



Garner ISD

Regular

Tuesday, May 18, 2010 7:00 PM

Agenda of Regular

The Board of Trustees Garner ISD

A Regular of the Board of Trustees of Garner ISD will be held May 18, 2010, beginning at 7:00 PM in the School Library.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Call to Order
2. Establish Quorum
3. Prayer and Pledge
4. Public Comment- Notice- Persons wanting to address the Board of Trustees are encouraged to participate in school district affairs during this portion of the agenda. Although Trustees welcome public involvement and input in school matters, patrons are first asked to go through regular school channels to resolve issues. Matters presented during this portion of the agenda are for Board consideration and information. Persons addressing the Trustees will be limited to a five-minute time limit unless granted an extension by the Board President. The matters presented shall not be discussed or acted upon the Board unless placed on the current or a future agenda for consideration/action. Please sign up to speak or ask to be recognized during this portion of the agenda if you wish to address the Board.
5. Presentation: Students and Staff Member of the Month for May
6. Consent Items
 - A. Minutes of Prior Meeting 4
 - B. Financial Report 5
 - C. Bills and Disbursement 22
7. Consider approval of Investment Policy 25
8. Consider Low Attendance Waiver 36
9. Consider 403b Plan Administrator 47
10. District employees and officers - Section 551.0774
 - A. Employment/Appointment/Reassignment/Evaluation/Duties of Personnel
 - B. Renewal/Nonrenewal/Assignment/Reassignment/Status of District Personnel
 - C. Resignation(s)

11. Discuss District options for future maintenance and construction needs
12. Superintendent's Report
 - A. TASB Summer Leadership Conference
 - B. Graduation Exercises
 - C. Budget Workshops
13. Principal's Reports
 - A. Enrollment
 - B. Testing
 - C. Willy Wonka Jr.
14. Consider Adjourn

THE COUNTY OF PARKER

GARNER INDEPENDENT SCHOOL DISTRICT

STATE OF TEXAS

On this 22nd day of April 2010 the Board of Trustees met in regular session. The following members were present to wit:

James Barton
Michael Collins
Jeff Evans
Vennetta Wiggs
Mary Michels (arrived prior to Agenda item 7)
Absent: Josh Nelms
School personnel present: Mr. Ferguson, Superintendent; Mr. Wallace, Principal

The Board convened in Regular Session at 7:15 p.m. in accordance with the Texas Open Meetings. Act. The Prayer and Pledge were led by James Barton.

The Board recognized Students of the Month: Zane Hall 1st Grade; Haleigh Wallace 8th Grade and Staff Member of the Month Karen Rueter, Resource Teacher.

Mrs. Karen McDaniel gave a presentation to the board on the new interactive white boards in the Junior High classrooms.

Motion made by Jeff Evans and seconded by Vennetta Wiggs to approve the Consent Items as presented. Motion carried with unanimous vote.

Motion made by Jeff Evans and seconded by Mary Michels to approve the textbook adoptions for 2010-2011 school year. Motion carried with unanimous vote.

Motion made by James Barton and seconded by Michael Collins to approve the resolution recognizing Teacher Appreciation Week May 3rd-7th. Motion carried with unanimous vote.

Sean Studzinski of KSQ Architects discussed timeline involved with the selection of a construction manager at risk for construction proposed under May election. Board set date for additional community information meeting concerning May 8th election as April 29th 2010 at 7:00 p.m.

Mr. Ferguson presented TEA's proposed accountability system to be used over the next three years.

Mr. Ferguson provided the Board information on property tax payments, GISD Investment Report, cash position by bank account. The library circulation and collection development data was also presented.

Principal Steve Wallace presented information to the Board on current enrollment, ongoing student assessments (Math & Reading TAKS scores for 5th and 8th grades). Select components of the ESC XI supported CSCOPE curriculum will be implemented in grades K-8 during school year 2010-2011.

Motion made by Mary Michels and seconded by Vennetta Wiggs to adjourn. Motion carried with unanimous vote.

James Barton, President, Board of Trustees

Attest: _____
Mary Nicole Michels, Secretary, Board of Trustees

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUES					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES					
5711-00.000-0-00000 TAXES-CURRENT YEAR LI	2,176,289.00	-20,117.97	-1,593,684.45	582,604.55	73.23%
5712-00.000-0-00000 TAXES, PRIOR YEARS	15,000.00	-2,405.61	-10,932.95	4,067.05	72.89%
5719-00.000-0-00000 PENALTIES-INTEREST-OT	15,000.00	-2,667.13	-9,210.83	5,789.17	61.41%
Sub Total 5710	2,206,289.00	-25,190.71	-1,613,828.23	592,460.77	73.15%
5740 - OTHER REVENUES LOCAL SOURCES					
5742-00.000-0-00000 EARNINGS TEMP DEPOSIT	2,000.00	-66.35	-1,197.33	802.67	59.87%
5745-00.000-0-00000 INSURANCE RECOVERY	58,000.00	-11,116.89	-20,960.90	37,039.10	36.14%
5749-00.000-0-00000 OTHER REVENUES FROM	15,000.00	-1,720.86	-24,053.67	-9,053.67	160.36%
Sub Total 5740	75,000.00	-12,904.10	-46,211.90	28,788.10	61.62%
Total REVENUE-LOCAL AND INTERMEDIATE	2,281,289.00	-38,094.81	-1,660,040.13	621,248.87	72.77%
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA/FOUNDATION REVENUES					
5811-00.000-0-00000 PER CAPITA APPORTIONM	46,228.00	-412.00	-5,361.00	40,867.00	11.60%
5812-00.000-0-00000 FOUNDATION ENTITLEME	323,480.00	.00	-140,983.00	182,497.00	43.58%
Sub Total 5810	369,708.00	-412.00	-146,344.00	223,364.00	39.58%
5820 - STATE REV DISTRIBUTED BY TEA					
5829-00.000-0-00000 STATE REV DISTRIBUTED	19,020.00	.00	-1,870.20	17,149.80	9.83%
Sub Total 5820	19,020.00	.00	-1,870.20	17,149.80	9.83%
5830 - REV/STATE AGENCIES (NOT TEA)					
5831-00.000-0-00000 TRS/TRS CARE ON-BEHAL	90,000.00	.00	.00	90,000.00	.00%
Sub Total 5830	90,000.00	.00	.00	90,000.00	.00%
Total STATE PROGRAM REVENUES	478,728.00	-412.00	-148,214.20	330,513.80	30.96%
Total Revenue Local-State-Federal	2,760,017.00	-38,506.81	-1,808,254.33	951,762.67	65.52%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS						
6119-00.000-0-11000 PROFESSIONAL PERSONI	-521,543.00	.00	138,641.24	.00	-382,901.76	26.58%
6129-00.000-0-23000 SUPPORT SALARIES	.00	.00	17,835.23	2,445.08	17,835.23	.00%
6129-00.000-0-99000 SUPPORT SALARIES	.00	.00	18,923.35	3,784.67	18,923.35	.00%
6141-00.000-0-11000 SOCIAL SECURITY/MEDIC	-6,588.41	.00	1,652.34	.00	-4,936.07	25.08%
6141-00.000-0-23000 SOCIAL SECURITY/MEDIC	.00	.00	1.70	.00	1.70	.00%
6141-00.000-0-99000 SOCIAL SECURITY/MEDIC	.00	.00	260.19	52.09	260.19	.00%
6142-00.000-0-11000 GROUP HEALTH & LIFE IN	-29,427.83	.00	8,616.96	.00	-20,810.87	29.28%
6142-00.000-0-23000 GROUP HEALTH & LIFE IN	.00	.00	1,575.00	225.00	1,575.00	.00%
6142-00.000-0-99000 GROUP HEALTH & LIFE IN	.00	.00	.00	.00	.00	.00%
6143-00.000-0-11000 WORKERS' COMPENSATI	-2,656.92	.00	824.07	.00	-1,832.85	31.02%
6143-00.000-0-23000 WORKERS' COMPENSATI	.00	.00	105.30	14.67	105.30	.00%
6143-00.000-0-99000 WORKERS' COMPENSATI	.00	.00	94.60	18.92	94.60	.00%
6144-00.000-0-11000 TRS/TRS CARE - ON-BEHA	-35,760.51	.00	.00	.00	-35,760.51	.00%
6145-00.000-0-11000 UNEMPLOYMENT COMPEI	-150.92	.00	2,754.40	.00	2,603.48	1825.07%
6145-00.000-0-23000 UNEMPLOYMENT COMPEI	.00	.00	25.35	3.08	25.35	.00%
6145-00.000-0-99000 UNEMPLOYMENT COMPEI	.00	.00	18.44	-.01	18.44	.00%
6146-00.000-0-11000 TEACHER RETIREMENT/T	-3,520.82	.00	3,621.83	237.56	101.01	102.87%
6146-00.000-0-23000 TEACHER RETIREMENT/T	.00	.00	98.09	13.45	98.09	.00%
6146-00.000-0-99000 TEACHER RETIREMENT/T	.00	.00	104.08	20.81	104.08	.00%
6149-00.000-0-23000 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00%
6149-00.000-0-99000 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00%
Sub Total 6100	-599,648.41	.00	195,152.17	6,815.32	-404,496.24	32.54%
Total Function 11 INSTRUCTION	-599,648.41	.00	195,152.17	6,815.32	-404,496.24	32.54%
12 - INSTRUCTIONAL RESOURCES/MEDIA						
6400 - OTHER OPERATING COSTS						
6411-00.000-0-11000 TRAVEL & SUBSIST-EMPL	-500.00	.00	36.97	36.97	-463.03	7.39%
Sub Total 6400	-500.00	.00	36.97	36.97	-463.03	7.39%
Total Function 12 INSTRUCTIONAL RESOURCE	-500.00	.00	36.97	36.97	-463.03	7.39%
34 - STUDENT TRANSPORTATION						
6600 - CPTL OUTLY LAND BLDG & EQUIP						
6631-00.000-0-99000 VEHICLES	.00	.00	.00	-11,000.00	.00	.00%
Sub Total 6600	.00	.00	.00	-11,000.00	.00	.00%
Total Function 34 STUDENT TRANSPORTATION	.00	.00	.00	-11,000.00	.00	.00%
41 - GENERAL ADMINISTRATION						
6400 - OTHER OPERATING COSTS						
6430-00.000-0-99000 ELECTION COSTS	.00	876.71	2,630.12	.00	3,506.83	.00%
Sub Total 6400	.00	876.71	2,630.12	.00	3,506.83	.00%
Total Function 41 GENERAL ADMINISTRATION	.00	876.71	2,630.12	.00	3,506.83	.00%
92 - INCREMENTAL COSTS-WADA						
6200 - PROFESSIONAL & CONTRACTED SVS						
6224-00.000-0-99000 STUDENT ATTENDANCE C	.00	.00	590,801.00	.00	590,801.00	.00%
Sub Total 6200	.00	.00	590,801.00	.00	590,801.00	.00%
Total Function 92 INCREMENTAL COSTS-WAD/	.00	.00	590,801.00	.00	590,801.00	.00%
Total Expenditures	-600,148.41	876.71	788,620.26	-4,147.71	189,348.56	131.40%

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUES					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5750 - REVENUES-COCURRIC/ENTERPRISING					
5751-00.000-0-00000 FOOD SERVICE ACTIVITY	.00	-1,729.33	-19,605.80	-19,605.80	.00%
Sub Total 5750	.00	-1,729.33	-19,605.80	-19,605.80	.00%
Total REVENUE-LOCAL AND INTERMEDIATE	.00	-1,729.33	-19,605.80	-19,605.80	.00%
5800 - STATE PROGRAM REVENUES					
5820 - STATE REV DISTRIBUTED BY TEA					
5829-00.000-0-00000 STATE REV DISTRIBUTED	.00	.00	-531.00	-531.00	.00%
Sub Total 5820	.00	.00	-531.00	-531.00	.00%
Total STATE PROGRAM REVENUES	.00	.00	-531.00	-531.00	.00%
5900 - FEDERAL PROGRAM REVENUES					
5920 - FED REV DISTRIBUTED BY TEA					
5921-00.000-0-00000 SCHOOL BREAKFAST PRC	.00	-1,094.00	-7,965.00	-7,965.00	.00%
5922-00.000-0-00000 NATIONAL SCHOOL LUNC	.00	-4,307.00	-30,282.00	-30,282.00	.00%
Sub Total 5920	.00	-5,401.00	-38,247.00	-38,247.00	.00%
Total FEDERAL PROGRAM REVENUES	.00	-5,401.00	-38,247.00	-38,247.00	.00%
Total Revenue Local-State-Federal	.00	-7,130.33	-58,383.80	-58,383.80	.00%

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUES					
5700 - REVENUE-LOCAL AND INTERMEDIATE					
5710 - LOCAL REAL/PERS PROPERTY TAXES					
5711-00.000-0-00000 TAXES-CURRENT YEAR LI	.00	-1,070.88	-84,663.65	-84,663.65	.00%
5712-00.000-0-00000 TAXES, PRIOR YEARS	.00	-126.00	-523.17	-523.17	.00%
5719-00.000-0-00000 PENALTIES-INTEREST-OT	.00	-144.93	-440.82	-440.82	.00%
Sub Total 5710	.00	-1,341.81	-85,627.64	-85,627.64	.00%
5740 - OTHER REVENUES LOCAL SOURCES					
5742-00.000-0-00000 EARNINGS TEMP DEPOSIT	.00	-22.18	-107.79	-107.79	.00%
Sub Total 5740	.00	-22.18	-107.79	-107.79	.00%
Total REVENUE-LOCAL AND INTERMEDIATE	.00	-1,363.99	-85,735.43	-85,735.43	.00%
7000 - OTHER RESOURCES ACCOUNTS					
7900 - OTHER RESOURCE ACCOUNTS					
7990 - RESIDUAL EQUITY TRANSFERS IN					
7999-00.000-0-00000 RESIDUAL EQUITY TRANS	.00	.00	.00	.00	.00%
Sub Total 7990	.00	.00	.00	.00	.00%
Total OTHER RESOURCE ACCOUNTS	.00	.00	.00	.00	.00%
Total Revenue Local-State-Federal	.00	-1,363.99	-85,735.43	-85,735.43	.00%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
71 - DEBT SERVICE						
6500 - DEBT SERVICE						
6599-00.000-0-00000 OTHER DEBT SERVICE FE	.00	.00	.00	.00	.00	.00%
6599-00.000-0-99000 OTHER DEBT SERVICE FE	.00	.00	.00	.00	.00	.00%
Sub Total 6500	.00	.00	.00	.00	.00	.00%
Total Function 71 DEBT SERVICE	.00	.00	.00	.00	.00	.00%
8000 - OTHER USES ACCOUNTS						
00 - OTHER USES						
8900 - OTHER USES ACCOUNTS						
8911-00.000-0-00000 OPERATING TRANSFERS	.00	.00	.00	.00	.00	.00%
Sub Total 8900	.00	.00	.00	.00	.00	.00%
Total Function 00 OTHER USES	.00	.00	.00	.00	.00	.00%
Total Expenditures	.00	.00	.00	.00	.00	.00%
Total for 000	-600,148.41	876.71	788,620.26	-4,147.71	996,992.00	131.40%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS						
6112-00.101-0-11000 SUBSTITUTE TEACHERS	-23,000.00	.00	24,548.50	3,401.50	1,548.50	106.73%
6119-00.101-0-11000 PROFESSIONAL PERSONI	.00	.00	226,331.81	44,661.35	226,331.81	.00%
6119-00.101-0-21000 PROFESSIONAL PERSONI	-9,842.00	.00	5,741.19	820.17	-4,100.81	58.33%
6119-00.101-0-23000 PROFESSIONAL PERSONI	-110,176.00	.00	62,878.86	6,736.25	-47,297.14	57.07%
6119-00.101-0-24000 PROFESSIONAL PERSONI	-60,563.00	.00	30,374.96	3,796.87	-30,188.04	50.15%
6129-00.101-0-00000 SUPPORT SALARIES	.00	.00	.00	.00	.00	.00%
6129-00.101-0-11000 SUPPORT SALARIES	-78,266.00	.00	15,516.75	.00	-62,749.25	19.83%
6129-00.101-0-23000 SUPPORT SALARIES	.00	.00	10,808.43	2,027.10	10,808.43	.00%
6129-00.101-0-24000 support salaries	-20,488.00	.00	13,907.62	2,223.12	-6,580.38	67.88%
6141-00.101-0-00000 SOCIAL SECURITY/MEDIC	.00	.00	.00	.00	.00	.00%
6141-00.101-0-11000 SOCIAL SECURITY/MEDIC	-1,084.43	.00	4,375.20	667.38	3,290.77	403.46%
6141-00.101-0-21000 SOCIAL SECURITY/MEDIC	.00	.00	73.76	10.54	73.76	.00%
6141-00.101-0-23000 SOCIAL SECURITY/MEDIC	-763.89	.00	624.03	76.46	-139.86	81.69%
6141-00.101-0-24000 SOCIAL SECURITY/MEDIC	-610.24	.00	348.22	50.95	-262.02	57.06%
6142-00.101-0-00000 GROUP HEALTH & LIFE IN	.00	.00	.00	.00	.00	.00%
6142-00.101-0-11000 GROUP HEALTH & LIFE IN	-1,879.52	.00	14,286.60	2,857.32	12,407.08	760.12%
6142-00.101-0-21000 GROUP HEALTH & LIFE IN	.00	.00	315.00	45.00	315.00	.00%
6142-00.101-0-23000 GROUP HEALTH & LIFE IN	-5,400.00	.00	4,178.04	494.13	-1,221.96	77.37%
6142-00.101-0-24000 GROUP HEALTH & LIFE IN	-5,380.40	.00	2,686.96	335.87	-2,693.44	49.94%
6143-00.101-0-00000 WORKERS' COMPENSATI	.00	.00	.00	.00	.00	.00%
6143-00.101-0-11000 WORKERS' COMPENSATI	-391.33	.00	1,590.81	299.32	1,199.48	406.51%
6143-00.101-0-21000 WORKERS' COMPENSATI	.00	.00	34.44	4.92	34.44	.00%
6143-00.101-0-23000 WORKERS' COMPENSATI	-386.64	.00	309.81	36.35	-76.83	80.13%
6143-00.101-0-24000 WORKERS' COMPENSATI	-405.25	.00	265.01	36.11	-140.24	65.39%
6144-00.101-0-11000 TRS/TRS CARE - ON-BEHA	-5,932.56	.00	.00	.00	-5,932.56	.00%
6144-00.101-0-23000 TRS/TRS CARE - ON-BEHA	-7,919.13	.00	.00	.00	-7,919.13	.00%
6144-00.101-0-24000 TRS/TRS CARE - ON-BEHA	-5,962.48	.00	.00	.00	-5,962.48	.00%
6145-00.101-0-00000 UNEMPLOYMENT COMPEI	.00	.00	.00	.00	.00	.00%
6145-00.101-0-11000 UNEMPLOYMENT COMPEI	-31.54	.00	327.84	17.33	296.30	1039.44%
6145-00.101-0-21000 UNEMPLOYMENT COMPEI	.00	.00	5.13	.00	5.13	.00%
6145-00.101-0-23000 UNEMPLOYMENT COMPEI	-35.10	.00	77.73	5.85	42.63	221.45%
6145-00.101-0-24000 UNEMPLOYMENT COMPEI	-23.32	.00	47.99	4.80	24.67	205.79%
6146-00.101-0-00000 TEACHER RETIREMENT/T	.00	.00	229.43	.00	229.43	.00%
6146-00.101-0-11000 TEACHER RETIREMENT/T	-430.47	.00	1,681.74	234.36	1,251.27	390.68%
6146-00.101-0-21000 TEACHER RETIREMENT/T	.00	.00	31.57	4.51	31.57	.00%
6146-00.101-0-23000 TEACHER RETIREMENT/T	-605.98	.00	404.05	48.21	-201.93	66.68%
6146-00.101-0-24000 TEACHER RETIREMENT/T	-445.78	.00	243.54	33.11	-202.24	54.63%
6149-00.101-0-00000 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00%
6149-00.101-0-11000 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00%
6149-00.101-0-21000 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00%
6149-00.101-0-23000 EMPLOYEE BENEFITS	.00	.00	.00	.00	.00	.00%
Sub Total 6100	-340,023.06	.00	422,245.02	68,928.88	82,221.96	124.18%
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-11000 PROFESSIONAL SERVICE	-25,000.00	.00	8,557.65	-4,520.98	-16,442.35	34.23%
6219-00.101-0-21000 PROFESSIONAL SERVICE	-1,000.00	.00	.00	.00	-1,000.00	.00%
6229-00.101-0-25000 TUITION AND TRANSFER F	-45,000.00	.00	17,690.34	.00	-27,309.66	39.31%
6239-00.101-0-11000 ESC SERVICES	-10,000.00	.00	6,464.22	.00	-3,535.78	64.64%
6249-00.101-0-11000 CONTRACT MAINT AND RI	-9,000.00	.00	.00	.00	-9,000.00	.00%
6249-02.101-0-11000 CONTRACT MAINT AND RI	-4,000.00	.00	.00	.00	-4,000.00	.00%
6269-00.101-0-11000 RENTALS - OPERATING LE	.00	.00	8,526.69	947.41	8,526.69	.00%
6291-00.101-0-24000 CONSULTING SVCS	.00	.00	2,159.00	.00	2,159.00	.00%
Sub Total 6200	-94,000.00	.00	43,397.90	-3,573.57	-50,602.10	46.17%
6300 - SUPPLIES AND MATERIALS						
6320-00.101-0-11000 TEXTBOOKS & OTHER RE	-6,000.00	.00	972.94	709.07	-5,027.06	16.22%
6329-00.101-0-11000 READING MATERIALS	-2,000.00	.00	1,763.70	57.45	-236.30	88.19%
6399-00.101-0-11000 GENERAL SUPPLIES	-48,000.00	83.97	34,862.38	406.26	-13,053.65	72.63%
6399-00.101-0-21000 GENERAL SUPPLIES	-2,000.00	.00	1,075.66	143.00	-924.34	53.78%
6399-00.101-0-23000 GENERAL SUPPLIES	-3,000.00	.00	1,745.13	128.70	-1,254.87	58.17%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
11 - INSTRUCTION						
6300 - SUPPLIES AND MATERIALS						
6399-01.101-0-11000 GENERAL SUPPLIES	-2,000.00	.00	.00	.00	-2,000.00	.00%
6399-02.101-0-11000 NON CAPITAL FURNITURE	-2,000.00	.00	.00	.00	-2,000.00	.00%
Sub Total 6300	-65,000.00	83.97	40,419.81	1,444.48	-24,496.22	62.18%
6400 - OTHER OPERATING COSTS						
6499-00.101-0-11000 MISCELLANEOUS OPERA	-1,000.00	.00	46.00	.00	-954.00	4.60%
Sub Total 6400	-1,000.00	.00	46.00	.00	-954.00	4.60%
Total Function 11 INSTRUCTION	-500,023.06	83.97	506,108.73	66,799.79	6,169.64	101.22%
12 - INSTRUCTIONAL RESOURCES/MEDIA						
6100 - PAYROLL COSTS						
6129-00.101-0-11000 SUPPORT SALARIES	-10,694.00	.00	7,118.30	858.25	-3,575.70	66.56%
6129-00.101-0-24000 SUPPORT SALARIES	-10,694.00	.00	7,063.77	858.26	-3,630.23	66.05%
6141-00.101-0-11000 SOCIAL SECURITY/MEDIC	-155.07	.00	94.52	11.36	-60.55	60.95%
6141-00.101-0-24000 SOCIAL SECURITY/MEDIC	-155.07	.00	93.84	11.36	-61.23	60.51%
6143-00.101-0-11000 WORKERS' COMPENSATI	-53.47	.00	42.60	5.18	-10.87	79.67%
6143-00.101-0-24000 WORKERS' COMPENSATI	-53.47	.00	42.47	5.19	-11.00	79.43%
6144-00.101-0-11000 TRS/TRS CARE - ON-BEHA	-810.64	.00	.00	.00	-810.64	.00%
6144-00.101-0-24000 TRS/TRS CARE - ON-BEHA	-810.64	.00	.00	.00	-810.64	.00%
6145-00.101-0-11000 UNEMPLOYMENT COMPEI	-4.38	.00	9.60	1.40	5.22	219.18%
6145-00.101-0-24000 UNEMPLOYMENT COMPEI	-4.38	.00	9.51	1.41	5.13	217.12%
6146-00.101-0-11000 TEACHER RETIREMENT/T	-58.82	.00	39.13	4.72	-19.69	66.52%
6146-00.101-0-24000 TEACHER RETIREMENT/T	-58.82	.00	38.86	4.73	-19.96	66.07%
Sub Total 6100	-23,552.76	.00	14,552.60	1,761.86	-9,000.16	61.79%
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-11000 PROFESSIONAL SERVICE	-8,500.00	.00	6,800.00	850.00	-1,700.00	80.00%
Sub Total 6200	-8,500.00	.00	6,800.00	850.00	-1,700.00	80.00%
6300 - SUPPLIES AND MATERIALS						
6329-00.101-0-11000 READING MATERIALS	.00	.00	.00	.00	.00	.00%
6399-00.101-0-11000 GENERAL SUPPLIES	-1,000.00	.00	903.60	.00	-96.40	90.36%
Sub Total 6300	-1,000.00	.00	903.60	.00	-96.40	90.36%
6600 - CPTL OUTLY LAND BLDG & EQUIP						
6669-00.101-0-11000 LIBRARY BOOKS AND MEI	-6,000.00	496.93	5,241.57	149.80	-261.50	87.36%
Sub Total 6600	-6,000.00	496.93	5,241.57	149.80	-261.50	87.36%
Total Function 12 INSTRUCTIONAL RESOURCE	-39,052.76	496.93	27,497.77	2,761.66	-11,058.06	70.41%
13 - CURRICULUM & STAFF DEVELOPMENT						
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-11000 PROFESSIONAL SERVICE	-500.00	.00	.00	.00	-500.00	.00%
Sub Total 6200	-500.00	.00	.00	.00	-500.00	.00%
6300 - SUPPLIES AND MATERIALS						
6399-00.101-0-11000 GENERAL SUPPLIES	-100.00	.00	.00	.00	-100.00	.00%
Sub Total 6300	-100.00	.00	.00	.00	-100.00	.00%
6400 - OTHER OPERATING COSTS						
6411-00.101-0-11000 TRAVEL & SUBSIST-EMPL	-300.00	.00	.00	.00	-300.00	.00%
Sub Total 6400	-300.00	.00	.00	.00	-300.00	.00%
Total Function 13 CURRICULUM & STAFF DEVE	-900.00	.00	.00	.00	-900.00	.00%
23 - SCHOOL LEADERSHIP						
6100 - PAYROLL COSTS						
6119-00.101-0-11000 PROFESSIONAL PERSONI	-57,000.00	.00	38,000.00	4,750.00	-19,000.00	66.67%
6129-00.101-0-11000 SUPPORT SALARIES	-30,429.00	.00	20,286.00	2,535.75	-10,143.00	66.67%
6141-00.101-0-11000 SOCIAL SECURITY/MEDIC	-1,233.09	.00	793.04	99.13	-440.05	64.31%
6142-00.101-0-11000 GROUP HEALTH & LIFE IN	-2,700.00	.00	1,800.00	225.00	-900.00	66.67%
6143-00.101-0-11000 WORKERS' COMPENSATI	-437.15	.00	317.92	39.74	-119.23	72.73%
6144-00.101-0-11000 TRS/TRS CARE - ON-BEHA	-6,627.12	.00	.00	.00	-6,627.12	.00%
6145-00.101-0-11000 UNEMPLOYMENT COMPEI	-23.40	.00	51.32	2.91	27.92	219.32%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
23 - SCHOOL LEADERSHIP						
6100 - PAYROLL COSTS						
6146-00.101-0-11000 TEACHER RETIREMENT/T	-480.86	.00	320.64	40.08	-160.22	66.68%
Sub Total 6100	-98,930.62	.00	61,568.92	7,692.61	-37,361.70	62.23%
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-11000 PROFESSIONAL SERVICE	-400.00	.00	471.19	.00	71.19	117.80%
Sub Total 6200	-400.00	.00	471.19	.00	71.19	117.80%
6300 - SUPPLIES AND MATERIALS						
6399-00.101-0-11000 GENERAL SUPPLIES	-2,200.00	16.57	975.69	22.10	-1,207.74	44.35%
Sub Total 6300	-2,200.00	16.57	975.69	22.10	-1,207.74	44.35%
6400 - OTHER OPERATING COSTS						
6411-00.101-0-11000 TRAVEL & SUBSIST-EMPL	-1,000.00	.00	287.92	287.92	-712.08	28.79%
Sub Total 6400	-1,000.00	.00	287.92	287.92	-712.08	28.79%
Total Function 23 SCHOOL LEADERSHIP	-102,530.62	16.57	63,303.72	8,002.63	-39,210.33	61.74%
31 - GUIDANCE AND COUNSELING SVS						
6100 - PAYROLL COSTS						
6119-00.101-0-11000 PROFESSIONAL PERSONI	-28,012.00	.00	18,449.95	2,334.33	-9,562.05	65.86%
6142-00.101-0-11000 GROUP HEALTH & LIFE IN	-1,350.00	.00	900.00	112.50	-450.00	66.67%
6143-00.101-0-11000 WORKERS' COMPENSATI	-140.06	.00	110.96	14.01	-29.10	79.22%
6144-00.101-0-11000 TRS/TRS CARE - ON-BEHA	-1,882.25	.00	.00	.00	-1,882.25	.00%
6145-00.101-0-11000 UNEMPLOYMENT COMPEI	-5.85	.00	12.83	-.01	6.98	219.32%
6146-00.101-0-11000 TEACHER RETIREMENT/T	-154.07	.00	101.49	12.84	-52.58	65.87%
Sub Total 6100	-31,544.23	.00	19,575.23	2,473.67	-11,969.00	62.06%
6300 - SUPPLIES AND MATERIALS						
6339-00.101-0-24000 TESTING MATERIALS	-2,000.00	.00	625.54	625.54	-1,374.46	31.28%
6399-00.101-0-11000 GENERAL SUPPLIES	-200.00	.00	123.87	.00	-76.13	61.94%
Sub Total 6300	-2,200.00	.00	749.41	625.54	-1,450.59	34.06%
6400 - OTHER OPERATING COSTS						
6411-00.101-0-11000 TRAVEL & SUBSIST-EMPL	-200.00	.00	214.99	.00	14.99	107.50%
Sub Total 6400	-200.00	.00	214.99	.00	14.99	107.50%
Total Function 31 GUIDANCE AND COUNSELIN	-33,944.23	.00	20,539.63	3,099.21	-13,404.60	60.51%
33 - HEALTH SERVICES						
6100 - PAYROLL COSTS						
6129-00.101-0-11000 SUPPORT SALARIES	-13,000.00	.00	3,762.03	642.71	-9,237.97	28.94%
6141-00.101-0-11000 SOCIAL SECURITY/MEDIC	.00	.00	54.53	9.32	54.53	.00%
6143-00.101-0-11000 WORKERS' COMPENSATI	.00	.00	.47	.16	.47	.00%
6145-00.101-0-11000 UNEMPLOYMENT COMPEI	.00	.00	7.81	1.33	7.81	.00%
6146-00.101-0-11000 TEACHER RETIREMENT/T	.00	.00	186.52	3.53	186.52	.00%
Sub Total 6100	-13,000.00	.00	4,011.36	657.05	-8,988.64	30.86%
6300 - SUPPLIES AND MATERIALS						
6399-00.101-0-11000 GENERAL SUPPLIES	-750.00	.00	624.74	.00	-125.26	83.30%
Sub Total 6300	-750.00	.00	624.74	.00	-125.26	83.30%
6400 - OTHER OPERATING COSTS						
6411-00.101-0-11000 TRAVEL & SUBSIST-EMPL	-250.00	.00	55.00	.00	-195.00	22.00%
Sub Total 6400	-250.00	.00	55.00	.00	-195.00	22.00%
Total Function 33 HEALTH SERVICES	-14,000.00	.00	4,691.10	657.05	-9,308.90	33.51%
34 - STUDENT TRANSPORTATION						
6100 - PAYROLL COSTS						
6129-00.101-0-11000 SUPPORT SALARIES	-21,950.00	.00	17,041.88	1,722.16	-4,908.12	77.64%
6141-00.101-0-11000 SOCIAL SECURITY/MEDIC	-311.46	.00	395.77	23.60	84.31	127.07%
6142-00.101-0-11000 GROUP HEALTH & LIFE IN	-820.48	.00	546.96	68.37	-273.52	66.66%
6143-00.101-0-11000 WORKERS' COMPENSATI	-1,075.56	.00	928.67	96.09	-146.89	86.34%
6144-00.101-0-11000 TRS/TRS CARE - ON-BEHA	-1,663.83	.00	.00	.00	-1,663.83	.00%
6145-00.101-0-11000 UNEMPLOYMENT COMPEI	-8.73	.00	18.20	2.00	9.47	208.48%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
34 - STUDENT TRANSPORTATION						
6100 - PAYROLL COSTS						
6146-00.101-0-11000 TEACHER RETIREMENT/T	-120.74	.00	79.61	9.47	-41.13	65.94%
Sub Total 6100	-25,950.80	.00	19,011.09	1,921.69	-6,939.71	73.26%
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-11000 PROFESSIONAL SERVICE	-3,500.00	.00	4,371.86	117.00	871.86	124.91%
Sub Total 6200	-3,500.00	.00	4,371.86	117.00	871.86	124.91%
6300 - SUPPLIES AND MATERIALS						
6311-00.101-0-11000 GASOLINE (INCLUDING BU	-16,000.00	.00	10,485.40	2,039.20	-5,514.60	65.53%
6319-00.101-0-11000 SUPPLIES FOR MAINT ANI	-4,200.00	.00	2,568.81	158.34	-1,631.19	61.16%
Sub Total 6300	-20,200.00	.00	13,054.21	2,197.54	-7,145.79	64.62%
6400 - OTHER OPERATING COSTS						
6411-00.101-0-11000 TRAVEL & SUBSIST-EMPL	-300.00	.00	.00	.00	-300.00	.00%
6429-00.101-0-11000 INSURANCE AND BONDIN	-1,800.00	.00	3,357.00	.00	1,557.00	186.50%
Sub Total 6400	-2,100.00	.00	3,357.00	.00	1,257.00	159.86%
Total Function 34 STUDENT TRANSPORTATION	-51,750.80	.00	39,794.16	4,236.23	-11,956.64	76.90%
35 - FOOD SERVICES						
6100 - PAYROLL COSTS						
6144-00.101-0-99000 TRS/TRS CARE - ON-BEHA	-3,521.37	.00	.00	.00	-3,521.37	.00%
Sub Total 6100	-3,521.37	.00	.00	.00	-3,521.37	.00%
Total Function 35 FOOD SERVICES	-3,521.37	.00	.00	.00	-3,521.37	.00%
36 - CO-CURRICULAR ACTIVITIES						
6100 - PAYROLL COSTS						
6119-00.101-0-11000 PROFESSIONAL PERSONI	-2,500.00	.00	1,666.64	208.33	-833.36	66.67%
6119-00.101-0-91000 PROFESSIONAL PERSONI	-2,000.00	.00	1,271.76	139.92	-728.24	63.59%
6141-00.101-0-11000 SOCIAL SECURITY/MEDIC	-34.48	.00	22.80	2.85	-11.68	66.13%
6141-00.101-0-91000 SOCIAL SECURITY/MEDIC	-24.01	.00	15.05	1.61	-8.96	62.68%
6142-00.101-0-11000 GROUP HEALTH & LIFE IN	-138.89	.00	92.56	11.57	-46.33	66.64%
6142-00.101-0-91000 GROUP HEALTH & LIFE IN	-152.88	.00	101.92	12.74	-50.96	66.67%
6144-00.101-0-11000 TRS/TRS CARE - ON-BEHA	-177.22	.00	.00	.00	-177.22	.00%
6144-00.101-0-91000 TRS/TRS CARE - ON-BEHA	-143.84	.00	.00	.00	-143.84	.00%
6145-00.101-0-11000 UNEMPLOYMENT COMPEI	-.60	.00	1.32	.00	.72	220.00%
6145-00.101-0-91000 UNEMPLOYMENT COMPEI	-.66	.00	1.44	.06	.78	218.18%
6146-00.101-0-11000 TEACHER RETIREMENT/T	-13.75	.00	9.20	1.15	-4.55	66.91%
6146-00.101-0-91000 TEACHER RETIREMENT/T	-11.00	.00	7.01	.77	-3.99	63.73%
Sub Total 6100	-5,197.33	.00	3,189.70	379.00	-2,007.63	61.37%
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-11000 PROFESSIONAL SERVICE	-1,300.00	.00	1,213.00	.00	-87.00	93.31%
6219-01.101-0-11000 PROFESSIONAL SERVICE	-200.00	.00	80.00	.00	-120.00	40.00%
Sub Total 6200	-1,500.00	.00	1,293.00	.00	-207.00	86.20%
6300 - SUPPLIES AND MATERIALS						
6399-00.101-0-11000 GENERAL SUPPLIES	-4,500.00	.00	4,223.65	.00	-276.35	93.86%
6399-01.101-0-11000 GENERAL SUPPLIES	-500.00	.00	353.98	.00	-146.02	70.80%
Sub Total 6300	-5,000.00	.00	4,577.63	.00	-422.37	91.55%
6400 - OTHER OPERATING COSTS						
6411-00.101-0-11000 TRAVEL & SUBSIST-EMPL	-1,000.00	.00	691.50	441.80	-308.50	69.15%
Sub Total 6400	-1,000.00	.00	691.50	441.80	-308.50	69.15%
Total Function 36 CO-CURRICULAR ACTIVITIES	-12,697.33	.00	9,751.83	820.80	-2,945.50	76.80%
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS						
6129-00.101-0-99000 SUPPORT SALARIES	-32,334.00	.00	21,957.79	2,748.13	-10,376.21	67.91%
6141-00.101-0-99000 SOCIAL SECURITY/MEDIC	-468.84	.00	318.35	39.84	-150.49	67.90%
6143-00.101-0-99000 WORKERS' COMPENSATI	-1,396.82	.00	943.18	117.95	-453.64	67.52%
6144-00.101-0-99000 TRS/TRS CARE - ON-BEHA	-2,450.91	.00	.00	.00	-2,450.91	.00%
6145-00.101-0-99000 UNEMPLOYMENT COMPEI	-9.47	.00	20.83	-.01	11.36	219.96%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
51 - PLANT MAINTENANCE & OPERATION						
6100 - PAYROLL COSTS						
6146-00.101-0-99000 TEACHER RETIREMENT/T	-177.84	.00	120.75	15.11	-57.09	67.90%
Sub Total 6100	-36,837.88	.00	23,360.90	2,921.02	-13,476.98	63.42%
6200 - PROFESSIONAL & CONTRACTED SVS						
6249-00.101-0-99000 CONTRACT MAINT AND RE	-77,000.00	.00	112,095.41	5,347.38	35,095.41	145.58%
6255-00.101-0-99000 UTILITIES - ELECTRICITY	-50,000.00	.00	27,694.84	3,221.76	-22,305.16	55.39%
6255-01.101-0-99000 UTILITIES - BUTANE	-10,000.00	.10	7,918.10	1,936.10	-2,081.80	79.18%
6255-02.101-0-99000 UTILITIES - COMMUNICAT	-12,000.00	.00	20,557.93	2,073.49	8,557.93	171.32%
6258-00.101-0-99000 UTILITIES - WATER SERVI	-4,500.00	.00	4,300.99	666.63	-199.01	95.58%
6259-00.101-0-99000 UTILITIES-WASTE REMOV	-3,500.00	.00	2,553.53	341.57	-946.47	72.96%
6299-00.101-0-99000 MISC CONTRACTED SERV	-8,000.00	.00	8,061.05	94.35	61.05	100.76%
Sub Total 6200	-165,000.00	.10	183,181.85	13,681.28	18,181.95	111.02%
6300 - SUPPLIES AND MATERIALS						
6399-00.101-0-99000 GENERAL SUPPLIES	-8,000.00	.00	3,263.47	194.95	-4,736.53	40.79%
Sub Total 6300	-8,000.00	.00	3,263.47	194.95	-4,736.53	40.79%
6400 - OTHER OPERATING COSTS						
6411-00.101-0-99000 TRAVEL & SUBSIST-EMPL	-500.00	.00	340.80	.00	-159.20	68.16%
6429-00.101-0-99000 INSURANCE AND BONDING	-10,000.00	.00	11,743.00	.00	1,743.00	117.43%
Sub Total 6400	-10,500.00	.00	12,083.80	.00	1,583.80	115.08%
6600 - CPTL OUTLY LAND BLDG & EQUIP						
6629-00.101-0-99000 BLDG PURCHASE, CONST	-1,000.00	.00	.00	.00	-1,000.00	.00%
Sub Total 6600	-1,000.00	.00	.00	.00	-1,000.00	.00%
Total Function 51 PLANT MAINTENANCE & OPE	-221,337.88	.10	221,890.02	16,797.25	552.24	100.25%
53 - DATA PROCESSING SERVICES						
6200 - PROFESSIONAL & CONTRACTED SVS						
6239-00.101-0-99000 ESC SERVICES	-8,000.00	.00	7,951.53	.00	-48.47	99.39%
Sub Total 6200	-8,000.00	.00	7,951.53	.00	-48.47	99.39%
Total Function 53 DATA PROCESSING SERVICE	-8,000.00	.00	7,951.53	.00	-48.47	99.39%
71 - DEBT SERVICE						
6500 - DEBT SERVICE						
6519-00.101-0-99000 DEBT PRINCIPAL	-80,000.00	.00	.00	.00	-80,000.00	.00%
6523-00.101-0-99000 INTEREST ON DEBT	-4,100.00	.00	.00	.00	-4,100.00	.00%
6599-00.101-0-99000 OTHER DEBT SERVICE FE	-1,000.00	.00	.00	.00	-1,000.00	.00%
Sub Total 6500	-85,100.00	.00	.00	.00	-85,100.00	.00%
Total Function 71 DEBT SERVICE	-85,100.00	.00	.00	.00	-85,100.00	.00%
93 - PAYMENTS-SHARED SERVICES						
6400 - OTHER OPERATING COSTS						
6492-00.101-0-23000 PMTS TO FISCAL AG/SHAF	-100,000.00	.00	77,763.24	9,720.41	-22,236.76	77.76%
Sub Total 6400	-100,000.00	.00	77,763.24	9,720.41	-22,236.76	77.76%
Total Function 93 PAYMENTS-SHARED SERVIC	-100,000.00	.00	77,763.24	9,720.41	-22,236.76	77.76%
Total Expenditures	-1,172,858.05	597.57	979,291.73	112,895.03	-192,968.75	83.50%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
35 - FOOD SERVICES						
6100 - PAYROLL COSTS						
6129-00.101-0-99000 SUPPORT SALARIES	-46,456.00	.00	31,067.16	3,871.34	-15,388.84	66.87%
6141-00.101-0-99000 SOCIAL SECURITY/MEDIC	-495.30	.00	300.85	37.43	-194.45	60.74%
6142-00.101-0-99000 GROUP HEALTH & LIFE IN	-4,050.00	.00	4,500.00	562.50	450.00	111.11%
6143-00.101-0-99000 WORKERS' COMPENSATIO	-1,615.93	.00	1,295.49	161.59	-320.44	80.17%
6145-00.101-0-99000 UNEMPLOYMENT COMPEI	-29.25	.00	49.68	8.04	20.43	169.85%
6146-00.101-0-99000 TEACHER RETIREMENT/T	-255.51	.00	934.67	153.88	679.16	365.81%
Sub Total 6100	-52,901.99	.00	38,147.85	4,794.78	-14,754.14	72.11%
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-99000 PROFESSIONAL SERVICE	-2,000.00	60.00	555.99	.00	-1,384.01	27.80%
6299-00.101-0-99000 MISC CONTRACTED SERV	-500.00	.00	1,185.00	.00	685.00	237.00%
Sub Total 6200	-2,500.00	60.00	1,740.99	.00	-699.01	69.64%
6300 - SUPPLIES AND MATERIALS						
6341-00.101-0-99000 FOOD	-44,000.00	.03	37,614.55	4,694.72	-6,385.42	85.49%
6342-00.101-0-99000 NON-FOOD	-500.00	.00	39.60	.00	-460.40	7.92%
6344-00.101-0-99000 USDA DONATED COMMOC	-3,800.00	.00	312.68	53.70	-3,487.32	8.23%
6399-00.101-0-99000 GENERAL SUPPLIES	-2,000.00	.00	2,372.88	.00	372.88	118.64%
Sub Total 6300	-50,300.00	.03	40,339.71	4,748.42	-9,960.26	80.20%
Total Function 35 FOOD SERVICES	-105,701.99	60.03	80,228.55	9,543.20	-25,413.41	75.90%
Total Expenditures	-105,701.99	60.03	80,228.55	9,543.20	-25,413.41	75.90%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
11 - INSTRUCTION						
6500 - DEBT SERVICE						
6511-00.101-0-99000 BOND PRINCIPAL	.00	.00	.00	.00	.00	.00%
6521-00.101-0-99000 INTEREST ON BONDS	.00	.00	1,618.50	.00	1,618.50	.00%
Sub Total 6500	.00	.00	1,618.50	.00	1,618.50	.00%
Total Function 11 INSTRUCTION	.00	.00	1,618.50	.00	1,618.50	.00%
71 - DEBT SERVICE						
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.101-0-99000 PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00%
Sub Total 6200	.00	.00	.00	.00	.00	.00%
6400 - OTHER OPERATING COSTS						
6499-00.101-0-99000 MISCELLANEOUS OPERA	.00	.00	.00	.00	.00	.00%
Sub Total 6400	.00	.00	.00	.00	.00	.00%
6500 - DEBT SERVICE						
6511-00.101-0-99000 BOND PRINCIPAL	.00	.00	.00	.00	.00	.00%
6521-00.101-0-99000 INTEREST ON BONDS	.00	.00	.00	.00	.00	.00%
6599-00.101-0-99000 OTHER DEBT SERVICE FE	.00	.00	.00	.00	.00	.00%
Sub Total 6500	.00	.00	.00	.00	.00	.00%
Total Function 71 DEBT SERVICE	.00	.00	.00	.00	.00	.00%
Total Expenditures	.00	.00	1,618.50	.00	1,618.50	.00%
Total for 101 - Garner Elementary	-1,278,560.04	657.60	1,061,138.78	122,438.23	-216,763.66	82.99%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS						
6119-00.701-0-99000 PROFESSIONAL PERSONNEL	-73,440.00	.00	48,960.00	6,120.00	-24,480.00	66.67%
6141-00.701-0-99000 SOCIAL SECURITY/MEDIC	-1,042.43	.00	694.96	86.87	-347.47	66.67%
6142-00.701-0-99000 GROUP HEALTH & LIFE IN	-2,700.00	.00	1,800.00	225.00	-900.00	66.67%
6143-00.701-0-99000 WORKERS' COMPENSATION	-367.20	.00	244.80	30.60	-122.40	66.67%
6144-00.701-0-99000 TRS/TRS CARE - ON-BEHALF	-5,566.75	.00	.00	.00	-5,566.75	.00%
6145-00.701-0-99000 UNEMPLOYMENT COMPENSATION	-11.70	.00	25.66	.01	13.96	219.32%
6146-00.701-0-99000 TEACHER RETIREMENT/T	-403.92	.00	269.28	33.66	-134.64	66.67%
Sub Total 6100	-83,532.00	.00	51,994.70	6,496.14	-31,537.30	62.25%
6200 - PROFESSIONAL & CONTRACTED SVS						
6219-00.701-0-99000 PROFESSIONAL SERVICE	-5,000.00	.00	2,693.59	-1,300.00	-2,306.41	53.87%
Sub Total 6200	-5,000.00	.00	2,693.59	-1,300.00	-2,306.41	53.87%
6300 - SUPPLIES AND MATERIALS						
6399-00.701-0-99000 GENERAL SUPPLIES	-600.00	.00	60.69	.00	-539.31	10.12%
Sub Total 6300	-600.00	.00	60.69	.00	-539.31	10.12%
6400 - OTHER OPERATING COSTS						
6411-00.701-0-99000 TRAVEL & SUBSIST-EMPL	-2,500.00	.00	1,542.80	92.18	-957.20	61.71%
Sub Total 6400	-2,500.00	.00	1,542.80	92.18	-957.20	61.71%
Total Function 41 GENERAL ADMINISTRATION	-91,632.00	.00	56,291.78	5,288.32	-35,340.22	61.43%
Total Expenditures	-91,632.00	.00	56,291.78	5,288.32	-35,340.22	61.43%
Total for 701	-91,632.00	.00	56,291.78	5,288.32	-35,340.22	61.43%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
41 - GENERAL ADMINISTRATION						
6200 - PROFESSIONAL & CONTRACTED SVS						
6211-00.702-0-99000 LEGAL SERVICES	-5,000.00	.00	435.48	.00	-4,564.52	8.71%
6219-00.702-0-99000 PROFESSIONAL SERVICE	-5,000.00	.00	6,713.88	.00	1,713.88	134.28%
Sub Total 6200	-10,000.00	.00	7,149.36	.00	-2,850.64	71.49%
6400 - OTHER OPERATING COSTS						
6429-00.702-0-99000 INSURANCE AND BONDING	-4,000.00	.00	3,500.00	.00	-500.00	87.50%
Sub Total 6400	-4,000.00	.00	3,500.00	.00	-500.00	87.50%
Total Function 41 GENERAL ADMINISTRATION	-14,000.00	.00	10,649.36	.00	-3,350.64	76.07%
Total Expenditures	-14,000.00	.00	10,649.36	.00	-3,350.64	76.07%
Total for 702	-14,000.00	.00	10,649.36	.00	-3,350.64	76.07%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
41 - GENERAL ADMINISTRATION						
6200 - PROFESSIONAL & CONTRACTED SVS						
6213-00.703-0-99000 TAX APPRAISAL AND COL	-35,000.00	.00	26,876.50	.00	-8,123.50	76.79%
Sub Total 6200	-35,000.00	.00	26,876.50	.00	-8,123.50	76.79%
Total Function 41 GENERAL ADMINISTRATION	-35,000.00	.00	26,876.50	.00	-8,123.50	76.79%
Total Expenditures	-35,000.00	.00	26,876.50	.00	-8,123.50	76.79%
Total for 703	-35,000.00	.00	26,876.50	.00	-8,123.50	76.79%

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Expended
6000 - EXPENDITURES/EXPENSES						
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS						
6129-00.750-0-99000 SUPPORT SALARIES	-75,078.00	.00	50,052.00	6,256.50	-25,026.00	66.67%
6141-00.750-0-99000 SOCIAL SECURITY/MEDIC	-874.37	.00	617.79	77.60	-256.58	70.66%
6142-00.750-0-99000 GROUP HEALTH & LIFE IN	-5,400.00	.00	3,600.00	450.00	-1,800.00	66.67%
6143-00.750-0-99000 WORKERS' COMPENSATIO	-375.39	.00	259.20	32.40	-116.19	69.05%
6144-00.750-0-99000 TRS/TRS CARE - ON-BEHA	-5,690.91	.00	.00	.00	-5,690.91	.00%
6145-00.750-0-99000 UNEMPLOYMENT COMPEI	-23.40	.00	51.31	3.49	27.91	219.27%
6146-00.750-0-99000 TEACHER RETIREMENT/T	-412.93	.00	275.28	34.41	-137.65	66.67%
Sub Total 6100	-87,855.00	.00	54,855.58	6,854.40	-32,999.42	62.44%
6200 - PROFESSIONAL & CONTRACTED SVS						
6212-00.750-0-99000 AUDIT SERVICES	-12,000.00	.00	11,250.00	.00	-750.00	93.75%
6219-00.750-0-99000 PROFESSIONAL SERVICE	-2,000.00	.00	942.00	607.00	-1,058.00	47.10%
Sub Total 6200	-14,000.00	.00	12,192.00	607.00	-1,808.00	87.09%
6300 - SUPPLIES AND MATERIALS						
6399-00.750-0-99000 GENERAL SUPPLIES	-2,000.00	.00	1,702.12	1,003.15	-297.88	85.11%
6399-01.750-0-99000 NON CAPITAL OUTLAY FU	-1,000.00	.00	1,003.14	1,003.14	3.14	100.31%
Sub Total 6300	-3,000.00	.00	2,705.26	2,006.29	-294.74	90.18%
6400 - OTHER OPERATING COSTS						
6411-00.750-0-99000 TRAVEL & SUBSIST-EMPL	-2,000.00	.20	457.89	418.89	-1,541.91	22.89%
6499-00.750-0-99000 MISCELLANEOUS OPERA	-4,200.00	.00	2,620.66	622.43	-1,579.34	62.40%
Sub Total 6400	-6,200.00	.20	3,078.55	1,041.32	-3,121.25	49.65%
Total Function 41 GENERAL ADMINISTRATION	-111,055.00	.20	72,831.39	10,509.01	-38,223.41	65.58%
Total Expenditures	-111,055.00	.20	72,831.39	10,509.01	-38,223.41	65.58%
Total for 750	-111,055.00	.20	72,831.39	10,509.01	-38,223.41	65.58%

End of Report

0001 - GENERAL OPERATING

Cash Ending Balance:	113,148.25
Add Investments:	.00
Total:	113,148.25

0002 - DEBT SERVICE

Cash Ending Balance:	119,756.72
Add Investments:	.00
Total:	119,756.72

0003 - INVESTMENT ACCOUNT

Cash Ending Balance:	1,885.94
Add Investments:	.00
Total:	1,885.94

0005 - LONESTAR

Cash Ending Balance:	274,581.58
Add Investments:	.00
Total:	274,581.58

0006 - TEXSTAR

Cash Ending Balance:	1,057,557.66
Add Investments:	.00
Total:	1,057,557.66

TOTALS

Cash Ending Bal:	1,566,930.15
Add Invest Bal:	.00
Totals:	1,566,930.15

End of Report

Check Payments
 Garner ISD
 District Written Checks
 For the Month of May

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
017755	05-18-2010	AFLAC	DEDCH		199-00-2153.00-049-000000	MAY DED LIFE INSURANCE	42.90
			DEDCH		199-00-2153.00-050-000000	MAY DED HEALTH INSURANCE	110.63
			DEDCH		199-00-2153.00-051-000000	MAY DED HEALTH INSURANCE	146.90
			DEDCH		199-00-2153.00-052-000000	MAY DED HEALTH INSURANCE	134.16
			DEDCH		199-00-2153.00-053-000000	MAY DED HEALTH INSURANCE	103.09
			DEDCH		199-00-2153.00-054-000000	MAY DED HEALTH INSURANCE	31.20
			DEDCH		199-00-2153.00-055-000000	MAY DED HEALTH INSURANCE	8.19
Totals for Check 017755							577.07
017756	05-18-2010	ATPE	DEDCH		199-00-2159.00-009-000000	MAY DED UNION DUES	52.80
017757	05-18-2010	FIRST FINANCIAL ADMII	DEDCH		199-00-2153.00-013-000000	MAY DED LIFE INSURANCE	206.15
			DEDCH		199-00-2153.00-014-000000	MAY DED LIFE INSURANCE	51.50
			DEDCH		199-00-2153.00-015-000000	MAY DED LIFE INSURANCE	68.56
			DEDCH		199-00-2153.00-016-000000	MAY DED HEALTH INSURANCE	1,015.00
			DEDCH		199-00-2153.00-017-000000	MAY DED LIFE INSURANCE	60.00
			DEDCH		199-00-2153.00-018-000000	MAY DED LIFE INSURANCE	408.54
			DEDCH		199-00-2153.00-019-000000	MAY DED LIFE INSURANCE	165.31
			DEDCH		199-00-2153.00-021-000000	MAY DED HEALTH INSURANCE	5.04
			DEDCH		199-00-2153.00-027-000000	MAY DED HEALTH INSURANCE	1,358.33
			DEDCH		199-00-2159.00-035-000000	MAY DED TAX SHEL. ANNUITY	100.00
			DEDCH		199-00-2159.00-046-000000	MAY DED MISCELLANEOUS DEDUCT	50.00
			DEDCH		199-00-2159.00-048-000000	MAY DED MISCELLANEOUS DEDUCT	2,941.00
Totals for Check 017757							6,429.43
017758	05-18-2010	Pre-Paid Legal	DEDCH		199-00-2159.00-047-000000	MAY DED MISCELLANEOUS DEDUCT	362.60
Total For District Written Checks							7,421.90

Check Payments
 Garner ISD
 Computer Written Checks
 For the Month of May

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
		ACE HARDWARE OF MII	091099	44508	199-51-6399.00-101-099000	routine building maintenance	140.25
			091099	44689	199-51-6399.00-101-099000	bathroom repairs	25.47
			091099	44842	199-51-6399.00-101-099000	misc bolts and screws	31.02
			091099	45795	199-51-6399.00-101-099000	clamps	17.40
			091099	45873	199-51-6399.00-101-099000	filter air pleat	99.12
Totals for Vendor 00454							313.26
		AT & T	000500	0208043505001	199-51-6255.02-101-099000	fax usage	122.68
		AT&T	000500	21412623418193	199-51-6255.02-101-099000	monthly T1 Line	190.00
		AWARD CENTER	091061	0037171	199-23-6399.00-101-011000	PO Created by Req: 001070	16.57
		BORDEN, INC.			240-35-6341.00-101-099000	milk credit	-45.00
			091107	02438598	240-35-6341.00-101-099000	milk	150.00
			091107	02495183	240-35-6341.00-101-099000	milk	120.00
			091107	02555458	240-35-6341.00-101-099000	milk	150.00
			091107	02612679	240-35-6341.00-101-099000	milk	135.00
			091107	02652600	240-35-6341.00-101-099000	milk	135.00
			091107	02712442	240-35-6341.00-101-099000	milk	120.00
			091107	02770283	240-35-6341.00-101-099000	milk	150.00
			091107	02848041	240-35-6341.00-101-099000	milk	180.00
			091107	02887145	240-35-6341.00-101-099000	milk	135.00
Totals for Vendor 12108							1,230.00
		Broad Vox	000500	101202260	199-51-6255.02-101-099000	monthly bill	137.66
		CDW G	091096	SNG4980	199-11-6399.00-101-011000	tech supplies	44.48
			091096	SND8468	269-11-6399.00-101-011000	tech supplies	231.06
Totals for Vendor 12382							275.54
		DOSHIER APPLIANCE R	091101	98355	240-35-6299.00-101-099000	repair	187.28
		DOUBLE H TIRE	091100	0120960	199-34-6319.00-101-011000	tires bus 5	2,042.88
		EDUCATIONAL PRODUC	091025	328527	199-11-6399.00-101-011000	Science Fair ribbons	83.97
		GARNER PIPE AND SUF	091097	25709	199-11-6399.00-101-011000	helium	56.00
		IES-MINERAL WELLS	000500	1100140656	199-51-6259.00-101-099000	monthly service	344.27
		CAROLYN JONES	000500		199-41-6499.00-750-099000	Staff Appreciation reimburseme	85.19
		LABATT FOOD SERVICE	091109	04010538	240-35-6341.00-101-099000	groceries	967.80
			091109	04085153	240-35-6341.00-101-099000	groceries	847.89
			091109	04150613	240-35-6341.00-101-099000	groceries	862.23
			091109	04226563	240-35-6341.00-101-099000	groceries	720.65
			091109	04292143	240-35-6341.00-101-099000	groceries	693.01
Totals for Vendor 01234							4,091.58
		LAMAR AIR CONDITION	091102	42089	199-51-6249.00-101-099000	a/c repairs and maintenance	180.00
			091102	42251	199-51-6249.00-101-099000	a/c repairs and maintenance	79.00
			091102	42252	199-51-6249.00-101-099000	a/c repairs and maintenance	279.00
Totals for Vendor 00108							538.00
		Far West Capital	091104	77908	199-34-6311.00-101-011000	fuel	3,033.80
		MASTERCARD	091035	1013215315	266-11-6399.00-101-011000	WEBCAMS	862.78
		Moore, Sandra	091105		199-12-6219.00-101-011000	2 days Library contracted serv	850.00
		NAPA AUTOMOTIVE PA	091098	39806	199-34-6319.00-101-011000	routine vehicle maintenance	960.96
			091098	40908	199-34-6319.00-101-011000	routine vehicle maintenance	45.98
Totals for Vendor 00265							1,006.94

Check Payments
 Garner ISD
 Computer Written Checks
 For the Month of May

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount
		NEC Financial Services, L	000500	0001352165	199-51-6255.02-101-099000	phone system	431.76
		NORTH RURAL WATER	000500	403	199-51-6258.00-101-099000	monthly water bill	24.67
			000500	771	199-51-6258.00-101-099000	monthly water bill	98.37
			000500	214	199-51-6258.00-101-099000	monthly water bill	572.26
						Totals for Vendor 00125	695.30
		PARKER COUNTY CO-C	000500		199-93-6492.00-101-023000	monthly coop payment	9,720.41
		PERMA-BOUND	091005	1360896-00	199-12-6669.00-101-011000	new library books	490.96
		PFS DISTRIBUTION COF	091108	12501854	240-35-6341.00-101-099000	commodities	20.12
		QUILL CORPORATION	091106	5147378	199-11-6399.00-101-011000	supplies	85.57
			091106	5147388	199-41-6399.00-750-099000	supplies	8.99
						Totals for Vendor 00311	94.56
		Southwest International T	091103	FP103588	199-34-6319.00-101-011000	pump	41.89
			091103	406674	199-34-6319.00-101-011000	brake repair	112.00
						Totals for Vendor 12450	153.89
		THE BOOKSATCHELL	091090		199-12-6669.00-101-011000	books	37.66
		TRI-COUNTY ELECTRIC	000500	33932001	199-51-6255.00-101-099000	montly charge	671.87
			000500	29686002	199-51-6255.00-101-099000	monthly charge	777.09
						Totals for Vendor 00121	1,448.96
		GARY N WATKINS	000500		199-51-6411.00-101-099000	mileage reimbursement	56.10
		WEEKLY READER	091095	1733980	199-11-6399.00-101-011000	classroom supplements	378.00
		XEROX CORPORATION	000500	599414779	199-11-6269.00-101-011000	copier lease	522.87
			000500	599414780	199-11-6269.00-101-011000	copier lease	424.54
						Totals for Vendor 12248	947.41
017753	05-11-2010	CEDFA	091077		255-11-6219.00-101-011000	Summit XI Art Conference	200.00
017754	05-11-2010	CONVENTION HOUSINC	091080		199-41-6219.00-702-099000	Board training	342.62
						Total For Computer Written Checks	30,486.15
						Total Checks	37,908.05

End of Report

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

All investments made by the District shall comply with the Public Funds Investment Act (Texas Government Code Chapter 2256, Subchapter A) and all federal, state, and local statutes, rules or regulations. *Gov't Code 2256.026*

WRITTEN POLICIES

Investments shall be made in accordance with written policies approved by the Board. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield, and maturity and the quality and capability of investment management. The policies must include:

1. A list of the types of authorized investments in which the District's funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the District;
3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;
4. Methods to monitor the market price of investments acquired with public funds; and
5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis.

Gov't Code 2256.005(b)

ANNUAL REVIEW

The Board shall review its investment policy and investment strategies not less than annually. The Board shall adopt a written instrument stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Gov't Code 2256.005(e)*

ANNUAL AUDIT

The District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. *Gov't Code 2256.005(m)*

INVESTMENT
STRATEGIES

As part of the investment policy, the Board shall adopt a separate written investment strategy for each of the funds or group of funds under the Board's control. Each investment strategy must describe the investment objectives for the particular fund under the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the District;

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

2. Preservation and safety of principal;
3. Liquidity;
4. Marketability of the investment if the investment needs to be liquidated before maturity;
5. Diversification of the investment portfolio; and
6. Yield.

Gov't Code 2256.005(d)

INVESTMENT
OFFICER

The District shall designate one or more officers or employees as investment officer(s) to be responsible for the investment of its funds. If the District has contracted with another investing entity to invest its funds, the investment officer of the other investing entity is considered to be the investment officer of the contracting Board's District. In the administration of the duties of an investment officer, the person designated as investment officer shall exercise the judgment and care, under prevailing circumstances that a prudent person would exercise in the management of the person's own affairs, but the Board retains the ultimate responsibility as fiduciaries of the assets of the District. Unless authorized by law, a person may not deposit, withdraw, transfer, or manage in any other manner the funds of the investing entity. Authority granted to a person to invest the District's funds is effective until rescinded by the District or until termination of the person's employment by the District, or for an investment management firm, until the expiration of the contract with the District. *Gov't Code 2256.005(f)*

A District or investment officer may use the District's employees or the services of a contractor of the District to aid the investment officer in the execution of the officer's duties under Government Code, Chapter 2256. *Gov't Code 2256.003(c)*

INVESTMENT
TRAINING
INITIAL

Within 12 months after taking office or assuming duties, the treasurer or chief financial officer and the investment officer of the District shall attend at least one training session from an independent source approved either by the Board or by a designated investment committee advising the investment officer. This initial training must contain at least ten hours of instruction relating to their respective responsibilities under the Public Funds Investment Act. *Gov't Code 2256.008(a)*

WITHIN A TWO-
YEAR PERIOD

The treasurer or chief financial officer and the investment officer must also attend an investment training session not less than once in a two-year period and receive not less than ten hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the Board

OTHER REVENUES
INVESTMENTS

CDA
(LEGAL)

or a designated investment committee advising the investment officer. If the District has contracted with another investing entity to invest the District's funds, this training requirement may be satisfied by having a Board officer attend four hours of appropriate instruction in a two-year period. *Gov't Code 2256.008(a), (b)*

Investment training shall include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Government Code, Chapter 2256. *Gov't Code 2256.008(c)*

STANDARD OF
CARE

Investments shall be made with judgment and care, under prevailing circumstances that a person of prudence, discretion, and intelligence would exercise in the management of his or her own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investments shall be governed by the following objectives in order of priority:

1. Preservation and safety of principal;
2. Liquidity; and
3. Yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the following shall be taken into consideration:

1. The investment of all funds, rather than the prudence of a single investment, over which the officer had responsibility.
2. Whether the investment decision was consistent with the Board's written investment policy.

Gov't Code 2256.006

PERSONAL
INTEREST

A District investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the District shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined by Government Code Chapter 573, to an individual seeking to sell an investment to the investment officer's District shall file a statement disclosing that relationship. A required statement must be filed with the Board and with the Texas Ethics Commission. For purposes of this policy, an investment officer has a personal business relationship with a business organization if:

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1. The investment officer owns ten percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed ten percent of the investment officer's gross income for the previous year; or
3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.

Gov't Code 2256.005(i)

QUARTERLY
REPORTS

Not less than quarterly, the investment officer shall prepare and submit to the Board a written report of investment transactions for all funds covered by the Public Funds Investment Act. This report shall be presented to the Board and the Superintendent not less than quarterly, within a reasonable time after the end of the period. The report must:

1. Contain a detailed description of the investment position of the District on the date of the report;
2. Be prepared jointly and signed by all District investment officers.
3. Contain a summary statement for each pooled fund group (i.e., each internally created fund in which one or more accounts are combined for investing purposes). The report must be prepared in compliance with generally accepted accounting principles and must state:
 - a. Beginning market value for the reporting period;
 - b. Additions and changes to the market value during the period;
 - c. Ending market value for the period; and
 - d. Fully accrued interest for the reporting period.
4. State the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested.
5. State the maturity date of each separately invested asset that has a maturity date.
6. State the account or fund or pooled group fund in the District for which each individual investment was acquired.

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7. State the compliance of the investment portfolio of the District as it relates to the District's investment strategy expressed in the District's investment policy and relevant provisions of Government Code, Chapter 2256.

If the District invests in other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the Board by that auditor.

Gov't Code 2256.023

SELECTION OF
BROKER

The Board or a designated investment committee, shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District. *Gov't Code 2256.025*

AUTHORIZED
INVESTMENTS

The Board may purchase, sell, and invest its funds and funds under its control in investments described below, in compliance with its adopted investment policies and according to the standard of care set out in this policy. Investments may be made directly by the Board or by a nonprofit corporation acting on behalf of the Board or an investment pool acting on behalf of two or more local governments, state agencies, or a combination of the two. *Gov't Code 2256.003(a)*

In the exercise of these powers, the Board may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract made for such purpose may not be for a term longer than two years. A renewal or extension of the contract must be made by the Board by order, ordinance, or resolution. *Gov't Code 2256.003(b)*

The following investments are authorized:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities; direct obligations of the state of Texas or its agencies and instrumentalities; collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States; other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the state of Texas, the United States, or their respective agencies and instrumentalities; ob-

ligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent; and bonds issued, assumed, or guaranteed by the state of Israel. *Gov't Code 2256.009(a)*

The following investments are not authorized:

- a. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- b. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
- c. Collateralized mortgage obligations that have a stated final maturity date of greater than ten years.
- d. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Gov't Code 2256.009(b)

2. Certificates of deposit or share certificates issued by a depository institution that has its main office or a branch office in Texas that is guaranteed or insured by the FDIC or its successor or the National Credit Union Share Insurance Fund or its successor and is secured by obligations described in item 1 above, including mortgage-backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates (but excluding those mortgage-backed securities described in Section 2256.009[b]) or secured in any other manner and amount provided by law for the deposits of the investing entity. *Gov't Code 2256.010(a)*

In addition to the authority to invest funds in certificates of deposit under the previous section, an investment in certificates of deposit made in accordance with the following conditions is an authorized investment under Government Code 2256.010:

- a. The funds are invested by the District through a depository institution that has its main office or a branch office in this state and that is selected by the District;
- b. The depository institution selected by the District arranges for the deposit of the funds in certificates of de-

- posit in one or more federally insured depository institutions, wherever located, for the account of the District;
- c. The full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States;
 - d. The depository institution selected by the District acts as custodian for the District with respect to the certificates of deposit issued for the account of the District entity; and
 - e. At the same time that the funds are deposited and the certificates of deposit are issued for the account of the District, the depository institution selected by the District receives an amount of deposits from customers of other federally insured depository institutions, wherever located, that is equal to or greater than the amount of the funds invested by the District through the depository institution.

Gov't Code 2256.010(b)

The investment policies may provide that bids for certificates of deposit be solicited orally, in writing, electronically, or in any combination of those methods. *Gov't Code 2256.005(c)*

- 3. Fully collateralized repurchase agreements that have a defined termination date, are secured by obligations of the United States or its agencies and instrumentalities, are pledged to the District, held in the District's name, and deposited with the District or a third party selected and approved by the Board, and placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in Texas. The term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by the District under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement. *Gov't Code 2256.011*
- 4. A securities lending program if:
 - a. The value of securities loaned is not less than 100 percent collateralized, including accrued income, and the loan allows for termination at any time;

- b. The loan is secured by:
 - (1) Pledged securities described by Government Code 2256.009;
 - (2) Pledged irrevocable letters of credit issued by a bank that is organized and existing under the laws of the United States or any other state and continuously rated by at least one nationally recognized investment rating firm at not less than A or its equivalent; or
 - (3) Cash invested in accordance with Government Code 2256.009, 2256.013, 2256.014, or 2256.016;
- c. The terms of the loan require that the securities being held as collateral be pledged to the investing entity, held in the investing entity's name, and deposited at the time the investment is made with the entity or with a third party selected by or approved by the investing entity; and
- d. The loan is placed through a primary government securities dealer or a financial institution doing business in this state.

An agreement to lend securities under a securities lending program must have a term of one year or less.

Gov't Code 2256.0115

- 5. Banker's acceptance, with a stated maturity of 270 days or fewer from the date of issuance that will be liquidated in full at maturity, which is eligible for collateral for borrowing from a Federal Reserve Bank, and is accepted by a bank meeting the requirements of Government Code 2256.012(4). *Gov't Code 2256.012*
- 6. Commercial paper that has a stated maturity of 270 days or fewer from the date of issuance and is rated not less than A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies or by one nationally recognized credit rating agency provided the commercial paper is fully secured by an irrevocable letter of credit issued by a bank organized and existing under United States law or the law of any state. *Gov't Code 2256.013*
- 7. No-load money market mutual funds that:
 - a. Are registered with and regulated by the Securities and Exchange Commission;

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- b. Provide the District with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.);
- c. Have a dollar-weighted average stated maturity of 90 days or fewer; and
- d. Include in their investment objectives the maintenance of a stable net asset value of \$1 for each share.

However, investments in no-load money market mutual funds shall be limited to the percentages authorized by Government Code 2256.014(c).

8. No-load mutual funds that:
- a. Are registered with the Securities and Exchange Commission;
 - b. Have an average weighted maturity of less than two years;
 - c. Are invested exclusively in obligations approved by Government Code Chapter 2256, Subchapter A, regarding authorized investments (Public Funds Investment Act);
 - d. Are continuously rated by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and
 - e. Conform to the requirements in Government Code Section 2256.016(b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities.

Investments in no-load mutual funds shall be limited to the percentages authorized by Government Code 2256.014(c). In addition, the District may not invest any portion of bond proceeds, reserves, and funds held for debt service, in no-load mutual funds described in this item.

Gov't Code 2256.014

9. A guaranteed investment contract, as an investment vehicle for bond proceeds, if the guaranteed investment contract:
- a. Has a defined termination date.
 - b. Is secured by obligations described by Government Code Section 2256.009(a)(1), excluding those obliga-

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tions described by Section 2256.009(b), in an amount at least equal to the amount of bond proceeds invested under the contract.

- c. Is pledged to the District and deposited with the District or with a third party selected and approved by the District.

Bond proceeds, other than bond proceeds representing reserves and funds maintained for debt service purposes, may not be invested in a guaranteed investment contract with a term longer than five years from the date of issuance of the bonds.

To be eligible as an authorized investment:

- a. The Board must specifically authorize guaranteed investment contracts as eligible investments in the order, ordinance, or resolution authorizing the issuance of bonds.
- d. The District must receive bids from at least three separate providers with no material financial interest in the bonds from which proceeds were received.
- e. The District must purchase the highest yielding guaranteed investment contract for which a qualifying bid is received.
- f. The price of the guaranteed investment contract must take into account the reasonably expected drawdown schedule for the bond proceeds to be invested.
- g. The provider must certify the administrative costs reasonably expected to be paid to third parties in connection with the guaranteed investment contract.

Gov't Code 2256.015

- 10. A public funds investment pool meeting the requirements of Government Code 2256.016 and 2256.019, if the Board authorizes the investment in the particular pool by resolution.
Gov't Code 2256.016, 2256.019

CHANGE IN LAW

The District is not required to liquidate investments that were authorized investments at the time of purchase. *Gov't Code 2256.017*

SELLERS OF
INVESTMENTS

A written copy of the investment policy shall be presented to any person offering to engage in an investment transaction with the District or to an investment management firm under contract with

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the District to invest or manage the District's investment portfolio. For purposes of this section, a business organization includes investment pools and an investment management firm under contract with the District to invest or manage the District's investment portfolio. The qualified representative of the business organization offering to engage in an investment transaction with the District shall execute a written instrument in a form acceptable to the District and the business organization substantially to the effect that the business organization has:

1. Received and thoroughly reviewed the District investment policy; and
2. Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the District and the organization that are not authorized by the District's policy, except to the extent that this authorization is dependent on an analysis of the makeup of the District's entire portfolio or requires an interpretation of subjective investment standards.

The investment officer may not acquire or otherwise obtain any authorized investment described in the District's investment policy from a person who has not delivered to the District the instrument described above.

Gov't Code 2256.005(k), (l)

DONATIONS

A gift, devise, or bequest made to provide college scholarships for District graduates may be invested by the Board as provided in Property Code 117.004, unless otherwise specifically provided by the terms of the gift, devise, or bequest. *Education Code 45.107*

Investments donated to the District for a particular purpose or under terms of use specified by the donor are not subject to the requirements of Government Code Chapter 2256, Subchapter A. *Gov't Code 2256.004(b)*

ELECTRONIC FUNDS
TRANSFER

The District may use electronic means to transfer or invest all funds collected or controlled by the District. *Gov't Code 2256.051*

Average Daily Attendance Report
 Garner Elementary
 10/09/2009 To 10/09/2009
 Sch Year: 2010

A	Number of Days Taught	1	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
B	Tot Days Membership- All Students	.00	17.00	19.00	26.00	21.00	23.00	26.00	25.00	22.00	12.00	15.00	.00	.00	.00	.00	.00	206.00
C	Tot Days Absent - All Students	.00	3.00	13.00	7.00	4.00	1.00	2.00	1.00	3.00	.00	.00	.00	.00	.00	.00	.00	34.00
D	Tot Days Present - All Students (B-C)	.00	14.00	6.00	19.00	17.00	22.00	24.00	24.00	19.00	12.00	15.00	.00	.00	.00	.00	.00	172.00
E	Ineligible Days Present	.00	4.00	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4.00
F	Tot Eligible Days Present (D-E)	.00	10.00	6.00	19.00	17.00	22.00	24.00	24.00	19.00	12.00	15.00	.00	.00	.00	.00	.00	168.00
G	Refined ADA (F/A)	.00	10.00	6.00	19.00	17.00	22.00	24.00	24.00	19.00	12.00	15.00	.00	.00	.00	.00	.00	168.00
H	Percent Attendance (%)	.00	82.35	31.58	73.08	80.95	95.65	92.31	96.00	86.36	100.00	100.00	.00	.00	.00	.00	.00	83.50



Average Daily Attendance Report
 Garner Elementary
 10/09/2008 To 10/09/2008
 Sch Year: 2009

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught	1															
B Tot Days Membership- All Students	.00	6.50	26.00	22.00	18.00	23.00	24.00	20.00	14.00	18.00	14.00	.00	.00	.00	.00	185.50
C Tot Days Absent - All Students	.00	.50	3.00	.00	.00	1.00	3.00	.00	.00	.00	.00	.00	.00	.00	.00	7.50
D Tot Days Present - All Students (B-C)	.00	6.00	23.00	22.00	18.00	22.00	21.00	20.00	14.00	18.00	14.00	.00	.00	.00	.00	178.00
E Ineligible Days Present	.00	2.50	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2.50
F Tot Eligible Days Present (D-E)	.00	3.50	23.00	22.00	18.00	22.00	21.00	20.00	14.00	18.00	14.00	.00	.00	.00	.00	175.50
G Refined ADA (F/A)	.00	3.50	23.00	22.00	18.00	22.00	21.00	20.00	14.00	18.00	14.00	.00	.00	.00	.00	175.50
H Percent Attendance (%)	.00	92.31	88.46	100.00	100.00	95.65	87.50	100.00	100.00	100.00	100.00	.00	.00	.00	.00	95.96

Average Daily Attendance Report
 Garner Elementary
 10/13/2009 To 10/13/2009
 Sch Year: 2010

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught 1																
B Tot Days Membership- All Students	.00	17.00	19.00	26.00	21.00	23.00	26.00	25.00	22.00	12.00	15.00	.00	.00	.00	.00	206.00
C Tot Days Absent - All Students	.00	2.00	8.00	5.00	3.00	1.00	2.00	2.00	3.00	3.00	3.00	.00	.00	.00	.00	32.00
D Tot Days Present - All Students (B-C)	.00	15.00	11.00	21.00	18.00	22.00	24.00	23.00	19.00	9.00	12.00	.00	.00	.00	.00	174.00
E Ineligible Days Present	.00	4.00	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4.00
F Tot Eligible Days Present (D-E)	.00	11.00	11.00	21.00	18.00	22.00	24.00	23.00	19.00	9.00	12.00	.00	.00	.00	.00	170.00
G Refined ADA (F/A)	.00	11.00	11.00	21.00	18.00	22.00	24.00	23.00	19.00	9.00	12.00	.00	.00	.00	.00	170.00
H Percent Attendance (%)	.00	88.24	57.89	80.77	85.71	95.65	92.31	92.00	86.36	75.00	80.00	.00	.00	.00	.00	84.47

Word 10/10/08

Average Daily Attendance Report
 Garner Elementary
 10/10/2008 To 10/10/2008
 Sch Year: 2009

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught	1															1
B Tot Days Membership- All Students	.00	6.50	26.00	22.00	18.00	23.00	24.00	20.00	14.00	18.00	14.00	.00	.00	.00	.00	185.50
C Tot Days Absent - All Students	.00	.50	2.00	.00	1.00	2.00	2.00	.00	.00	1.00	.00	.00	.00	.00	.00	8.50
D Tot Days Present - All Students (B-C)	.00	6.00	24.00	22.00	17.00	21.00	22.00	20.00	14.00	17.00	14.00	.00	.00	.00	.00	177.00
E Ineligible Days Present	.00	2.50	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2.50
F Tot Eligible Days Present (D-E)	.00	3.50	24.00	22.00	17.00	21.00	22.00	20.00	14.00	17.00	14.00	.00	.00	.00	.00	174.50
G Refined ADA (F/A)	.00	3.50	24.00	22.00	17.00	21.00	22.00	20.00	14.00	17.00	14.00	.00	.00	.00	.00	174.50
H Percent Attendance (%)	.00	92.31	92.31	100.00	94.44	91.30	91.67	100.00	100.00	94.44	100.00	.00	.00	.00	.00	95.42

Average Daily Attendance Report
 Garner Elementary
 11/24/2009 To 11/24/2009
 Sch Year: 2010

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught	1															1
B Tot Days Membership- All Students	.00	16.00	19.00	25.00	19.00	21.00	24.00	25.00	22.00	11.00	15.00	.00	.00	.00	.00	197.00
C Tot Days Absent - All Students	.00	3.00	4.00	3.00	4.00	1.00	9.00	6.00	3.00	1.00	2.00	.00	.00	.00	.00	36.00
D Tot Days Present - All Students (B-C)	.00	13.00	15.00	22.00	15.00	20.00	15.00	19.00	19.00	10.00	13.00	.00	.00	.00	.00	161.00
E Ineligible Days Present	.00	3.00	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3.00
F Tot Eligible Days Present (D-E)	.00	10.00	15.00	22.00	15.00	20.00	15.00	19.00	19.00	10.00	13.00	.00	.00	.00	.00	158.00
G Refined ADA (F/A)	.00	10.00	15.00	22.00	15.00	20.00	15.00	19.00	19.00	10.00	13.00	.00	.00	.00	.00	158.00
H Percent Attendance (%)	.00	81.25	78.95	88.00	78.95	95.24	62.50	76.00	86.36	90.91	86.67	.00	.00	.00	.00	81.73

Used 11/24/08

Average Daily Attendance Report
 Garner Elementary
 11/24/2008 To 11/24/2008
 Sch Year: 2009

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught 1																
B Tot Days Membership- All Students	.00	5.50	27.00	24.00	21.00	23.00	25.00	22.00	14.00	18.00	14.00	.00	.00	.00	.00	193.50
C Tot Days Absent - All Students	.00	.00	2.00	1.00	1.00	1.00	1.00	3.00	1.00	1.00	.00	.00	.00	.00	.00	11.00
D Tot Days Present - All Students (B-C)	.00	5.50	25.00	23.00	20.00	22.00	24.00	19.00	13.00	17.00	14.00	.00	.00	.00	.00	182.50
E Ineligible Days Present	.00	2.00	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2.00
F Tot Eligible Days Present (D-E)	.00	3.50	25.00	23.00	20.00	22.00	24.00	19.00	13.00	17.00	14.00	.00	.00	.00	.00	180.50
G Refined ADA (F/A)	.00	3.50	25.00	23.00	20.00	22.00	24.00	19.00	13.00	17.00	14.00	.00	.00	.00	.00	180.50
H Percent Attendance (%)	.00	100.00	92.59	95.83	95.24	95.65	96.00	86.36	92.86	94.44	100.00	.00	.00	.00	.00	94.32

Average Daily Attendance Report
 Garner Elementary
 01/07/2010 To 01/07/2010
 Sch Year: 2010

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught 1																
B Tot Days Membership- All Students	.00	18.00	19.00	26.00	20.00	21.00	24.00	25.00	23.00	11.00	16.00	.00	.00	.00	.00	203.00
C Tot Days Absent - All Students	.00	5.00	3.00	9.00	2.00	7.00	6.00	10.00	2.00	5.00	5.00	.00	.00	.00	.00	54.00
D Tot Days Present - All Students (B-C)	.00	13.00	16.00	17.00	18.00	14.00	18.00	15.00	21.00	6.00	11.00	.00	.00	.00	.00	149.00
E Ineligible Days Present	.00	2.00	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2.00
F Tot Eligible Days Present (D-E)	.00	11.00	16.00	17.00	18.00	14.00	18.00	15.00	21.00	6.00	11.00	.00	.00	.00	.00	147.00
G Refined ADA (F/A)	.00	11.00	16.00	17.00	18.00	14.00	18.00	15.00	21.00	6.00	11.00	.00	.00	.00	.00	147.00
H Percent Attendance (%)	.00	72.22	84.21	65.38	90.00	66.67	75.00	60.00	91.30	54.55	68.75	.00	.00	.00	.00	73.40

Used 1/7/09

Average Daily Attendance Report
 Garner Elementary
 01/07/2009 To 01/07/2009
 Sch Year: 2009

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught 1																
B Tot Days Membership- All Students	.00	5.00	26.00	22.00	19.00	23.00	23.00	21.00	14.00	17.00	14.00	.00	.00	.00	.00	184.00
C Tot Days Absent - All Students	.00	.50	1.00	1.00	.00	.00	.00	.00	2.00	.00	.00	.00	.00	.00	.00	4.50
D Tot Days Present - All Students (B-C)	.00	4.50	25.00	21.00	19.00	23.00	23.00	21.00	12.00	17.00	14.00	.00	.00	.00	.00	179.50
E Ineligible Days Present	.00	1.50	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1.50
F Tot Eligible Days Present (D-E)	.00	3.00	25.00	21.00	19.00	23.00	23.00	21.00	12.00	17.00	14.00	.00	.00	.00	.00	178.00
G Refined ADA (F/A)	.00	3.00	25.00	21.00	19.00	23.00	23.00	21.00	12.00	17.00	14.00	.00	.00	.00	.00	178.00
H Percent Attendance (%)	.00	90.00	96.15	95.45	100.00	100.00	100.00	100.00	85.71	100.00	100.00	.00	.00	.00	.00	97.55

Average Daily Attendance Report
 Garner Elementary
 01/18/2010 To 01/18/2010
 Sch Year: 2010

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught 1																
B Tot Days Membership- All Students	.00	18.00	19.00	26.00	20.00	21.00	24.00	25.00	23.00	10.00	15.00	.00	.00	.00	.00	201.00
C Tot Days Absent - All Students	.00	2.00	3.00	3.00	4.00	1.00	1.00	4.00	4.00	2.00	2.00	.00	.00	.00	.00	26.00
D Tot Days Present - All Students (B-C)	.00	16.00	16.00	23.00	16.00	20.00	23.00	21.00	19.00	8.00	13.00	.00	.00	.00	.00	175.00
E Ineligible Days Present	.00	3.00	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3.00
F Tot Eligible Days Present (D-E)	.00	13.00	16.00	23.00	16.00	20.00	23.00	21.00	19.00	8.00	13.00	.00	.00	.00	.00	172.00
G Refined ADA (F/A)	.00	13.00	16.00	23.00	16.00	20.00	23.00	21.00	19.00	8.00	13.00	.00	.00	.00	.00	172.00
H Percent Attendance (%)	.00	88.89	84.21	88.46	80.00	95.24	95.83	84.00	82.61	80.00	86.67	.00	.00	.00	.00	87.06

used 1/20/09

Average Daily Attendance Report
 Garner Elementary
 01/20/2009 To 01/20/2009
 Sch Year: 2009

	EE	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
A Number of Days Taught	1															
B Tot Days Membership- All Students	.00	4.50	27.00	22.00	19.00	23.00	24.00	22.00	14.00	17.00	14.00	.00	.00	.00	.00	186.50
C Tot Days Absent - All Students	.00	.50	1.00	1.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2.50
D Tot Days Present - All Students (B-C)	.00	4.00	26.00	21.00	19.00	23.00	24.00	22.00	14.00	17.00	14.00	.00	.00	.00	.00	184.00
E Ineligible Days Present	.00	1.50	0	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1.50
F Tot Eligible Days Present (D-E)	.00	2.50	26.00	21.00	19.00	23.00	24.00	22.00	14.00	17.00	14.00	.00	.00	.00	.00	182.50
G Refined ADA (F/A)	.00	2.50	26.00	21.00	19.00	23.00	24.00	22.00	14.00	17.00	14.00	.00	.00	.00	.00	182.50
H Percent Attendance (%)	.00	88.89	96.30	95.45	100.00	100.00	100.00	100.00	100.00	100.00	100.00	.00	.00	.00	.00	98.66



Service Agreement
403(b) Plan Administration and Compliance

This Service Agreement, (the "Agreement"), dated as of _____ is made by and among _____ ("Employer") and National Benefit Services, LLC, ("NBS") and hereinafter collectively referred to as the "Parties."

WITNESSETH:

WHEREAS, NBS provides third party administrator, general compliance service operator and common remitter services; and

WHEREAS, Employer sponsors a retirement plan under Internal Revenue Code Section 403(b) to eligible employees of the Employer ("Employees"); and

WHEREAS, upon the terms and subject to the conditions set forth in this Agreement, Employer desires to retain NBS as a third party administrator and a common remitter for the Plan and as a general compliance service operator facilitating the dissemination of information as outlined in this Agreement;

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements hereinafter contained, the Parties hereby agree as follows:

ARTICLE I
DUTIES OF NBS

- 1) Employer will retain NBS to provide services as described in this Agreement and in the attached Service Proposal on behalf of Employer. NBS shall provide the services described herein in a professional, workmanlike manner. NBS will be obligated to perform only those services as a Third Party Administrator specifically enumerated in this Service Agreement and in the attached Service Proposal. NBS reserves the right to perform other services which in its sole discretion it believes are necessary to the efficient, professional, and workmanlike execution of its duties hereunder; however, performance of such services not enumerated herein shall not create an ongoing obligation to perform such duties. In no event will NBS be deemed to have breached its duties to the Employer because of a failure to perform some function not enumerated herein, and agreed-upon by the parties.
- 2) NBS shall perform the duties of the general administration of the Plan. NBS shall:
 - a) Assist Employer in establishing and maintaining a non-specific provider retirement plan, meeting operational, compliance and administrative guidelines under Internal Revenue Code

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403(b) Plan Administration and Compliance

Section 403(b). All rights, privileges and responsibilities for establishing the terms and conditions of the Plans, implementation of the Plans and managing the Plans will be at the sole discretion and direction of Employer as Plan Sponsor. NBS will review and make recommendations to Employer or such other person designated by Employer with regard to any plan changes that may be required to assist Employer with continuing administration;

- b) Maintain all necessary records for the administration of the Plan;
- c) Create and maintain a database of information provided by Employer and employees of the Employer (collectively "Employer") to monitor applicable contribution limits under IRC Sections 401(a), 402(g), 403(b), 415(c) and 457(b) as applicable. The database will establish and monitor the maximum allowable contribution ("MAC") limit for each participant in the Plans. NBS shall provide quarterly notice to Employer regarding participants who may be approaching or who may have exceeded their annual MAC. NBS will rely exclusively on information provided by Employer in establishing allowable limits and performing required calculations;
- d) Advise regarding procedures to properly correct contributions made in excess of MAC limits, if any;
- e) Assist Employer to share encrypted Employee data and to receive retirement plan contributions for the Plan through payroll deductions. Each pay period, Employer will remit retirement plan contributions for Employees to NBS via ACH/EFT, check, or Fed Wire; and Employer will provide NBS a file of Employee data in a format reasonably acceptable to NBS from Employer's payroll system via encrypted Internet transmission. NBS agrees that contributions and repayments remitted shall be promptly transmitted to the investment option providers according to the instructions provided in the corresponding file within three (3) business day provided funds and data are received in good order;
- f) Remit Plan contributions to the investment providers via the U.S. Postal Service unless the provider can accommodate an ACH/EFT transmission of funds by NBS in a reasonable manner;
- g) Remain a technical resource for Employer and provide ongoing services to resolve operational, administrative and compliance issues during the term and renewal term(s) of this Agreement;
- h) Provide Plan document services or subsequent restatements or amendments as necessary to comply with Federal and State law and as requested by Employer. All plan documents and forms completed by NBS should be reviewed by Employer's legal counsel. NBS shall provide forms, information and documents in proper time sequence.
- i) Prepare an annual summary reports for Employer on Plan operation and benefits;
- j) Facilitate the collection of provider agreements. NBS will notify Employer and make recommendations regarding any provider or potential provider who does not agree to cooperate with all administrative and compliance procedures as established by NBS, and/or with the terms of the provider agreement;

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- k) Assist in compliance activities relating to the approval of transactions with investment providers and gathering of pertinent information from investment providers that have entered into a provider agreement with NBS; specifically:
 - i) NBS will collect and store in a database information concerning:
 - (1) Defaulted Loans and
 - (2) Date of hardship withdrawal application;
 - ii) NBS will perform maximum available loan amount calculations based on information provided by Employer, Employee, and investment providers;
 - iii) NBS will coordinate the approval or denial of transactions with investment providers and or Employees, as applicable. Transactions subject to approval are:
 - (1) Rollovers and distributions;
 - (2) Hardship withdrawals;
 - (3) Loans; and
 - (4) Transfers or exchanges;
 - l) Perform actions requested by Employer regarding Employee contributions that have been, for whatever reason, returned or rejected by an investment provider and are in the possession of NBS; and
 - m) Perform all other duties described in the attached 403(b) Administration and Compliance Service Proposal.
- 3) At the discretion of Employer, NBS will invoice investment providers of the Plan for all or a portion of the negotiated fees associated with this Agreement. NBS will make reasonable attempts to collect fees from investment providers. Should an investment provider be unable to or refuse to pay amounts invoiced by NBS, the Employer will be obligated to pay uncollected fees to NBS.

ARTICLE II
DUTIES OF EMPLOYER

- 1) Employer will determine the eligibility of participants to receive benefits and make contributions to the Plans.
- 2) Employer will assist participants regarding their rights, benefits or elections available under the Plan and assist Employees in completing any necessary forms for participation.

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403(b) Plan Administration and Compliance

- 3) Employer will receive and process all Salary Reduction Agreements for all participants of the Plans.
- 4) Employer will provide NBS with timely information of any additions or changes that may be required for payroll processing as a result of an addition, change or termination of a Salary Reduction Agreement.
- 5) The Employer will provide information for each Employee participating in the Plan, necessary for NBS to establish an information database monitoring the MAC as set forth in Article 1. If necessary, information not available to Employer may be provided by Employees. Employer acknowledges the importance of obtaining accurate data from Employees and agrees to facilitate the gathering of information from Employees in any manner that is reasonable and permitted within IRS and State law and that allows NBS to perform its duties under this Agreement. Employer understands that the MACs are based solely on information provided to NBS by Employer and Employees.
- 6) The Employer will provide, in a format acceptable to NBS, information to NBS or Employer as required to perform remittance of contributions and monitoring of contribution limitations.
- 7) Employer will assist in compliance activities relating to the approval of transactions with investment providers that have entered into a provider agreement with NBS for by providing relevant information including but not limited to Employee date of hire, Employee date of termination, Employee disability status, and Employee date of death.
- 8) Employer agrees to provide instructions to NBS, as applicable, regarding any required action relating to contributions that have been rejected or otherwise returned by an investment provider.
- 9) NBS will only remit contributions to investment providers if funds and payroll data sent by Employer to NBS include no discrepancies. NBS will contact Employer in a timely manner in the event discrepancies are discovered. NBS will not forward contributions to investment providers until all discrepancies have been resolved.

ARTICLE III
TERM

- 1) In consideration for the performance of the services delineated herein, Employer promises and agrees that NBS shall be the exclusive third party administrator, for a period of three (3) years, beginning the effective date of this Agreement and ending the December 31 following the second anniversary of the effective date of the Agreement. This Agreement shall automatically renew for continual three (3) year terms following the completion of the prior term.
- 2) NBS or Employer may terminate this Agreement with or without cause upon ninety days written notice, but such termination shall in no manner affect any liability of NBS or Employer incurred prior to such termination. However, either party may terminate this Agreement immediately in the event of material and/or recurring breaches by the other party of its obligations hereunder.

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ARTICLE IV
INDEMNIFICATION

NBS and Employer hereby agree to indemnify and hold harmless each other against and in respect to all damages (as herein after defined) which arise out of the failure of the other to meet the requirements of this agreement. Damages, as used herein, shall include any claim, action, demand, loss, cost, expense, liability (joint or several), penalty and other damage, including without limitation counsel fees and other costs and expenses reasonable incurred in investigating or in attempting to avoid same or oppose the imposition thereof of in enforcing this indemnity. Within thirty (30) days receipt of any such litigation or demand, NBS and Employer agree to give one another prompt written notice of any claim threatened or instituted against the other which might constitute the basis for a claim for indemnity by either against the other. If either party does not notify the other within the said thirty (30) days, this indemnification is null and void against the party who fails to make such notification.

NBS agrees that its obligations to indemnify under this article shall extend to members of the governing board and the employees of Employer.

ARTICLE V
GENERAL PROVISIONS

NBS is neither an investment advisor nor Fiduciary and has no responsibility to furnish Employer or Employees with investment material, advice, or information or to make any investment recommendations. NBS has no investment discretion over Plan assets. Further, NBS shall have no liability to any person as a result of any investments or use of Plan assets made pursuant to the direction or instructions of any Plan participant, Employer or investment advisor to the Plan. NBS shall have no liability for the accuracy or completeness of any of the books or records of the Plan for any period preceding the effective date of this Agreement.

ARTICLE VI
MISCELLANEOUS PROVISIONS

1) Privacy of Employee Information. NBS agrees that if NBS receives knowledge that Confidential Employee Information (as defined herein) has been acquired or reasonably believes it has been acquired by an unauthorized person or by unauthorized means, NBS shall use its best efforts to notify Employer within two (2) hours (but in no event later than twenty-four hours of obtaining such knowledge). NBS further agrees that NBS will not disclose the facts of, or any details regarding, the actual or potential breach to any party other than Employer without written permission from Employer. Employer agrees that it will provide such permission (subject to its election below) after Employer has had a reasonable opportunity to investigate the extent and/or validity of the compromise, and as is consistent with the requirements of the law. Employer, in its sole discretion, may elect either of the following options:

- (a) Employer notifies the Employee of the security breach; or
- (b) Employer approves in writing of a notification to the Employee from NBS.

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NBS agrees to cooperate fully with Employer and take all reasonable actions to prevent any further disclosure. NBS further agrees to cooperate fully with and delay any notification consistent with the legitimate needs of any law enforcement authority.

NBS further agrees that all Confidential Employee Information will be maintained in a confidential and secure manner pursuant to the standards created by law, including but not limited to 12 CFR Part 748 of the NCUA Rules and Regulations and the accompanying Appendices there to. NBS shall provide to Employer at reasonable times during regular business hours commercially reasonable information, documentation and access to its information security systems as pertains to Confidential Employee Information provided to it by Employer. At all times, NBS will handle Employer Confidential Employee Information in accordance with the instructions given it by Employer, including, without limitation, any instructions concerning disposal of the Confidential Employee Information or return of the Confidential Employee Information to Employer, which disposal of the Confidential Employee Information, NBS agrees, shall be in a manner consistent with "Appendix A," Guidelines for Safeguarding Employee Information," 12 CFR Part 748 and 12 CFR Part 717.83 "Disposal of Consumer Information," adopted by Employer's federal regulatory agency. Upon the request of Employer, at any time, or upon termination of this Agreement for any reason, NBS will promptly, but not later than five (5) days after notice from Employer, return or dispose of the Confidential Employee Information to Employer pursuant to Employer's instructions and at Employer's expense.

Nothing herein shall limit either party's obligation to comply with the privacy laws affecting it, and each party agrees that it will not take any action to cause the other to be in breach of the privacy laws affecting it. If the applicable privacy laws change, the parties shall take such action as is necessary to comply with the law as it then exists.

For purposes of this Section, "Confidential Employee Information" means "non-public personal financial information" (personal data) as that term is defined in the Gramm-Leach-Bliley Act (15 U.S.C. Sec. 6801 et seq.) of the Employees.

This confidentiality Section shall survive termination of this Agreement.

- 2) Solicitation and Directives. NBS, its agents and representatives shall comply with all pertinent written directives from Employer regarding the solicitation of Employees and the purchase of accounts and annuities. No contact of Employees shall be made on premises of the Employer in person by telephone or by other means except as approved, in writing, by the Employer. In no event shall Employees be contacted on premises of the Employer except before school, during lunch hours or after school hours.
- 3) Cooperation from NBS. NBS shall, in the event of an audit by the Internal Revenue Service, the internal audit by Employer, or a third party firm designated by Employer or in any other instance, in which Employer required it, promptly provide necessary information as requested by Employer.
- 4) Prior Agreements. This Agreement supersedes and replaces any and all prior agreements of NBS regarding the offering and administering of accounts and annuities to Employees of the Employer.

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- 5) Alteration of Terms. No alteration or variation of the terms of this Agreement shall be valid unless the parties mutually consent in writing to such alterations or variations.
- 6) Governing Law/Venue. This Agreement shall be construed, administered and enforced in accordance with the laws of the State of Utah, and in conformity with IRC Section 403(b). The Parties specifically agree and recognize that all disputes between the Parties, their agents, affiliates, representatives, employees, successors or assign, arising directly or indirectly from the services and obligations contemplated by this Agreement or any prior or contemporaneous agreement between the Parties, shall be determined by binding arbitration to the full extent provided by law. The Parties agree that such arbitration shall be held in the State of Utah before a panel of three neutral arbitrators under the Commercial Arbitration Rules of the American Arbitration Association. Judgment upon an award of the arbitrators may be entered and enforced in any court having jurisdiction. The Parties to such dispute will equally share the fees and expenses of the arbitrators. The Parties agree that the prevailing Party in any such arbitration, as determined by the arbitrators, shall be entitled to reasonable attorney's fees. The Parties specifically waive the right to seek remedies in court, including the right to jury trial. Nothing herein shall be interpreted to limit the rights of any Party to seek injunctive or equitable relief pending arbitration.
- 7) Severability. In the event that any one or more of the covenants, terms, or conditions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other covenants, terms, or conditions of this Agreement, but this Agreement shall be construed as if such invalid, illegal or unenforceable covenant, term, or condition had never been contained herein, unless the deletion of such covenant, term, or condition would result in such a material change so as to cause completion of the services contemplated herein to be unreasonable.
- 8) Assignment. NBS shall not assign any rights or obligation under this Agreement to a third party without the written consent of Employer, which consent cannot unreasonably be withheld.
- 9) Extraordinary Circumstances. Neither party shall be held responsible for the delay or failure to perform services and/or obligations under this Agreement when such delay or failure is due to fire, flood, epidemic, strike, an act of God or any public enemy, unusually severe weather, failure or malfunction of any electronic, electric or mechanical equipment, legislative or regulatory acts of any public authority, delays or defaults caused by public carriers, or other circumstances which cannot reasonably be forecast or provided against.
- 10) Limitation of Authority to Act. Neither Party shall have any authority to incur any expense or obligation of any kind or nature, in the name of or on behalf of the other Party, without express written authority.
- 11) Insurance Requirements. NBS shall, at NBS's sole cost and expense, take out prior to commencing the work, and maintain in force and effect, from the commencement of services until the expiration of the contract a policy or policies of insurance covering NBS's services and furnish to Employer a certificate of insurance evidencing all coverage and endorsement required hereunder. Such insurance shall be

Service Agreement
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with an insurance company admitted by the Insurance Commissioner of the State of Utah. Minimum coverage shall be as follows:

- a) General Liability Insurance for injuries including accidental death, to any person in any amount not less than \$1,000,000 per occurrence.
 - b) Professional Liability Insurance in an amount not less than \$1,000,000 per occurrence.
 - c) A 30 day written notice to Employer of cancellation or reduction in coverage.
- 12) Conflict of Interest. During the course of this Agreement, should conflicts of interest arise between NBS and Employer, NBS shall immediately notify Employer of the conflict.
- 13) Compliance with Law. NBS shall be subject to and shall comply with all Federal, State and local laws and regulations applicable with respect to its performance under this Agreement including but not limited to: licensing, employment and purchasing practices, and wages, hours and conditions of employment, including nondiscrimination.
- 14) Integration. This Agreement and any exhibits attached hereto contain the entire Agreement of the parties with respect to the subject matter of this Agreement, and supersede all prior negotiations, agreements and understandings with respect thereto. No modification of this Agreement shall be effective unless in writing and signed by both parties.
- 15) Compensation. Refer to attached Fee Schedule for description of fees and charges related to this Agreement.
- 16) Notices/Contact Persons for Purposes of this Agreement. All notices under this Agreement shall be in writing, deemed effective upon receipt and addressed as indicated below:

NBS CONTACT PERSON

Employer CONTACT PERSON

Name: Nathan Glassey

Name: _____

Phone: (800) 274-0503 ext. 127

Phone: () -

Mailing Address as to this Agreement:

Mailing Address as to this Agreement:

National Benefit Services, LLC
8523 S. Redwood Road
West Jordan, UT 84088

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IN WITNESS WHEREOF, the parties hereto caused this Agreement to be executed by their respective authorized representatives, as of the date first written above.

NATIONAL BENEFIT SERVICES, LLC _____

By: _____
AUTHORIZED REPRESENTATIVE

By: _____
AUTHORIZED REPRESENTATIVE

PRINT NAME

PRINT NAME

TITLE

TITLE

DATE

DATE

20-3886993
FEDERAL TAX ID

FEDERAL TAX ID