**	**Adj YTD**	**Encumb**	**Enc AJE**	**Adj Encumb**	**Expend plus Enc**	**Budget Avail**
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Activity #)	**Adopted Budget**	**Budg Adj**	**Adj Budget**	**Year-to-Date**	**AJE's**	**Adj YTD**	**Encumb**	**Enc AJE**	**Adj Encumb**	**Expend plus Enc**	**Budget Avail**
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Activity #)	**Adopted Budget**	**Budg Adj**	**Adj Budget**	**Year-to-Date**	**AJE's**	**Adj YTD**	**Encumb**	**Enc AJE**	**Adj Encumb**	**Expend plus Enc**	**Budget Avail**
Expenditures											
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Activity #)	**Adopted Budget**	**Budg Adj**	**Adj Budget**	**Year-to-Date**	**AJE's**	**Adj YTD**	**Encumb**	**Enc AJE**	**Adj Encumb**	**Expend plus Enc**	**Budget Avail**
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Program Title (Prog #)	Adopted Budget	Projected	Diff - Fav (Unfav)
Revenue			
Local	$ -	$ -	$ -
State	$ -	$ -	$ -
Federal	$ -	$ -	$ -
Other (Indirects)	$ -	$ -	$ -
Total Revenue	$ -	$ -	$ -
Expenditures			
Debit/Credit Transfer	$ -	$ -	$ -
Certificated	$ -	$ -	$ -
Classified	$ -	$ -	$ -
Benefits	$ -	$ -	$ -
NERC's	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -
Net Program - Favor (Unfav)	$ -	$ -	$ -

Expenditure Summary	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Total Program Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Act #)	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Expenditures							
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Activity Title (Activity #)	Adopted Budget	Budg Adj	Adj Budget	Adj YTD	Adj Encumb	Expend plus Enc	Budget Avail
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -