**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**810 J STREET, LINCOLN, CALIFORNIA 95648**
**Phone: 916.645.6350 Fax: 916.645.06356**

## MEMBERS OF THE GOVERNING BOARD

Dennis Sonnenburg - President
James McLeod - Vice President
Paul Long - Clerk,
Earl Mentze - Member
Paul Carras - Member

## DISTRICT ADMINISTRATION

Scott Leaman, District Superintendent
Bob Noyes, Assistant Superintendent, Personnel Services
Carrie Carlson, Assistant Superintendent, Business Services
Mary Boyle, Assistant Superintendent, Educational Services
Roger Yohe, Facilities Superintendent

## STUDENT ENROLLMENT

| School | 10/02/06 | 11/01/06 |
|---|---|---|
| Sheridan School (K-5) | 86 | 87 |
| First Street School (K-5) | 452 | 454 |
| Carlin C. Coppin Elementary (K-5) | 465 | 465 |
| Creekside Oaks Elementary (K-5) | 684 | 696 |
| Twelve Bridges Elementary (K-5) | 704 | 704 |
| Foskett Ranch Elementary (K-5) | 454 | 463 |
| Glen Edwards Middle (6-8) | 711 | 718 |
| Twelve Bridges Middle School (6-8) | 570 | 574 |
| Lincoln High School (9-12) | 1308 | 1298 |
| Phoenix High School (10-12) | 89 | 80 |
| PCOE Home School | 8 | 8 |
| **TOTAL:** | **5,531** | **5,542** |

| | |
|---|---|
| **Phoenix Infant/Toddler** | 24 |
| **Prechool/Head Start** | |
| *First & J Street* | 24 |
| *Carlin Coppin* | 24 |
| *Sheridan* | 24 |
| **Adult Education** | 39 |

**GLOBAL DISTRICT GOALS**

*~Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.*
*~Foster a safe, caring environment where individual differences are valued and respected.*
*~Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.*
*~Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.*
*~Promote student health and nutrition in order to enhance readiness for learning.*

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# REGULAR MEETING OF THE BOARD OF TRUSTEES
## November 7, 2006 7:00 P.M.
## LINCOLN HIGH SCHOOL – PERFORMING ARTS BUILDING
## 790 "J" STREET, LINCOLN, CA

# AGENDA

**2006-2007 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.**

**6:25 P.M. OPEN SESSION – Performing Arts Building – LHS**

1. Call to Order
2. Announce Closed Session Items
3. Adjourn to Closed Session

**6:30 P.M. CLOSED SESSION – Administrative Conference Room – D.O.**

**1. STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion 06/07 C

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion 06/07 D

**2. INTER-DISTRICT TRANSFER APPEAL**

a. Inter-district Request Appeal 06/07 8

**3. ADJOURN TO OPEN SESSION**

**7:00 P.M. OPEN SESSION – Performing Arts Building – LHS**

**1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**

**2. DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY**

The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

**2.1 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #06/07 C

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #06/07 D

**2.2 INTER-DISTRICT TRANSFER APPEAL**

a. Inter-district Request Appeal 06/07 8

## 3. SPECIAL ORDER OF BUSINESS

Recognition of Mr. Earl Mentze as a Board Member of the Western Placer Unified School District, we will honor Mr. Mentze for his service as a Board of Trustee.

## 4. CONSENT AGENDA

**NOTICE TO THE PUBLIC**
All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

4.1 Approval of Minutes
Regular Meetings of October 3rd, & October 17, 2006

4.2 Approval of Warrants

4.3 Ratification of Personnel Items

**Classified:**

***a. Ratification of Classified Position:***
Brad Alcaraz – Custodian/Groundsman – COE/TBE
Mary Beth Kemp – Campus Café. Supervisor – TBM
Nancy Perkins – District Office Clerk - DO

***b. Ratification of Classified Transfers:***
Leann Avilla – from her 2.5 hr. Food Service Assistant position at LHS to the 4.5 hr. Food Service Assistant position at GEMS effective 11/1/06
Karen Fiorica – from her 5.6 hr. Special Ed. Inst. Aide position at FRE to the 4.6 hr. Special Ed. Inst. Aide position at TBMS effective 10/23/06
Tammy Sommer – from her 7.5 hr. D.O. Clerk position to the 8 hr. DO Receptionist/Clerk position effective 10/18/06
Rhia Zinzun – from her 4 hr. D.O. Rec/Clerk position and 4 hr. Payroll Tech. position to the 8 hr. Payroll Tech. position effective 10/18/06

***c. Ratification of Certificated Temporary Employment:***
Mark Samuelson – Science Teacher – PHS

***d. Request for Maternity/Child Rearing Leave:***
Tiffany Butler – 4th Grade Teacher – FRE
Jamie Cruice – 4th Grade Teacher - CCC

4.4 Reduction of One Classified Position

4.5 Approval of Donation to the Sheridan Elementary School.

4.6 Adoption of Resolution 06/07.18 designating a representative to the School Insurance Group Joint Powers Board.

4.7 Approve the job description for the Confidential Budget Technician position

## 5. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board

is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

## 6. REPORTS & COMMUNICATION

6.1 Lincoln High School, Student Advisory – Laura DiGiordano
6.2 Western Placer Teacher's Association – Mike Agrippino
6.3 Western Placer Classified Employee Association – Joe Ross
6.4 Superintendent, Scott Leaman – Facility Funding
6.5 Assistant Superintendent(s)
- 6.5.1 Carrie Carlson
  - a. Budget Update:
- 6.5.2 Mary Boyle
  - a. Program Focus Area:
- 6.5.3 Bob Noyes, Personnel Director
- 6.5.4 Roger Yohe/Cathy Allen, Facilities Update

## 7. ♦ACTION ♦DISCUSSION ♦INFORMATION

**CODE: (A) = Action (D) = Discussion (I) = Information**

**Members of the public wishing to comment on any items should complete a yellow REQUEST TO ADDRESS BOARD OF TRUSTEES form located on the table at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk before each item is discussed.**

**7.1 (D/A) APPROVAL OF THE FY 2005-06 UNAUDITED ACTUALS – Carlson** *(06-07 G & O Component V)*

• The FY 2005-06 State unaudited actuals will be presented to the Board of Trustees.

**7.2 (D/A) APPROVE RESOLUTION 06/07.20 TO AUTHORIZE THE EXECUTION AND DELIVERY OF SERIES 2006B COPS IN AN AMOUNT NOT TO EXCEED $70,000,000 – Carlson** *(06-07 G & O Component V-IV)*

•For purposes of raising funds to finance the construction of new school facilities, primarily Twelve Bridges High School, Resolution No. 06/07.20 authorizes the execution and delivery of Adjustable Rate Certificates of Participation (School Facilities Projects), Series 2006B (the "Certificates") in an amount not to exceed $70,000,000. The resolution approves forms of the core documents required to accomplish the execution and delivery of the Certificates as well as documents relating to compliance with securities laws and relating to credit enhancement for the Certificates. The Resolution delegates to the Superintendent or his designee that authority to execute the documents with such additional changes as necessary to accomplish the delivery of the Certificates. It is not anticipated that there will be any material changes to the forms of documents presented to the Board.

Certificates. It is not anticipated that there will be any material changes to the forms of documents presented to the Board.

**7.3 (D/A)** **APPROVE RESOLUTION 06/07.21 TO ADOPT THE FY 2006-07 WESTERN PLACER UNIFIED SCHOOL DISTRICT GANN LIMIT – Carlson** *(06-07 G & O Component V-IV)*

•Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population. Education Code Section 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriates limits for the preceding year. The District was unable to comply with this requirement for 2006/07 prior to now because the annual appropriations limit is dependent upon the prior year's actuals.

**7.4 (I)** **SUPERINTENDENT EVALUATION – Leaman** *(06-07 G & O Component I-IV)*

•The Board president and the superintendent were charged with identifying an instrument for evaluation. The attached instrument is being presented to the Board of Trustees.

**7.5 (D/I)** **APPROVAL OF CHANGE ORDERS NOS. 1-10 FOR TWELVE BRIDGES HIGH SCHOOL SITE DEVELOPMENT – PHASE I – Allen** *(06-07 G & O Component I-IV)*

•The work on Twelve Bridges High School Site Development – Phase I is nearing completion. Staff is requesting approval of Change Order Nos. 1-10. Most Change Orders contain more than one change order request. A brief description of each item is contained on the enclosed spread sheet. Staff will be available to discuss individual change orders as needed

## 8. BOARD OF TRUSTEES

### 8.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Carlin C. Coppin Elementary School Land Plan/Gladding Parkway

**8.2 BOARD MEMBER REPORTS/COMMENTS**

**9. ESTABLISHMENT OF NEXT MEETING(S)**

- The President will establish the following meeting(s):
  >November 9, 2006, 4:00 p.m., District Office - SDR
  >November 21, 2006, 7:00 p.m., Lincoln High School

**10. ADJOURNMENT**

**BOARD BYLAW 9320:** Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

**Posted: 110206**
h:\wpfiles\board\agendas\110706

# DISCLOSURE

# OF ACTION

# TAKEN IN

# CLOSED SESSION,

# IF ANY

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# CLOSED SESSION AGENDA

**PLACE:** **District Office – Conference Room, 810 J Street, Lincoln**
**DATE:** **November 7, 2006**
**TIME:** **6:30 p.m.**

1. LICENSE/PERMIT DETERMINATION

2. SECURITY MATTERS

3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR

4. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION

5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

6. LIABILITY CLAIMS

7. THREAT TO PUBLIC SERVICES OR FACILITIES

8. PERSONNEL
   - •PUBLIC EMPLOYEE APPOINTMENT
   - •PUBLIC EMPLOYEE EMPLOYMENT
   - •PUBLIC EMPLOYEE PERFORMANCE EVALUATION
   - •PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
   - •COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE

9. CONFERENCE WITH LABOR NEGOTIATOR

10. **STUDENTS**
    - **•STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
    - •STUDENT PRIVATE PLACEMENT
    - **•INTERDISTRICT ATTENDANCE APPEAL**
    - •STUDENT ASSESSMENT INSTRUMENTS
    - •STUDENT RETENTION APPEAL, Pursuant to BP 5123

1. **LICENSE/PERMIT DETERMINATION**
   a. Specify the number of license or permit applications.
2. **SECURITY MATTERS**
   a. Specify law enforcement agency
   b. Title of Officer,
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
   a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.

b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.

4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**

a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.

b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.

5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**

a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.

b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.

6. **LIABILITY CLAIMS**

a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.

b. Agency claims against.

7. **THREATS TO PUBLIC SERVICES OR FACILITIES**

a. Consultation with: specify name of law enforcement agency and title of officer.

8. **PERSONNEL**:

A. **PUBLIC EMPLOYEE APPOINTMENT**
   a. Identify title or position to be filled.

B. **PUBLIC EMPLOYEE EMPLOYMENT**
   a. Identify title or position to be filled.

C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
   a. Identify position of any employee under review.

D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
   a. It is not necessary to give any additional information on the agenda.

E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
   a. No information needed

9. **CONFERENCE WITH LABOR NEGOTIATOR**

a. Name any employee organization with whom negotiations to be discussed are being conducted.

b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.

c. Identify by name the agency's negotiator

10. **STUDENTS:**

A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

B. **STUDENT PRIVATE PLACEMENT**
   ●Pursuant to Board Policy 6159.2

C. **INTERDISTRICT ATTENDANCE APPEAL**
   a. Education Code 35146 and 48918

D. **STUDENT ASSESSMENT INSTRUMENTS**
   a. Reviewing instrument approved or adopted for statewide testing program

E. **STUDENT RETENTION/ APPEAL**
   a. Pursuant to Board Policy 5123

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| 2. **Foster a safe, caring environment where individual differences are valued and respected.** |
| 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT:**

Student Discipline/
Expulsion
Student #06-07 C

**AGENDA ITEM AREA:**

Disclosure of action taken in closed session

**REQUESTED BY:**

John Wyatt
District Hearing Officer

**ENCLOSURES:**

**MEETING DATE:**

November 7, 2006

## BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #06-07 C

## ADMINISTRATION RECOMMENDATION:

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

2.1a

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
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| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
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| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT:**

Student Discipline/
Expulsion
Student #06-07 D

**AGENDA ITEM AREA:**

Disclosure of action taken in closed session

**REQUESTED BY:**

John Wyatt
District Hearing Officer

**ENCLOSURES:**

**MEETING DATE:**

November 7, 2006

## BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #06-07 D

## ADMINISTRATION RECOMMENDATION:

The administration recommends the Board of Trustees disclose any action taken in regards to the above item.

wp/rk/factform

2.16

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
2. **Foster a safe, caring environment where individual differences are valued and respected.**
3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
5. **Promote student health and nutrition in order to enhance readiness for learning.**

**AGENDA ITEM:**

Interdistrict Appeal Request

**SUBJECT AREA:**

Disclosure of Action Taken in Closed Session

**REQUESTED BY:**

Scott Leaman, District Superintendent

**ENCLOSURES:**

No

**MEETING DATE:**

November 7, 2006

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**BACKGROUND:**

The interdistrict application process includes due process safeguards for students initially denied requests to attend another district. Included in these safeguards is a hearing before the Western Placer Unified School District Board, upon request. The Board of Trustees will approve or deny the interdistrict request for student 06/07-8. If approved, the students will secure a one-year interdistrict agreement. If denied, the students have the right to ask for a hearing before the County Board of Education for reasons other than parent employment.

**ADMINISTRATION RECOMMENDATION:**
The Board of Trustees will disclose action taken during closed session in regards to student 06/07-8.

# SPECIAL

# ORDER

# OF

# BUSINESS

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| **1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| **2. Foster a safe, caring environment where individual differences are valued and respected.** |
| **3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| **4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| **5. Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT:**
Recognition of Service

**AGENDA ITEM AREA:**
Special Order of Business

**REQUESTED BY:**
Scott Leaman,
District Superintendent

**ENCLOSURES:**

**MEETING DATE:**
November 7, 2006

## BACKGROUND:

The Board of Trustee and the Western Placer Unified School District will honor Mr. Earl Mentze for his service to Western Placer Unified School District.

## ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees bestow this honor on Mr. Earl Mentze for serving the district.

wp/rk/factform

# CONSENT

# AGENDA

# ITEMS

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
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| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
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| 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT:**
Approval of Minutes:
October 3, & 17, 2006
Regular Meeting

**AGENDA ITEM AREA:**
CONSENT AGENDA

**REQUESTED BY:**
Scott Leaman,
District Superintendent

**ENCLOSURES:**
Yes

**MEETING DATE:**
November 7, 2006

## BACKGROUND:

The Board of Trustees will consider adoption of the minutes of October 3 & 17, 2006 regular Board Meetings

## ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees take action to approve minutes.

wp/rk/factform

WESTERN PLACER UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
October 17, 2006 7:00 P.M.
TWELVE BRIDGES MIDDLE SCHOOL – Multi-Purpose Room
770 West view Drive, Lincoln, CA 95648

# MINUTES

**2006-2007 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.**

**6:25 P.M.** **OPEN SESSION – Conference Room – Twelve Bridges Middle School**

1. Call to Order
2. Announce Closed Session Items
3. Adjourn to Closed Session

**6:30 P.M.** **CLOSED SESSION – Conference Room -Twelve Bridges Middle Sch.**

**1. STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion Re-Entry #05/06 N.

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion Re-Entry #05/06 O.

**2. INTER-DISTRICT TRANSFER APPEALS**

a. Inter-district Request Appeal 06/07.07.

**3. ADJOURN TO OPEN SESSION**

**7:00 P.M.** **OPEN SESSION – Multi-Purpose Room – Twelve Bridges Middle Sch**

**1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**

**2. DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY**
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

**2.2 STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion Re-Entry #05/06 N.

Motion by Mr. Long, seconded by Mr. Mentze and passed by unanimous vote to approve re-entry.

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion Re-Entry #05/06 O.

Motion by Mr. Long, seconded by Mr. McLeod and passed by unanimous vote to approve re-entry.

**2.3 INTER-DISTRICT TRANSFER APPEALS**

a. Inter-district Request Appeal 06/07.7

Motion by Mr. Long, seconded by Mr. Mentze and passed by unanimous vote to approve inter-district transfer. One abstention by Mr. Carras.

## 3. SPECIAL ORDER OF BUSINESS

a. Recognition of Mr. Dennis Sonnenburg as a Board Member/President of the Western Placer Unified School District, we will honor Mr. Dennis Sonnenburg for his service as a Board of Trustee.

Mr. Leaman presented Mr. Sonnenburg with a plaque and recognitions for his service to Western Placer Unified School District students. Mr. Sonnenburg shared how much he enjoyed working with all the staff.

b. Twelve Bridges Middle School Featured – A presentation focusing on pupils, parents, and program.

Twelve Bridges Middle School was featured and the following presentation process took place.

- Pupils – Awards were presented to Shannon Snook, Tyler McCray, Ayanna Hall, Jordan Hanlin, Kelsi Snook, Devonna Do, Whitney Hoblit, Anthony Latu, Zach Snodgrass, Julia Schaeffer, Marcy Buckner, Trevor Ginder, Alex Walker and Kaycee Aull.
- Parents – Mrs. Mona Bass gave a report on the accessibility to teachers and staff, and how great it is to be at a school that has access to information on the website, and the response from teachers is great. Also other members of PTC introduced were Debbie Snook, and Marina Fuentes.
- Program – Mrs. Boyle, Principal introduced Mrs. McClanahan, Drama teacher, she had several members of her drama class give three different performances, showing the different types of Drama taught.

## 4. CONSENT AGENDA

4.1 Ratification of Personnel Items

**Classified:**

***a. Ratification of Classified Employment:***

Rebecca Cox – Bus Driver – Transportation
Dawn Koleff – High School Café. Lead – LHS
Doug Stone – Assist. Mechanic - Transportation

***b. Ratification of Classified Additional Position:***

Crystal Angel – Adding 2 hr. p.m. Kindergarten Instructional Aide

4.1.2

position at FRE and a 2 hr. a.m. Kindergarten Instructional Aide position at CCC to current ½ hr. Campus/Café position at FRE effective 10/2/06.

c. ***Ratification of Classified Transfers:***
Arty Carrasco – Transfer from current 8 hr. Custodian/Groundsman position at COE/TBE to the 8 hr. Custodian/Groundsman position at TBM effective 10/2/06.

d. ***Ratification of Classified Resignation:***
Tracy Brown-Randall – Campus/Café. Supervisor – TBM

e. ***Ratification of Classified Termination:***
Martha Bond – 2 hr. Food Service Assistant - LHS

4.2 Approval of Resolution 06/07.14 approving Agreement for Child Development Services.

4.3 Approval of Donation to the C.A.R.E. After School Program.

Motion by Mr. Carras, seconded by Mr. McLeod and passed by unanimous roll call vote to approve the consent agenda as listed.

## 5. COMMUNICATION FROM THE PUBLIC

**Norman Gonzales** – Formally thanked WPTA for the setting up the candidate forum, it was a great opportunity. He also reported there will be another one on October 30th at Twelve Bridges Middle School. He informed everyone he was running for the Western Placer Unified School District Board of Trustee seat. He is making every effort to be available, and will be making public appearances in local neighborhoods.

## 6. REPORTS & COMMUNICATION

6.1 Lincoln High School, Student Advisory – Laura DiGiordano reported that the Leadership class put on an orientation for all new students, which included sports, club and small group meetings with the Leadership class on any concerns. She also reported Emily Goin, one of our students received National Merit Scholar, which is one of the highest honors you can receive.

6.2 Western Placer Teacher's Association – Mike Agrippino thanked Mr. Sonnenburg for his service as a Board of Trustee. He also thanked Twelve Bridges Middle School for their presentation.

6.3 Western Placer Classified Employee Association – Joe Ross was not present.

6.4 Superintendent – Scott Leaman reported the Twelve Bridges Middle School will be utilized for a candidates night on October 30th. He also handed out an agenda for a Special Board Meeting that will be held on November 9th to approve funding for future projects. We will also be inviting the new candidates to the Special Board Meeting to be involved in the decision making discussion.

6.5 Assistant Superintendent(s)

- 6.5.1 Carrie Carlson reported she is currently finishing the closing of the books and will bring a report to the November 7th meeting.
  6.5.2 Mary Boyle no report
- Bob Noyes reported on the status of the Twelve Bridges Middle School Principal. He also thanked Mr. Sonnenburg for his services to the district.

**7. ♦ACTION ♦DISCUSSION ♦INFORMATION**
**CODE: (A) = Action (D) = Discussion (I) = Information**

**7.1 (D/A) RESOLUTION NO. 06/07.15 IN SUPPORT OF PROPOSITION 1D, THE KINDERGARTEN-UNIVERSITY PUBLIC EDUCATION FACILITIES BOND ACT OF 2006 – Yohe** *(06-07 G & O Component IV)*

•Proposition 1 D, the Kindergarten-University Public Education Facilities Bond Act of 2006 will be on the ballot November 7, 2006. Passage of this bond measure will allow Western Placer Unified School District to continue to construct new facilities to meet the needs of our growing community and to apply for state modernization money to modernize and rehabilitate older, eligible schools with the District.

Mr. Yohe gave a short explanation of resolution no. 06.07.15. A motion by Mr. Long, seconded by Mr. McLeod and passed by a unanimous roll call vote to approve resolution no. 06/07.15.

**7.2 (I/D) REVIEW OF THE HORIZON INSTRUCTIONAL SYSTEMS' CHARTER SCHOOL 2005-06 UNAUDITED ACTUALS – Carlson** *(06-07 G & O Component V)*

•Legislation now requires that the approving entity's School Board review their charter school's unaudited actuals. This review is for informational purposes only, and does not require Board approval.

Assistant Superintendent of Business, Carrie Carlson reported on unaudited actuals for Horizon Charter School. This was for information and discussion only, no action was taken.

**7.3 (D/A) RATIFICATION OF REFINANCING – Leaman** *(06-07 G & O Component V)*

•Using the process and forms approved at prior board meetings, the final refinancing (called refunding) has been completed for an existing COP of $8,000,000.00. This is the first phase of obtaining financing for new school facilities. This refinancing freed district collateral to use on the next COP. The next step in the process is evaluating our needs and securing appropriate financing the district can support based on our ongoing facility income.

4.1.4

Mr. Leaman reported on the process of refinancing. A motion by Mr. Mentze, seconded by McLeod and passed by unanimous vote to ratify refinancing.

**7.4 (I/D)** **INFORMATION ON FIRST STREET SCHOOL – Leaman** *(06-07 G & O Component V)*

•First Street School has been placed in the first year of program improvement. The first step of offering school choice has been completed with numerous next steps to follow. Additional funding and planning efforts will be evident in the future through Board action. To assist with background information, a recent Lincoln News Messenger article is attached.

Mr. Leaman reported a letter was sent home to all First Street parents regarding Program Improvement, there were only 4 transfer requests. There will be 5% of Title 1 funding that will go to First Street for additional help. After some research First Street is the second highest API in Placer County in the English speaking student's portion. Mr. Long shared the staff at First Street has done an outstanding job, and feels they need more support from the Hispanic parents. Mr. McLeod shared First Street deserves a lot of credit and support. This was for information and discussion only, no action was taken.

**7.5 (I/D)** **DISTRICT API GROWTH – Leaman** *(06-07 G & O Component I)*

•An overview of historical API growth will be presented.

Mr. Leaman reviewed a chart he presented on the growth of API historically. This indicated where we're going as we continue to grow. This was for information and discussion only, no action was taken.

**7.6 (A)** **RESOLUTION NO. 06.07.16 LOWER-EMISSION SCHOOL BUS PROGRAM - Carlson** *(06-07 G & O Component IV-V)*

•The State of California Energy Commission will reimburse certain school districts up to $122,000 for the purchase of 2007 model year low-sulfur diesel school buses based on approval of the district application. The buses may only be replacement buses, not fleet expansion. The District currently has two buses that are eligible for replacement through this program. In order to apply, a resolution authorizing participation in the program and authority to enter into a contract with the Energy commission is required.

Mark DeRossett, Director of Transportation addressed the Board of Trustees and explained the need of resolution 06/07.16. The

State of California Energy Commission will reimburse our district up to $122,000 for the purchase of a 2007 model year low-sulfur diesel school bus based on the approval of the district application. Currently the district has two buses eligible for replacement. The Board of Trustees took action to approve resolution 06/07.16 on lower-emission school bus program.

7.7 (A) **RESOLUTION NO. 06/07.17 SECOND AMENDMENT TO NOTICE OF SPECIAL TAX LEIN – Carlson** *(06-07 G & O Component V)*

•On April 18, 2006, the Board approved Resolution No. 05/06.28, which called a special election to submit the questions of levying a special tax within the area to be annexed (Annexation No. 7) to community Facilities District No. 1 to qualified voters. The Amendment to Notice of special Tax Lien was recorded in the office of the Placer County Recorder on May 19, 2006. This amendment contained an incorrect parcel number. The attached resolution directs the Superintendent to record a second Amendment to Notice of Special Tax Lien with the correct parcel number.

The Board of Trustees took action to approve resolution no. 06/07.17 amending the notice of special tax lein.

## 8. BOARD OF TRUSTEES

### 8.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Carlin C. Coppin Elementary School Land Plan/Gladding Parkway

### 8.2 NOMINATIONS FOR COUNTY COMMITTEE VACANCIES

The Placer County committee on School District Organization has two vacancies to be filled.

Mr. Carras agreed to be the voting representative for Western Placer Unified School District.

### 8.3 BOARD MEMBER REPORTS/COMMENTS

## 9. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):

4.1.6

>November 7, 2006, 7:00 p.m., Lincoln High School Theater

**10. ADJOURNMENT**

There being no further business the meeting was adjourned at 8:15.

**Dennis Sonnenburg, President**

**Paul Long, Clerk**

**Scott Leaman, Assistant Superintendent**

**Rosemary Knutson, Secretary to Superintendent**

**Adopted:**

**Ayes:**

**Noes:**

**Absent:**

**Abstain:**

**BOARD BYLAW 9320:** Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing, at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

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4.1.7

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# REGULAR MEETING OF THE BOARD OF TRUSTEES
## October 3, 2006 7:00 P.M.
## LINCOLN HIGH SCHOOL – PERFORMING ARTS BUILDING
## 790 "J" STREET, LINCOLN, CA

# MINUTES

**2006-2007 Goals & Objectives (G & 0) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.**

**6:30 P.M. OPEN SESSION – Performing Arts Building – LHS**

1. Call to Order
2. Announce Closed Session Items
3. Adjourn to Closed Session

**6:35 P.M. CLOSED SESSION – Administrative Conference Room – D.O.**

**1. STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion 06/07 A

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion 06/07 B

**2. ADJOURN TO OPEN SESSION**

**7:00 P.M. OPEN SESSION – Performing Arts Building – LHS**

**1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**

**2. DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY**
The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

**3. STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #06/07 A

Motion by Mr. Long, seconded by Mr. McLeod and passed by unanimous vote to approve student expulsion.

b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #06/07 B

Motion by Mr. Long, seconded by Mr. Mentze and passed by unanimous vote to approve the stipulated expulsion.

**4. CONSENT AGENDA**

4.1 Approval of Minutes
Regular Meetings of September 5th, September 19th, 2006

4.2 Approval of Warrants

4.3 Ratification of Personnel Items

**Classified:**

***a. Ratification of Classified Position:***
Marivic Bodie – Camp/Café. Supervisor – COE
Gary Cochran – Bus Driver – Transportation
Rebecca Cox – Bus Driver – Transportation

***b. Ratification of Classified Additional Position:***
Katrina Moddelmog – adding 4 hr. Attendance Clerk position at FRE to her current 3 ½ hr. Special Ed. Instructional Aide position at FRE effective 10/2/06
Suzanne Silvas – adding the 2 hr. Campus/Café. Supervisor position at GEMS to her current 6 hr. Campus/Café. Supervisor at GEM effective 10/2/06
Maribel Vergara – adding the 2 hr. Campus/Café. Supervisor position at FSS to her current 4 hr. Instructional Aide position at FSS effective 9/18/06

***c. Ratification of Classified Transfers:***
Debra Henri – transferring from her current 2 hr. Instructional Aide position at CCC to the 2 hr. Instructional Aide position at FRE effective 9/20/06

***d. Ratification of Classified Short-Term Employment:***
Teresa Avelar – Bilingual Instructional Aide – FSS

***e. Ratification of Classified Resignation:***
Maritza Pisik – Kindergarten Instructional Aide – COE
(Keeping afternoon Instructional Aide position at COE and Cafeteria Site Cashier position at FSS)
Pamela Cruz – Custodian/Groundsman - TBM

4.4 Approval for Art Mural on Building #5 (east wall) at Phoenix High School.

4.5 Request for unpaid leave of absence.

Motion by Mr. McLeod, seconded by Mr. Mentze and passed by unanimous vote to accept consent agenda as listed with the exception of items 4.4 and 4.5 that were asked to be removed.

Mr. Mentze discussed the mural and expressed his concerns, along with the impression the community may have of the wall. The Lincoln High School Student representative felt it would leave a bad impression of the school. After some discussion, it was the consensus of the board that the mural modified and resubmitted for approval.

Motion by Mr. Sonnenburg, seconded by Mr. Long and passed by unanimous vote to reject item 4.5 the unpaid leave of absence request.

## 5. COMMUNICATION FROM THE PUBLIC

**Christine Miller** – Addressed the concerns about the amount of English speaking students at First Street School. She talked about the scores being significantly lower at First Street School. They are currently ranked the 2nd lowest in Placer County, indicated the ESL students had a score of 620. She feels there is a huge social economic disadvantage at First Street School. She talked about some research she has done looking into other schools and what they are doing with similar situations as First Street School. She felt this could be a starting point for our district to look into these issues. She reported she also contacted the State Department about First Street, and they indicated our district will be up for review next year.

**John Robertson** – Talked about his son who is in a 2nd grade special education class at Carlin Coppin. His concerns are class size, and feels 19 is too many students in one special education class. He feels one teacher with 19 students needs more qualified special education help in the classroom. He indicated the teacher is very good, but would not like to see her get burned out. He feels some of the students in the class should not be there because of the distractions they have caused in the classroom. He also had a concern with communication. His son was suppose to get help during the summer, and nothing was ever done.

**Marlin Bateman** – Currently a student at Phoenix High and he has been attending for 2 years. He feels Phoenix High needs a counselor, there are many situations that require someone to talk with. He reported he plans to attend college after graduation and would like some guidance, he has tried to meet the LHS counselors, and has yet to get the opportunity. He expressed the Principal and Teachers do the best they can, but more is needed. He presented the Board of Trustees with a petition signed by students at Phoenix High.

## 6. REPORTS & COMMUNICATION

6.1 Lincoln High School, Student Advisory – Laura DiGiordano reported she had met with both the principal and the vice principal to discuss how things have been going at school. She reported that the Sun City Volunteer group (S.C.H.O.O.L.S.) will be working with students to pass the Exit Exam.

6.2 Western Placer Teacher's Association – Mike Agrippino – No report

6.3 Western Placer Classified Employee Association – Joe Ross – Not present

6.4 Superintendent, Scott Leaman commented there is some money that will be earmarked for the needs at Phoenix High School. He reported that in November the district will be looking at the big picture of funding the Facilities Master Plan. He also reported on a presentation he gave to the S.H.O.O.L.S. group and they shared their commitment to our students. He was contacted by the News Messenger about having a candidate's forum.

6.5 Assistant Superintendent(s)

4.1.10

6.5.1 Carrie Carlson reported there are 20 more students this month. She also reported on the refunding on the COP, currently this will only leave us with one school used for collateral. She also reported we're running pretty tight on cash for Lincoln Crossing Elementary School. She reported on a meeting with Jerry Johnson and Steve Ambrose from the City to discuss funds for Joint Use Agreements.

6.5.3 Bob Noyes reported on the progress we've made in the personnel office. He also discussed the shootings that have been currently taking place in the public schools, and feels it's time to do another emergency evacuation for our schools. He informed the Board of Trustee of the emergency "Red" phone that has been put in each site office. The district is currently working to obtain a Certified Librarian, because we are currently out of compliance. He reported we are currently hiring for the following positions; custodian, four hour Substitute Clerk position at the district office; mechanic; lead food service person; and Middle School Principal.

6.5.4 Cathy Allen, gave a facilities update on the following: Lincoln Crossing – Currently working on underground utilities; footings are being poured as well as slabs; framing will start next week. Library Project – A BMP's (Best Management Practices) is being put in place which is required for Storm Water Prevention Plan. The schedule reflects a completion date of mid July. Twelve Bridges Middle School – A temporary walking/bike path has opened; the gymnasium completion is targeted for October 18th or end of October; the outdoor district/city park should be ready by the end of the week; fencing and irrigation should be finalized by the end of the week; softball fields are targeted for completion by the end of October. Twelve Bridges High School – We have applied for the storm water prevention plan. City Hall/District Office – PG&E is schedule to remove existing poles and enable steel erection of the four story structure to commence on November 13th.

**7. ♦ACTION ♦DISCUSSION ♦INFORMATION**
**CODE: (A) = Action (D) = Discussion (I) = Information**

**7.1 (A) APPROVAL OF ASSISTANT SUPERINTENDENT OF EDUCATIONAL SERVICE'S CONTRACT – Leaman**
*(06-07 G & O Component V)*

• Attached is the contract for the new assistant superintendent of educational services, Mary Boyle.

Mr. Leaman talked about the contract for Mrs. Boyle, and how he is looking forward to working with Mary in her new position. Mr. Long made a motion, seconded by Mr. Mentze and passed by

4.1.11

unanimous vote to approve the contract for Assistant Superintendent of Educational Services.

## 8. BOARD OF TRUSTEES

### 8.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- Relationship with Sierra Community College
- Carlin C. Coppin Elementary School Land Plan/Gladding Parkway

### 8.2 BOARD MEMBER REPORTS/COMMENTS

**Mr. Long** reported that the AB 1275 regarding Teen Driving was not passed by the Governor. He said will continue to appeal to the Federal level. He also asked the parents that addressed the board to leave the information with the Superintendent.
**Mr. Mentze** reported he was impressed with Mr. Noyes report on emergency situations, and feels we're up to speed at our sites.
**Mr. Carras** Congratulated Mary on her hard work, he also congratulated Bob Noyes for becoming Assistant Superintendent. He asked that the district look into a Counselor for Phoenix High School.
**Mr. McLeod** shared that he looks forward to having Mary in the position of Assistant Superintendent of Educational Services and knows she will be good for the job.
**Mr. Sonnenburg** talked about OLE property and the sale of a portion of the property. The money that is received from the purchase will be used to build it into an outdoor learning facility. He also thanked Scott for all his hard work during the time of our interim.

## 9. ESTABLISHMENT OF NEXT MEETING(S)

- The President will establish the following meeting(s):
  >October 17, 2006, 7:00 p.m., Twelve Bridges Middle School.

## 10. ADJOURNMENT

There being no further business the meeting was adjourned at 8:15

**Dennis Sonnenburg, President**

4.1.12

**Paul Long, Clerk**

**Scott Leaman, Assistant Superintendent**

**Rosemary Knutson, Secretary to Superintendent**

**Adopted:**

**Ayes:**

**Noes:**

**Absent:**

**Abstain:**

**BOARD BYLAW 9320:** Individuals requiring disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing, at least two days prior to meeting date. (American Disabilities Act) Government Code 54954.1

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4.1.13

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| 2. **Foster a safe, caring environment where individual differences are valued and respected.** |
| 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT:**
Approval of Warrants

**AGENDA ITEM AREA:**
Consent Agenda

**REQUESTED BY:**
Carrie Carlson,
Assistant Supt. of Business Service

**ENCLOSURES:**
Warrants may be found at
www.wpusd.k12.ca.us

**MEETING DATE:**
November 7, 2006

## BACKGROUND:

The Board of Trustees will consider approval of warrants paid since the October 3, 2006 board meeting.

## ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees take action to approve warrants as submitted.

wp/rk/factform

WARRANT REGISTER FOR WARRANTS DATED 10/26/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80116501 | 003117 | AMERICAN GUIDANCE SERVICE | 22 | 00 | 1,023.70 | 80116502 | 001760 | APPLE COMPUTER INC | 22 | 00 | 3,989.70 |
| 80116503 | 008657 | ARCH WIRELESS | 22 | 00 | 50.07 | 80116504 | 026400 | AT&T | 22 | 00 | 201.99 |
| 80116505 | 011323 | AT&T - LONG DISTANCE SERV | 22 | 00 | 301.35 | 80116506 | 012025 | BRIGHT START THERAPIES | 22 | 00 | 760.00 |
| 80116507 | 006916 | BURGER PHYSICAL THERAPY & | 22 | 00 | 92.00 | 80116508 | 012085 | ARTY CARRASCO | 22 | 00 | 44.50 |
| 80116509 | 009440 | CDW GOVERNMENT INC | 22 | 00 | 759.87 | 80116510 | 008524 | CITICORP VENDOR FINANCE I | 22 | 00 | 647.95 |
| 80116511 | 007720 | CITY OF LINCOLN | 22 | 00 | 30,339.37 | 80116512 | 009919 | DELL | 22 | 00 | 191.45 |
| 80116513 | 011465 | FILTERFRESH | 22 | 00 | 48.33 | 80116514 | 012146 | FUTURE FORD FLEET SERVICE | 22 | 00 | 98.00 |
| 80116515 | 011550 | HARCOURT ASSESSMENT INC. | 22 | 00 | 92.68 | 80116516 | 016160 | HARCOURT INC | 22 | 00 | 1,728.64 |
| 80116517 | 000396 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 5,413.61 | 80116518 | 004346 | KENDALL/HUNT | 22 | 00 | 70.04 |
| 80116519 | 007516 | TRACEY LILLIE | 22 | 00 | 73.25 | 80116520 | 011531 | BARBARA MATISKA | 22 | 00 | 820.00 |
| 80116521 | 001762 | MCGRAW-HILL | 22 | 00 | 5,467.78 | 80116522 | 002917 | MCGRAW-HILL | 22 | 00 | 54,052.23 |
| 80116523 | 012145 | NORTH VALLEY DIESEL | 22 | 00 | 2,685.15 | 80116524 | 000131 | ROBERT NOYES | 22 | 00 | 402.93 |
| 80116525 | 026460 | PACIFIC GAS & ELECTRIC CO | 22 | 00 | 60,312.80 | 80116526 | 010637 | PARAGON SCHOOL | 22 | 00 | 17,584.84 |
| 80116527 | 004681 | PAXTON/PATTERSON | 22 | 00 | 2,461.39 | 80116528 | 007787 | PITNEY BOWES CREDIT CORP | 22 | 00 | 984.00 |
| 80116529 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 240.00 | 80116530 | 003173 | PRENTICE HALL | 22 | 00 | 1,840.27 |
| 80116531 | 006887 | PURCHASE POWER | 22 | 00 | 2,240.60 | 80116532 | 000543 | SAXON PUBLISHERS INC. | 22 | 00 | 1,967.47 |
| 80116533 | 000128 | SCHOLASTIC INC | 22 | 00 | 7.31 | 80116534 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 283.34 |
| 80116535 | 012158 | LAURA SLIEPEN | 22 | 00 | 260.00 | 80116536 | 003808 | PAM SOHA | 22 | 00 | 32.18 |
| 80116537 | 007212 | STAPLES CREDIT PLAN | 22 | 00 | 510.73 | 80116538 | 011821 | ISABEL TORO | 22 | 00 | 250.00 |
| 80116539 | 011624 | U.S. BANK BUSINESS EQUIPM | 22 | 00 | 554.34 | 80116540 | 002669 | VERIZON WIRELESS | 22 | 00 | 914.73 |
| 80116541 | 011952 | WEST COACH CORPORATION | 22 | 00 | 205.45 | 80116542 | 005801 | APPROVED SAFE & LOCK | 22 | 00 | 573.50 |
| 80116543 | 011129 | BANC OF AMERICA SECURITIE | 22 | 00 | 10,586.30 | 80116544 | 012104 | CLARK & SULLIVAN LLC | 22 | 00 | 392,126.00 |
| 80116545 | 005298 | CYBERGUYS! | 22 | 00 | 163.06 | 80116546 | 009919 | DELL | 22 | 00 | 191.45 |
| 80116547 | 001927 | EVERBIND/MARCO BOOK BINDE | 22 | 00 | 8,005.60 | 80116548 | 011398 | FIBERDYNE LABS INC. | 22 | 00 | 294.96 |
| 80116549 | 010976 | J.W. PEPPER & SON INC | 22 | 00 | 8,171.28 | 80116550 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 41.90 |
| 80116551 | 002875 | SUMMIT LEARNING | 22 | 00 | 3,488.19 | 80116552 | 002669 | VERIZON WIRELESS | 22 | 00 | 138.49 |
| 80116553 | 011062 | WALLACE-KUHL & ASSOCIATES | 22 | 00 | 4,717.00 | 80116554 | 011018 | NTD / EDGE DESIGN BUILDER | 22 | 00 | 557,162.61 |
| 80116555 | 000400 | ACCREDITING COMMISSION | 22 | 00 | 575.00 | 80116556 | 011782 | ACE INDUSTRIAL SUPPLY | 22 | 00 | 1,495.00 |
| 80116557 | 007177 | AMSTERDAM PRINTING & LITH | 22 | 00 | 300.77 | 80116558 | 000185 | BARNES & NOBLE BOOKSTORES | 22 | 00 | 195.06 |
| 80116559 | 005555 | BELLWORK ENTERPRISES INC | 22 | 00 | 594.59 | 80116560 | 004920 | BULBMAN - SACRAMENTO | 22 | 00 | 81.53 |
| 80116561 | 006060 | CALTRONICS BUSINESS SYSTE | 22 | 00 | 133.02 | 80116562 | 012152 | CANYON CREEK SOFTWARE | 22 | 00 | 283.00 |
| 80116563 | 000050 | CURRICULUM ASSOCIATES INC | 22 | 00 | 31.58 | 80116564 | 010598 | D & P CREAMERY | 22 | 00 | 187.50 |
| 80116565 | 009988 | DEVELOPMENTAL STUDIES CEN | 22 | 00 | 4,121.07 | 80116566 | 004210 | ELLISON EDUCATIONAL EQUIP | 22 | 00 | 59.56 |
| 80116567 | 011752 | EMPIRE SAFETY | 22 | 00 | 615.58 | 80116568 | 010797 | GENESIS INC | 22 | 00 | 38.20 |
| 80116569 | 003119 | GLEN EDWARDS MIDDLE SCHOO | 22 | 00 | 107.79 | 80116570 | 007480 | GLEN EDWARDS MIDDLE SCHOO | 22 | 00 | 30.00 |
| 80116571 | 012148 | GREEN BARBARA | 22 | 00 | 41.70 | 80116572 | 003281 | HOME DEPOT | 22 | 00 | 294.45 |
| 80116573 | 009059 | INSTANT IMPACT | 22 | 00 | 107.25 | 80116574 | 000156 | LIBRARY VIDEO COMPANY | 22 | 00 | 216.33 |
| 80116575 | 012149 | MICHELLE LIVERMORE | 22 | 00 | 148.38 | 80116576 | 011282 | JANENE MALATESTA | 22 | 00 | 79.50 |
| 80116577 | 002294 | NAPA AUTO PARTS | 22 | 00 | 66.52 | 80116578 | 024240 | NASCO MODESTO | 22 | 00 | 64.63 |
| 80116579 | 012102 | CLINT NELSON | 22 | 00 | 250.35 | 80116580 | 011444 | NEXT GENERATION COFFEE SY | 22 | 00 | 19.00 |
| 80116581 | 007697 | NIMCO | 22 | 00 | 195.82 | 80116582 | 004683 | OFFICE DEPOT | 22 | 00 | 1,943.66 |
| 80116583 | 004812 | ON COURSE INC | 22 | 00 | 110.40 | 80116584 | 002159 | PERFECTION LEARNING | 22 | 00 | 333.03 |
| 80116585 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 50.00 | 80116586 | 012160 | POSTMASTER | 22 | 00 | 226.50 |
| 80116587 | 010565 | PRINT TO MAIL | 22 | 00 | 287.05 | 80116588 | 005757 | REALLY GOOD STUFF | 22 | 00 | 297.09 |
| 80116589 | 010717 | SAFEWAY INC | 22 | 00 | 45.98 | 80116590 | 011096 | SCANTRON | 22 | 00 | 233.53 |
| 80116591 | 000122 | SCHOOL SPECIALTY INC | 22 | 00 | 936.48 | 80116592 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 789.29 |
| 80116593 | 007212 | STAPLES CREDIT PLAN | 22 | 00 | 73.58 | 80116594 | 005166 | SUTTER COUNTY SCHOOLS OFF | 22 | 00 | 12,775.00 |

WARRANT REGISTER FOR WARRANTS DATED 10/26/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80116595 | 005236 | TIME INC | 22 | 00 | 88.00 | 80116596 | 010264 | WISHING WELL | 22 | 00 | 52.78 |
| 80116597 | 006976 | JOHN WYATT | 22 | 00 | 62.18 | 80116598 | 003208 | XEROX CORPORATION | 22 | 00 | 898.62 |
| 80116599 | 007960 | BETTY MYLREA | 22 | 00 | 25.45 | 80116600 | 012147 | JULIE REPEC | 22 | 00 | 64.53 |
| 80116601 | 012150 | RIKKI FOSTER | 22 | 00 | 125.00 | 80116602 | 008137 | CAL-NEVA SLUSH COMPANY | 22 | 00 | 303.00 |
| 80116603 | 001778 | THE DANIELSEN COMPANY | 22 | 00 | 1,206.09 | 80116604 | 011727 | ED JONES FOOD SERVICE | 22 | 00 | 8,584.78 |
| 80116605 | 009147 | NOR-CAL PRODUCE INC | 22 | 00 | 569.71 | 80116606 | 012043 | PIZZA GUY'S | 22 | 00 | 216.00 |
| 80116607 | 012042 | SARA LEE | 22 | 00 | 260.38 | 80116608 | 011585 | STAFFORD MEAT COMPANY | 22 | 00 | 528.00 |

TOTAL AMOUNT OF ALL WARRANTS $1,227,083.67***

4
2
2

WARRANT REGISTER FOR WARRANTS DATED 10/19/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80113958 | 012127 | ACADEMIC PLANNERS PLUS | 22 | 00 | 1,622.77 | 80113959 | 011092 | ACP | 22 | 00 | 100.46 |
| 80113960 | 004046 | ATLAS PEN & PENCIL CORP. | 22 | 00 | 43.85 | 80113961 | 004023 | CLASSROOM DIRECT.COM | 22 | 00 | 461.03 |
| 80113962 | 008700 | CONTINENTAL ATHLETIC SUPP | 22 | 00 | 14,302.30 | 80113963 | 012136 | NATALIE COOPER | 22 | 00 | 53.61 |
| 80113964 | 012143 | CRE | 22 | 00 | 4,600.00 | 80113965 | 009919 | DELL | 22 | 00 | 96.51 |
| 80113966 | 007968 | FORESTRY SUPPLIERS INC | 22 | 00 | 36.07 | 80113967 | 000841 | GOPHER SPORT | 22 | 00 | 734.50 |
| 80113968 | 000472 | CHERYL HARRISON | 22 | 00 | 36.36 | 80113969 | 003281 | HOME DEPOT | 22 | 00 | 442.99 |
| 80113970 | 006464 | HOMEWOOD LUMBER | 22 | 00 | 318.45 | 80113971 | 011012 | LAKESHORE LEARNING | 22 | 00 | 100.00 |
| 80113972 | 010524 | LETTERCHASE | 22 | 00 | 108.00 | 80113973 | 011793 | MAA AMERICAN MATHEMATICS | 22 | 00 | 112.00 |
| 80113974 | 012141 | MICHAEL OAKS | 22 | 00 | 695.00 | 80113975 | 002294 | NAPA AUTO PARTS | 22 | 00 | 25.61 |
| 80113976 | 012122 | NATIONAL SCIENCE ASSOC. | 22 | 00 | 31.20 | 80113977 | 004683 | VOIDED | 22 | 00 | |
| 80113978 | 004683 | OFFICE DEPOT | 22 | 00 | 6,758.10 | 80113979 | 000068 | ORIENTAL TRADING COMPANY | 22 | 00 | 70.80 |
| 80113980 | 027360 | PERMA-BOUND | 22 | 00 | 26.75 | 80113981 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 656.00 |
| 80113982 | 006899 | POSITIVE PROMOTIONS | 22 | 00 | 539.60 | 80113983 | 028610 | POSTMASTER | 22 | 00 | 81.00 |
| 80113984 | 009967 | PRESTWICK HOUSE INC | 22 | 00 | 407.66 | 80113985 | 029400 | RAINBOW MARKET | 22 | 00 | 184.10 |
| 80113986 | 012137 | READERS DIGEST | 22 | 00 | 5,500.00 | 80113987 | 009649 | RENAISSANCE LEARNING INC. | 22 | 00 | 135.08 |
| 80113988 | 002618 | RISO PRODUCTS OF SAC INC | 22 | 00 | 789.00 | 80113989 | 000128 | SCHOLASTIC INC | 22 | 00 | 173.89 |
| 80113990 | 000122 | SCHOOL SPECIALTY INC | 22 | 00 | 371.66 | 80113991 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 437.46 |
| 80113992 | 007212 | STAPLES CREDIT PLAN | 22 | 00 | 150.00 | 80113993 | 012135 | MARISA STONE | 22 | 00 | 21.86 |
| 80113994 | 005382 | TIME FOR KIDS | 22 | 00 | 172.00 | 80113995 | 006482 | WARD'S NATURAL SCIENCE | 22 | 00 | 52.80 |
| 80113996 | 011097 | WEEKLY READER CORPORATION | 22 | 00 | 85.40 | 80113997 | 039880 | WISHING WELL ENTERPRISES | 22 | 00 | 83.66 |
| 80113998 | 012134 | MICHELLE BORBA | 22 | 00 | 85.00 | 80113999 | 000140 | ASSOCIATION OF CA SCHOOL | 22 | 00 | 720.00 |
| 80114000 | 026400 | AT&T | 22 | 00 | 4,138.20 | 80114001 | 005845 | AUBURN PLACER DISPOSAL SE | 22 | 00 | 1,090.00 |
| 80114002 | 002095 | BANK OF AMERICA | 22 | 00 | 192.18 | 80114003 | 000072 | BEAR RIVER SUPPLY INC | 22 | 00 | 1,410.34 |
| 80114004 | 003521 | BOYLE FUTURE TECHNOLOGY | 22 | 00 | 679.17 | 80114005 | 007209 | BUDGET BLINDS | 22 | 00 | 1,111.11 |
| 80114006 | 009440 | CDW GOVERNMENT INC | 22 | 00 | 514.92 | 80114007 | 012133 | APRIL COFFIN | 22 | 00 | 10.00 |
| 80114008 | 005443 | COSTCO | 22 | 00 | 92.15 | 80114009 | 009998 | DANG ELECTRIC | 22 | 00 | 380.00 |
| 80114010 | 011714 | DELL FINANCIAL SERVICES | 22 | 00 | 1,877.02 | 80114011 | 005247 | G&S HARDWARE PURCHASING | 22 | 00 | 53.60 |
| 80114012 | 036880 | G&S HARDWARE PURCHASING | 22 | 00 | 1,489.50 | 80114013 | 016160 | HARCOURT INC | 22 | 00 | 514.96 |
| 80114014 | 000396 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 779.77 | 80114015 | 010984 | LEADER SERVICES | 22 | 00 | 4.38 |
| 80114016 | 008599 | MBNA AMERICAN BUSINESS CA | 22 | 00 | 790.96 | 80114017 | 001762 | MCGRAW-HILL | 22 | 00 | 800.65 |
| 80114018 | 007815 | WENDY MEAGHER | 22 | 00 | 26.70 | 80114019 | 012140 | MEGAN MERRILL | 22 | 00 | 76.10 |
| 80114020 | 023380 | VOIDED | 22 | 00 | | 80114021 | 023380 | MISSION UNIFORM SERVICE I | 22 | 00 | 3,137.77 |
| 80114022 | 000068 | ORIENTAL TRADING COMPANY | 22 | 00 | 86.35 | 80114023 | 026460 | PACIFIC GAS & ELECTRIC CO | 22 | 00 | 18,548.47 |
| 80114024 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 1,230.00 | 80114025 | 028840 | THE PSYCHOLOGICAL CORP | 22 | 00 | 1,546.69 |
| 80114026 | 008069 | RAY MORGAN COMPANY INC | 22 | 00 | 1,259.83 | 80114027 | 011517 | AMY RIGA | 22 | 00 | 42.90 |
| 80114028 | 010252 | JOE ROSS | 22 | 00 | 31.42 | 80114029 | 011627 | SASHA | 22 | 00 | 110.00 |
| 80114030 | 000543 | SAXON PUBLISHERS INC. | 22 | 00 | 2,951.80 | 80114031 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 573.36 |
| 80114032 | 010550 | SIERRA SPRING WATER CO. | 22 | 00 | 217.77 | 80114033 | 001151 | STATE OF CALIFORNIA | 22 | 00 | 952.00 |
| 80114034 | 006447 | TAG / AMS INC | 22 | 00 | 150.00 | 80114035 | 000102 | THE TROPHY CASE | 22 | 00 | 286.29 |
| 80114036 | 011081 | ELI TURNER | 22 | 00 | 32.49 | 80114037 | 026400 | AT&T | 22 | 00 | 36.45 |
| 80114038 | 026400 | AT&T | 22 | 00 | 113.98 | 80114039 | 036880 | G&S HARDWARE PURCHASING | 22 | 00 | 29.23 |
| 80114040 | 000116 | ABC SCHOOL SUPPLY INC | 22 | 00 | 160.32 | 80114041 | 026400 | AT&T | 22 | 00 | 467.08 |
| 80114042 | 011561 | BANK OF AMERICA | 22 | 00 | 90.00 | 80114043 | 007209 | BUDGET BLINDS | 22 | 00 | 1,531.53 |
| 80114044 | 009440 | CDW GOVERNMENT INC | 22 | 00 | 133.09 | 80114045 | 009919 | DELL | 22 | 00 | 913.78 |
| 80114046 | 036880 | G&S HARDWARE PURCHASING | 22 | 00 | 255.75 | 80114047 | 008599 | MBNA AMERICAN BUSINESS CA | 22 | 00 | 378.91 |
| 80114048 | 011138 | SCHOOL CONSTRUCTION COMPL | 22 | 00 | 6,460.82 | 80114049 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 65.00 |
| 80114050 | 011062 | WALLACE-KUHL & ASSOCIATES | 22 | 00 | 72.00 | 80114051 | 006009 | WOODWIND & BRASSWIND | 22 | 00 | 159.00 |

42,314.31

WARRANT REGISTER FOR WARRANTS DATED 10/19/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|
| 80114052 | 019720 | KRONICK MOSKOVITZ TIEDEMA | 22 | 00 | 4,234.21 |
| 80114054 | 001778 | THE DANIELSEN COMPANY | 22 | 00 | 2,134.66 |
| 80114056 | 009147 | NOR-CAL PRODUCE INC | 22 | 00 | 1,155.18 |
| 80114058 | 012043 | PIZZA GUY'S | 22 | 00 | 806.00 |
| 80114060 | 007758 | SACRAMENTO RENDERING CO. | 22 | 00 | 54.00 |
| 80114062 | 010084 | SYSCO SACRAMENTO | 22 | 00 | 747.24 |
| 80114053 | 010598 | D & P CREAMERY | 22 | 00 | 73.32 |
| 80114055 | 011727 | ED JONES FOOD SERVICE | 22 | 00 | 2,924.35 |
| 80114057 | 003398 | OFFICE MAX CREDIT PLAN | 22 | 00 | 431.36 |
| 80114059 | 029400 | RAINBOW MARKET | 22 | 00 | 5.00 |
| 80114061 | 012042 | SARA LEE | 22 | 00 | 418.88 |

TOTAL AMOUNT OF ALL WARRANTS $112,462.52***

4,234.21
2,134.66
1,155.18
806.00
54.00
747.24
73.32
2,924.35
431.36
5.00
418.88

WARRANT REGISTER FOR WARRANTS DATED 10/12/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80112021 | 005865 | A-Z BUS SALES INC | 22 | 00 | 1,856.47 | 80112022 | 000059 | ADVANCED INTEGRATED PEST | 22 | 00 | 1,310.00 |
| 80112023 | 004071 | AIRGAS | 22 | 00 | 34.08 | 80112024 | 005801 | APPROVED SAFE & LOCK | 22 | 00 | 147.80 |
| 80112025 | 026400 | AT&T | 22 | 00 | 512.89 | 80112026 | 011323 | AT&T - LONG DISTANCE SERV | 22 | 00 | 10.26 |
| 80112027 | 000072 | BEAR RIVER SUPPLY INC | 22 | 00 | 482.63 | 80112028 | 011796 | BRMS - BENEFIT & RISK MNG | 22 | 00 | 650.00 |
| 80112029 | 000205 | BUS WEST - FRESNO | 22 | 00 | 91.93 | 80112030 | 006060 | CALTRONICS BUSINESS SYSTE | 22 | 00 | 99.18 |
| 80112031 | 009440 | CDW GOVERNMENT INC | 22 | 00 | 739.13 | 80112032 | 007984 | CHEVRON | 22 | 00 | 94.01 |
| 80112033 | 005298 | CYBERGUYS! | 22 | 00 | 140.06 | 80112034 | 006476 | DAVIS PUBLICATIONS INC | 22 | 00 | 768.09 |
| 80112035 | 005437 | DAWSON OIL COMPANY | 22 | 00 | 15,649.32 | 80112036 | 009919 | DELL | 22 | 00 | 4,750.50 |
| 80112037 | 008852 | ELK GROVE WORKABILITY | 22 | 00 | 250.00 | 80112038 | 005491 | EMBASSY SUITES | 22 | 00 | 383.97 |
| 80112039 | 009228 | FLINN SCIENTIFIC INC | 22 | 00 | 214.59 | 80112040 | 004150 | GILBERT ASSOCIATES INC. | 22 | 00 | 1,350.00 |
| 80112041 | 000396 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 319.98 | 80112042 | 000175 | J & J SCREEN & GLASS | 22 | 00 | 162.91 |
| 80112043 | 011926 | JABBERGYM | 22 | 00 | 6,660.00 | 80112044 | 001762 | MCGRAW-HILL | 22 | 00 | 1,322.21 |
| 80112045 | 012128 | NORCAL IMAGING SYSTEMS | 22 | 00 | 155.00 | 80112046 | 026460 | PACIFIC GAS & ELECTRIC CO | 22 | 00 | 1,118.30 |
| 80112047 | 012049 | PIONEER PRODUCTS INC. | 22 | 00 | 238.74 | 80112048 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 999,213.00 |
| 80112049 | 005879 | PLACER COUNTY WATER AGENC | 22 | 00 | 1,185.50 | 80112050 | 010807 | POSTMASTER | 22 | 00 | 160.00 |
| 80112051 | 008069 | RAY MORGAN COMPANY INC | 22 | 00 | 445.65 | 80112052 | 009649 | RENAISSANCE LEARNING INC. | 22 | 00 | 1,861.03 |
| 80112053 | 011152 | SACRAMENTO CO OFFICE OF E | 22 | 00 | 1,250.00 | 80112054 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 442.38 |
| 80112055 | 003409 | SIMPLE PLEASURES | 22 | 00 | 39.58 | 80112056 | 010414 | SPEECH & LANGUAGE THERAPY | 22 | 00 | 1,140.00 |
| 80112057 | 001786 | SPURR | 22 | 00 | 1,496.27 | 80112058 | 012076 | VISUAL TECHNOLOGY APPLICA | 22 | 00 | 104.95 |
| 80112059 | 007196 | WESTERN PLACER WASTE | 22 | 00 | 92.81 | 80112060 | 002373 | WILSON WAY TIRE | 22 | 00 | 783.84 |
| 80112061 | 010047 | TRUDY WILSON | 22 | 00 | 1,955.00 | 80112062 | 003208 | XEROX CORPORATION | 22 | 00 | 92.24 |
| 80112063 | 000122 | SCHOOL SPECIALTY INC | 22 | 00 | 1,493.47 | 80112064 | 012000 | ADD SOME CLASS | 22 | 00 | 16,964.00 |
| 80112065 | 000140 | ASSOCIATION OF CA SCHOOL | 22 | 00 | 1,353.00 | 80112066 | 005002 | CALIF DEPARTMENT OF EDUCA | 22 | 00 | 350.00 |
| 80112067 | 009440 | CDW GOVERNMENT INC | 22 | 00 | 200.84 | 80112068 | 009919 | DELL | 22 | 00 | 3,109.66 |
| 80112069 | 011599 | DSA / ORS | 22 | 00 | 13,082.50 | 80112070 | 002425 | MICHAEL K BAUGHMAN INSPEC | 22 | 00 | 3,500.00 |
| 80112071 | 011018 | NTD / EDGE DESIGN BUILDER | 22 | 00 | 98,990.60 | 80112072 | 003233 | PORTABLE FACILITIES LEASI | 22 | 00 | 34,000.00 |
| 80112073 | 012023 | REXEL PACIFIC ELECTRICAL | 22 | 00 | 52.51 | 80112074 | 000122 | SCHOOL SPECIALTY INC | 22 | 00 | 1,589.19 |
| 80112075 | 001672 | THE SPEECH BIN | 22 | 00 | 31.76 | 80112076 | 010712 | NORTHERN CALIF. CONSTRUCT | 22 | 00 | 9,192.50 |
| 80112077 | 019720 | KRONICK MOSKOVITZ TIEDEMA | 22 | 00 | 6,821.74 | 80112078 | 009771 | AMERICAN BIRDING ASSN. | 22 | 00 | 329.72 |
| 80112079 | 000185 | BARNES & NOBLE BOOKSTORES | 22 | 00 | 205.49 | 80112080 | 004208 | BENNETT'S POTTERY & CERAM | 22 | 00 | 330.00 |
| 80112081 | 010271 | MARY BOYLE | 22 | 00 | 134.76 | 80112082 | 000728 | BSN SPORTS | 22 | 00 | 6,296.11 |
| 80112083 | 006718 | BUDGETEXT INC | 22 | 00 | 109.85 | 80112084 | 004920 | BULBMAN - SACRAMENTO | 22 | 00 | 47.75 |
| 80112085 | 011776 | BURKETT'S OFFICE | 22 | 00 | 1,170.74 | 80112086 | 007319 | CMC | 22 | 00 | 125.00 |
| 80112087 | 012094 | DARREN COLEMAN | 22 | 00 | 92.34 | 80112088 | 000050 | CURRICULUM ASSOCIATES INC | 22 | 00 | 664.43 |
| 80112089 | 009919 | DELL | 22 | 00 | 2,531.11 | 80112090 | 007262 | DEMCO MEDIA | 22 | 00 | 41.31 |
| 80112091 | 006742 | DISCOUNT MAGAZINE SUB SER | 22 | 00 | 92.82 | 80112092 | 006770 | DISCOVERY CHANNEL | 22 | 00 | 73.33 |
| 80112093 | 008097 | DISCOVERY MUSEUM SCIENCE | 22 | 00 | 60.00 | 80112094 | 001769 | EDUCATORS PUBLISHING SVC | 22 | 00 | 59.89 |
| 80112095 | 012610 | FAR WEST RENTS & READY MI | 22 | 00 | 590.00 | 80112096 | 007840 | G.W. SCHOOL SUPPLY | 22 | 00 | 282.02 |
| 80112097 | 007080 | GENERAL BINDING CORPORATI | 22 | 00 | 207.23 | 80112098 | 005638 | ANDREW GILLESPIE | 22 | 00 | 338.80 |
| 80112099 | 000769 | RAY GONZALES | 22 | 00 | 111.25 | 80112100 | 009164 | HOLT OF CA | 22 | 00 | 70.37 |
| 80112101 | 009059 | INSTANT IMPACT | 22 | 00 | 1,472.01 | 80112102 | 012131 | INSTITUTE OF READEING | 22 | 00 | 293.67 |
| 80112103 | 006325 | IT'S ELEMENTARY | 22 | 00 | 451.15 | 80112104 | 002294 | NAPA AUTO PARTS | 22 | 00 | 228.50 |
| 80112105 | 024240 | NASCO MODESTO | 22 | 00 | 135.01 | 80112106 | 012122 | NATIONAL SCIENCE ASSOC. | 22 | 00 | 6.95 |
| 80112107 | 011495 | NATURES CRITTERS | 22 | 00 | 195.00 | 80112108 | 004683 | OFFICE DEPOT | 22 | 00 | 2,343.95 |
| 80112109 | 000068 | ORIENTAL TRADING COMPANY | 22 | 00 | 32.80 | 80112110 | 012105 | ORION TELESCOPE & BINOCUL | 22 | 00 | 85.69 |
| 80112111 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 10.50 | 80112112 | 012083 | ALLYSON POPP | 22 | 00 | 7.31 |
| 80112113 | 011029 | POSTMASTER | 22 | 00 | 117.00 | 80112114 | 028610 | POSTMASTER | 22 | 00 | 267.70 |

WARRANT REGISTER FOR WARRANTS DATED 10/12/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80112115 | 010565 | PRINT TO MAIL | 22 | 00 | 3,525.64 | 80112116 | 029400 | RAINBOW MARKET | 22 | 00 | 49.86 |
| 80112117 | 008381 | RAY MORGAN COMPANY INC | 22 | 00 | 373.43 | 80112118 | 002618 | RISO PRODUCTS OF SAC INC | 22 | 00 | 904.01 |
| 80112119 | 005809 | SCHOLASTIC BOOK FAIRS | 22 | 00 | 911.00 | 80112120 | 000122 | SCHOOL SPECIALTY INC | 22 | 00 | 3,408.07 |
| 80112121 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 6,872.74 | 80112122 | 011065 | SIERRA SAW | 22 | 00 | 84.58 |
| 80112123 | 003808 | PAM SOHA | 22 | 00 | 43.09 | 80112124 | 007212 | STAPLES CREDIT PLAN | 22 | 00 | 144.78 |
| 80112125 | 035500 | SUNDANCE PUBLISHING LLC | 22 | 00 | 158.63 | 80112126 | 000834 | TARGET BANK | 22 | 00 | 69.59 |
| 80112127 | 012132 | TBMS STUDENT BODY | 22 | 00 | 82.38 | 80112128 | 000798 | TEACHER'S DISCOVERY | 22 | 00 | 317.98 |
| 80112129 | 011628 | TIME TIMER | 22 | 00 | 60.00 | 80112130 | 000189 | LEN VALASEK | 22 | 00 | 96.70 |
| 80112131 | 012089 | WHALEY GRADEBOOK CO | 22 | 00 | 12.00 | 80112132 | 009389 | WOODLEAF OUTDOOR CAMP | 22 | 00 | 12,775.00 |
| 80112133 | 006305 | THOMSON LEARNING | 22 | 00 | 833.29 | 80112134 | 010271 | MARY BOYLE | 22 | 00 | 139.96 |
| 80112135 | 011751 | RANDY WOODS | 22 | 00 | 113.43 | 80112136 | 006425 | STATE BOARD OF EQUALIZATI | 22 | 00 | 69.64 |
| 80112137 | 006631 | CDW GOVERNMENT | 22 | 00 | 240.32 | 80112138 | 009360 | VOIDED | 22 | 00 | |
| 80112139 | 009360 | CRYSTAL CREAM & BUTTER CO | 22 | 00 | 10,724.31 | 80112140 | 010598 | D & P CREAMERY | 22 | 00 | 7.14 |
| 80112141 | 001778 | THE DANIELSEN COMPANY | 22 | 00 | 2,954.55 | 80112142 | 011727 | ED JONES FOOD SERVICE | 22 | 00 | 6,134.77 |
| 80112143 | 023380 | MISSION UNIFORM SERVICE I | 22 | 00 | 406.15 | 80112144 | 009147 | NOR-CAL PRODUCE INC | 22 | 00 | 984.89 |
| 80112145 | 012043 | PIZZA GUY'S | 22 | 00 | 675.00 | 80112146 | 000303 | RADIO SHACK | 22 | 00 | 126.47 |
| 80112147 | 012042 | SARA LEE | 22 | 00 | 503.92 | 80112148 | 010084 | SYSCO SACRAMENTO | 22 | 00 | 1,044.20 |
| 80112149 | 012130 | INC. CMH HOMES | 22 | 00 | 5,540.28 | 80112150 | 009109 | MIKE GORDEN SOFTWARE SOLU | 22 | 00 | 912.00 |

TOTAL AMOUNT OF ALL WARRANTS $1,321,417.43***

4.2.a

WARRANT REGISTER FOR WARRANTS DATED 10/05/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80110075 | 011999 | ALLIED NETWORK SOLUTIONS | 22 | 00 | 431.15 | 80110076 | 003569 | AMERICAN MESSAGING | 22 | 00 | 127.95 |
| 80110077 | 005845 | AUBURN PLACER DISPOSAL SE | 22 | 00 | 6,773.19 | 80110078 | 011559 | BLISS POWER LAWN EQUIPMEN | 22 | 00 | 91.63 |
| 80110079 | 012025 | BRIGHT START THERAPIES | 22 | 00 | 4,725.00 | 80110080 | 000205 | BUS WEST - FRESNO | 22 | 00 | 57.86 |
| 80110081 | 012125 | CALIF.DEPT OF ED CDE PRES | 22 | 00 | 369.29 | 80110082 | 008524 | CITICORP VENDOR FINANCE I | 22 | 00 | 713.58 |
| 80110083 | 012115 | LAUREN DUNLAP | 22 | 00 | 12.00 | 80110084 | 011881 | EDUCATIONAL RESOURCES | 22 | 00 | 60.53 |
| 80110085 | 012610 | FAR WEST RENTS & READY MI | 22 | 00 | 358.12 | 80110086 | 011465 | FILTERFRESH | 22 | 00 | 135.00 |
| 80110087 | 006381 | GOLD COUNTRY CLASSIFIED I | 22 | 00 | 216.92 | 80110088 | 015040 | GOLD RUSH AUTO PARTS | 22 | 00 | 699.07 |
| 80110089 | 016160 | HARCOURT INC | 22 | 00 | 1,780.31 | 80110090 | 000542 | HOLT RINEHART & WINSTON | 22 | 00 | 4,522.93 |
| 80110091 | 000175 | J & J SCREEN & GLASS | 22 | 00 | 242.18 | 80110092 | 012118 | JOE'S CARPET CLEANING | 22 | 00 | 150.00 |
| 80110093 | 012124 | LIGHTHOUSE COUNSELING & F | 22 | 00 | 52,889.36 | 80110094 | 007516 | TRACEY LILLIE | 22 | 00 | 79.86 |
| 80110095 | 008668 | LINDA SAW & MOWER SHOP | 22 | 00 | 322.12 | 80110096 | 001762 | MCGRAW-HILL | 22 | 00 | 628.04 |
| 80110097 | 020840 | MOUNTAIN CLEAR WATER COMP | 22 | 00 | 177.50 | 80110098 | 024240 | NASCO MODESTO | 22 | 00 | 140.10 |
| 80110099 | 001066 | NATIONAL HEALTH SUPPLY CO | 22 | 00 | 56.66 | 80110100 | 004272 | NORMAC | 22 | 00 | 451.27 |
| 80110101 | 004683 | OFFICE DEPOT | 22 | 00 | 913.44 | 80110102 | 026460 | PACIFIC GAS & ELECTRIC CO | 22 | 00 | 7,439.20 |
| 80110103 | 005020 | PERSONNEL CONCEPTS LIMITE | 22 | 00 | 35.67 | 80110104 | 012116 | PLACER CO. SHERIFF CIVIL | 22 | 00 | 900.00 |
| 80110105 | 009270 | PLACER NEVADA SELPA | 22 | 00 | 1,490.00 | 80110106 | 011643 | POSITIVE ACTION INC. | 22 | 00 | 1,584.00 |
| 80110107 | 008069 | RAY MORGAN COMPANY INC | 22 | 00 | 7,670.74 | 80110108 | 009649 | RENAISSANCE LEARNING INC. | 22 | 00 | 14,087.39 |
| 80110109 | 011152 | SACRAMENTO CO OFFICE OF E | 22 | 00 | 750.00 | 80110110 | 011616 | DIANE SAUER | 22 | 00 | 961.98 |
| 80110111 | 000122 | SCHOOL SPECIALTY INC | 22 | 00 | 425.35 | 80110112 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 425.34 |
| 80110113 | 010816 | STARSTREAM COMMUNICATIONS | 22 | 00 | 3,222.95 | 80110114 | 006305 | THOMSON LEARNING | 22 | 00 | 3,694.82 |
| 80110115 | 010047 | TRUDY WILSON | 22 | 00 | 6,949.00 | 80110116 | 006591 | CHUCK YOUTSEY | 22 | 00 | 85.75 |
| 80110117 | 000564 | ZIEGELMANN'S REFRIGERATIO | 22 | 00 | 142.50 | 80110118 | 009440 | CDW GOVERNMENT INC | 22 | 00 | 36.95 |
| 80110119 | 038620 | GRAINGER | 22 | 00 | 205.84 | 80110120 | 005801 | APPROVED SAFE & LOCK | 22 | 00 | 415.77 |
| 80110121 | 009440 | CDW GOVERNMENT INC | 22 | 00 | 1,558.59 | 80110122 | 008620 | CED CONSOLIDATED ELECTRI | 22 | 00 | 185.78 |
| 80110123 | 011132 | ECORP CONSULTING INC | 22 | 00 | 1,932.07 | 80110124 | 012056 | FORMAL FASHIONS | 22 | 00 | 2,678.40 |
| 80110125 | 022460 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 68,481.88 | 80110126 | 010824 | JD SPECIALTIES | 22 | 00 | 3,759.44 |
| 80110127 | 000156 | LIBRARY VIDEO COMPANY | 22 | 00 | 40.92 | 80110128 | 011708 | EDWARD McCULLOUGH | 22 | 00 | 5,005.00 |
| 80110129 | 000260 | NYSTROM | 22 | 00 | 6,824.01 | 80110130 | 010572 | REXEL NORCAL VALLEY INC. | 22 | 00 | 52.51 |
| 80110131 | 000122 | SCHOOL SPECIALTY INC | 22 | 00 | 89,621.34 | 80110132 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 153.41 |
| 80110133 | 000636 | SIERRA SAFETY COMPANY INC | 22 | 00 | 512.49 | 80110134 | 009406 | TAMMY SOMMER | 22 | 00 | 6.15 |
| 80110135 | 011878 | STANLEY TAYLOR | 22 | 00 | 11,200.00 | 80110136 | 011447 | YUBA SUTTER BUILDING | 22 | 00 | 8,400.00 |
| 80110137 | 010712 | NORTHERN CALIF. CONSTRUCT | 22 | 00 | 9,192.50 | 80110138 | 006157 | WM.A. MORTON & ANJA NOLTI | 22 | 00 | 6,961.84 |
| 80110139 | 004046 | ATLAS PEN & PENCIL CORP. | 22 | 00 | 78.04 | 80110140 | 002404 | BIG O TIRES #05028 | 22 | 00 | 16.03 |
| 80110141 | 010271 | MARY BOYLE | 22 | 00 | 161.10 | 80110142 | 000728 | BSN SPORTS | 22 | 00 | 77.18 |
| 80110143 | 006718 | BUDGETEXT INC | 22 | 00 | 1,859.70 | 80110144 | 007930 | BULB DIRECT | 22 | 00 | 468.60 |
| 80110145 | 000972 | CALLOWAY HOUSE INC | 22 | 00 | 340.43 | 80110146 | 010175 | CDE | 22 | 00 | 72.44 |
| 80110147 | 004023 | CLASSROOM DIRECT.COM | 22 | 00 | 22.45 | 80110148 | 010124 | COACH AND ATHLETIC DIRECT | 22 | 00 | 14.98 |
| 80110149 | 000413 | CONSTRUCTIVE PLAYTHINGS | 22 | 00 | 108.18 | 80110150 | 012119 | CSEA - CA STATE ELEMENTAR | 22 | 00 | 179.00 |
| 80110151 | 000050 | CURRICULUM ASSOCIATES INC | 22 | 00 | 102.24 | 80110152 | 009919 | DELL | 22 | 00 | 2,927.60 |
| 80110153 | 007262 | DEMCO MEDIA | 22 | 00 | 92.17 | 80110154 | 006742 | DISCOUNT MAGAZINE SUB SER | 22 | 00 | 359.33 |
| 80110155 | 003609 | DISCOUNT SCHOOL SUPPLY | 22 | 00 | 129.53 | 80110156 | 010538 | EDULINK SYSTEMS | 22 | 00 | 300.00 |
| 80110157 | 004210 | ELLISON EDUCATIONAL EQUIP | 22 | 00 | 248.56 | 80110158 | 009598 | FARONICS | 22 | 00 | 784.50 |
| 80110159 | 011102 | FIRST STREET SCHOOL PTC | 22 | 00 | 850.00 | 80110160 | 011701 | G.O.F. | 22 | 00 | 661.78 |
| 80110161 | 007840 | G.W. SCHOOL SUPPLY | 22 | 00 | 107.78 | 80110162 | 012069 | HANDS & WORDS ARE NOT FOR | 22 | 00 | 368.50 |
| 80110163 | 022460 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 214.08 | 80110164 | 012117 | KIWANIS CLUB | 22 | 00 | 150.00 |
| 80110165 | 000389 | LAKESHORE LEARNING MATERI | 22 | 00 | 276.73 | 80110166 | 010074 | MAGNET STREET | 22 | 00 | 667.50 |
| 80110167 | 001762 | MCGRAW-HILL | 22 | 00 | 3,414.13 | 80110168 | 011304 | CHRIS MCKAY | 22 | 00 | 75.65 |

4.2.7

WARRANT REGISTER FOR WARRANTS DATED 10/05/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|
| 80110169 | 007815 | WENDY MEAGHER | 22 | 00 | 11.00 |
| 80110171 | 009795 | MOUNTAIN MATH/LANGUAGE LL | 22 | 00 | 151.90 |
| 80110173 | 024240 | NASCO MODESTO | 22 | 00 | 497.87 |
| 80110175 | 004683 | OFFICE DEPOT | 22 | 00 | 504.50 |
| 80110177 | 005685 | PITNEY BOWES INC | 22 | 00 | 135.00 |
| 80110179 | 028610 | POSTMASTER | 22 | 00 | 273.00 |
| 80110181 | 010408 | R.F. DAWN | 22 | 00 | 92.82 |
| 80110183 | 009450 | READ NATURALLY | 22 | 00 | 179.00 |
| 80110185 | 001818 | THE REPORT CARD | 22 | 00 | 149.47 |
| 80110187 | 002618 | RISO PRODUCTS OF SAC INC | 22 | 00 | 2,623.49 |
| 80110189 | 007698 | ROLLER KING SKATING & BLA | 22 | 00 | 100.00 |
| 80110191 | 000543 | SAXON PUBLISHERS INC. | 22 | 00 | 145.31 |
| 80110193 | 003330 | SCHOLASTIC NEWS | 22 | 00 | 172.22 |
| 80110195 | 006237 | SCHOOL SPECIALITY | 22 | 00 | 54.86 |
| 80110197 | 006028 | SMILE MAKERS | 22 | 00 | 106.82 |
| 80110199 | 012068 | STEWART SIGN COMPANY | 22 | 00 | 240.36 |
| 80110201 | 000834 | TARGET BANK | 22 | 00 | 418.61 |
| 80110203 | 006602 | TREND ENTERPRISES | 22 | 00 | 35.02 |
| 80110205 | 011820 | WESTERN BLUE CORP. | 22 | 00 | 126.56 |
| 80110207 | 012126 | SHANNON CECCATO | 22 | 00 | 19.21 |
| 80110209 | 011344 | BOYD COFFEE COMPANY | 22 | 00 | 303.19 |
| 80110211 | 010598 | D & P CREAMERY | 22 | 00 | 7.14 |
| 80110213 | 011727 | ED JONES FOOD SERVICE | 22 | 00 | 5,190.31 |
| 80110215 | 003398 | OFFICE MAX CREDIT PLAN | 22 | 00 | 48.21 |
| 80110217 | 029400 | RAINBOW MARKET | 22 | 00 | 5.78 |
| 80110219 | 009840 | SUNNY FRESH FOODS | 22 | 00 | 58.20 |
| 80110221 | 011804 | INC. TYSON BRANDED SOLUTI | 22 | 00 | 240.00 |
| 80110170 | 010035 | DEBRA MORRISON | 22 | 00 | 75.65 |
| 80110172 | 005024 | MYRON MANUFACTURING CORP | 22 | 00 | 321.92 |
| 80110174 | 010537 | NEA PROFESSIONAL LIBRARY | 22 | 00 | 78.16 |
| 80110176 | 012019 | OREFICE LTD | 22 | 00 | 130.00 |
| 80110178 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 385.00 |
| 80110180 | 009324 | PRIMARY FOCUS | 22 | 00 | 700.00 |
| 80110182 | 029400 | RAINBOW MARKET | 22 | 00 | 81.76 |
| 80110184 | 005757 | REALLY GOOD STUFF | 22 | 00 | 198.75 |
| 80110186 | 005162 | RESOURCES FOR EDUCATORS I | 22 | 00 | 188.00 |
| 80110188 | 011009 | ROCHESTER 100 INC | 22 | 00 | 110.50 |
| 80110190 | 010342 | SAX FAMILY & CONSUMERS SC | 22 | 00 | 527.03 |
| 80110192 | 000128 | SCHOLASTIC INC | 22 | 00 | 403.40 |
| 80110194 | 001097 | SCHOOL HOUSE GLOBAL | 22 | 00 | 29.95 |
| 80110196 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 306.64 |
| 80110198 | 007212 | STAPLES CREDIT PLAN | 22 | 00 | 484.89 |
| 80110200 | 006825 | STUDENT SUPPLY | 22 | 00 | 78.46 |
| 80110202 | 005382 | TIME FOR KIDS | 22 | 00 | 86.00 |
| 80110204 | 006482 | WARD'S NATURAL SCIENCE | 22 | 00 | 121.55 |
| 80110206 | 003208 | XEROX CORPORATION | 22 | 00 | 898.62 |
| 80110208 | 039440 | WESTERN PLACER U.S.D. | 22 | 00 | 1,510.00 |
| 80110210 | 008137 | CAL-NEVA SLUSH COMPANY | 22 | 00 | 1,122.53 |
| 80110212 | 001778 | THE DANIELSEN COMPANY | 22 | 00 | 5,835.26 |
| 80110214 | 009147 | NOR-CAL PRODUCE INC | 22 | 00 | 1,731.86 |
| 80110216 | 012043 | PIZZA GUY'S | 22 | 00 | 840.50 |
| 80110218 | 012042 | SARA LEE | 22 | 00 | 851.82 |
| 80110220 | 010084 | SYSCO SACRAMENTO | 22 | 00 | 1,702.03 |
| 80110222 | 039440 | WESTERN PLACER U.S.D. | 22 | 00 | 20.00 |

TOTAL AMOUNT OF ALL WARRANTS $390,052.98***

4, 2, 8

WARRANT REGISTER FOR WARRANTS DATED 09/28/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80108369 | 004188 | ACSA PLACER COUNTY | 22 | 00 | 1,420.00 | 80108370 | 007998 | ALICANTE SCHOOL | 22 | 00 | 6,185.65 |
| 80108371 | 005801 | APPROVED SAFE & LOCK | 22 | 00 | 219.87 | 80108372 | 026400 | AT&T | 22 | 00 | 3,561.10 |
| 80108373 | 011323 | AT&T - LONG DISTANCE SERV | 22 | 00 | 174.87 | 80108374 | 012025 | BRIGHT START THERAPIES | 22 | 00 | 475.00 |
| 80108375 | 000339 | CASBO | 22 | 00 | 495.00 | 80108376 | 008620 | CED CONSOLIDATED ELECTRI | 22 | 00 | 257.27 |
| 80108377 | 002037 | CINGULAR WIRELESS | 22 | 00 | 36.26 | 80108378 | 008524 | CITICORP VENDOR FINANCE I | 22 | 00 | 572.66 |
| 80108379 | 004530 | EMPLOYMENT DEVELOPMENT DE | 22 | 00 | 146.85 | 80108380 | 005247 | G&S HARDWARE PURCHASING | 22 | 00 | 48.11 |
| 80108381 | 036880 | VOIDED | 22 | 00 | | 80108382 | 036880 | G&S HARDWARE PURCHASING | 22 | 00 | 1,938.13 |
| 80108383 | 038620 | GRAINGER | 22 | 00 | 823.49 | 80108384 | 016160 | HARCOURT INC | 22 | 00 | 2,378.03 |
| 80108385 | 000396 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 3,554.13 | 80108386 | 022460 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 2,994.79 |
| 80108387 | 001762 | MCGRAW-HILL | 22 | 00 | 2,829.78 | 80108388 | 026460 | PACIFIC GAS & ELECTRIC CO | 22 | 00 | 32,771.86 |
| 80108389 | 011390 | PAR | 22 | 00 | 767.88 | 80108390 | 005020 | PERSONNEL CONCEPTS LIMITE | 22 | 00 | 805.65 |
| 80108391 | 011233 | PESI HEALTHCARE | 22 | 00 | 328.00 | 80108392 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 125.00 |
| 80108393 | 007464 | PLACER COUNTY SCHOOL BOAR | 22 | 00 | 50.00 | 80108394 | 008120 | PSYCHOLOGICAL AND EDUCATI | 22 | 00 | 1,049.50 |
| 80108395 | 003287 | RIVERSIDE PUBLISHING COMP | 22 | 00 | 586.69 | 80108396 | 000543 | SAXON PUBLISHERS INC. | 22 | 00 | 16,704.20 |
| 80108397 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 1,878.95 | 80108398 | 010443 | SIERRA PEDIATRIC THERAPY | 22 | 00 | 1,265.00 |
| 80108399 | 032621 | SIG SCHOOLS INSURANCE GR | 22 | 00 | 613,104.00 | 80108400 | 011219 | SPARK PROGRAM | 22 | 00 | 426.04 |
| 80108401 | 007212 | STAPLES CREDIT PLAN | 22 | 00 | 93.47 | 80108402 | 006447 | TAG / AMS INC | 22 | 00 | 100.00 |
| 80108403 | 011624 | U.S. BANK BUSINESS EQUIPM | 22 | 00 | 554.34 | 80108404 | 012110 | VALLEY POWER SYSTEMS INC. | 22 | 00 | 7,634.82 |
| 80108405 | 002669 | VERIZON WIRELESS | 22 | 00 | 867.32 | 80108406 | 011664 | WPS WESTERN PSYCHOLOGICAL | 22 | 00 | 909.58 |
| 80108407 | 026400 | AT&T | 22 | 00 | 68.14 | 80108408 | 026400 | AT&T | 22 | 00 | 162.90 |
| 80108409 | 036880 | G&S HARDWARE PURCHASING | 22 | 00 | 166.07 | 80108410 | 012000 | ADD SOME CLASS | 22 | 00 | 34,045.45 |
| 80108411 | 000530 | ATHLETICS UNLIMITED | 22 | 00 | 19,632.81 | 80108412 | 007914 | BLACKBURN CONSULTING | 22 | 00 | 34,229.65 |
| 80108413 | 036880 | G&S HARDWARE PURCHASING | 22 | 00 | 330.71 | 80108414 | 011018 | NTD / EDGE DESIGN BUILDER | 22 | 00 | 53,272.87 |
| 80108415 | 004683 | OFFICE DEPOT | 22 | 00 | 299.89 | 80108416 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 1,659.95 |
| 80108417 | 002669 | VERIZON WIRELESS | 22 | 00 | 238.96 | 80108418 | 011062 | WALLACE-KUHL & ASSOCIATES | 22 | 00 | 1,747.70 |
| 80108419 | 005140 | WENGER CORPORATION | 22 | 00 | 8,750.21 | 80108420 | 006009 | WOODWIND & BRASSWIND | 22 | 00 | 7,000.00 |
| 80108421 | 011018 | NTD / EDGE DESIGN BUILDER | 22 | 00 | 1,440,990.35 | 80108422 | 011742 | FOCAL POINT RESOURCES INC | 22 | 00 | 25,000.00 |
| 80108423 | 003299 | ACADEMIC BOOK SERVICES IN | 22 | 00 | 220.87 | 80108424 | 012106 | ALVARA MEDINA | 22 | 00 | 21.84 |
| 80108425 | 009771 | AMERICAN BIRDING ASSN. | 22 | 00 | 90.00 | 80108426 | 008844 | AMERICAN SCHOOL COUNSELOR | 22 | 00 | 115.00 |
| 80108427 | 000140 | ASSOCIATION OF CA SCHOOL | 22 | 00 | 170.01 | 80108428 | 005738 | BORDER'S GROUP INC | 22 | 00 | 198.04 |
| 80108429 | 010271 | MARY BOYLE | 22 | 00 | 48.44 | 80108430 | 006718 | BUDGETEXT INC | 22 | 00 | 698.08 |
| 80108431 | 004920 | BULBMAN - SACRAMENTO | 22 | 00 | 41.77 | 80108432 | 010076 | CHARACTER COUNTS | 22 | 00 | 272.31 |
| 80108433 | 009919 | DELL | 22 | 00 | 967.99 | 80108434 | 007262 | DEMCO MEDIA | 22 | 00 | 417.19 |
| 80108435 | 011682 | DIRECT PRESS 2 | 22 | 00 | 715.27 | 80108436 | 006742 | DISCOUNT MAGAZINE SUB SER | 22 | 00 | 265.55 |
| 80108437 | 006913 | DISCOVERY MUSEUM | 22 | 00 | 150.00 | 80108438 | 009482 | MARILOU EDWARDS | 22 | 00 | 367.35 |
| 80108439 | 011278 | FARONICS TECHNOLOGIES USA | 22 | 00 | 33.84 | 80108440 | 011470 | PAM GETZ | 22 | 00 | 31.60 |
| 80108441 | 000769 | RAY GONZALES | 22 | 00 | 22.25 | 80108442 | 003096 | THE HAMPTON-BROWN COMPANY | 22 | 00 | 334.63 |
| 80108443 | 003281 | HOME DEPOT | 22 | 00 | 85.78 | 80108444 | 000396 | HOUGHTON MIFFLIN COMPANY | 22 | 00 | 161.20 |
| 80108445 | 005510 | TIM KERRIGAN | 22 | 00 | 36.66 | 80108446 | 000389 | LAKESHORE LEARNING MATERI | 22 | 00 | 399.42 |
| 80108447 | 011037 | JEREMY LYCHE | 22 | 00 | 37.50 | 80108448 | 011282 | JANENE MALATESTA | 22 | 00 | 829.72 |
| 80108449 | 002619 | THE MASTER TEACHER | 22 | 00 | 251.00 | 80108450 | 002294 | NAPA AUTO PARTS | 22 | 00 | 27.14 |
| 80108451 | 024240 | NASCO MODESTO | 22 | 00 | 209.23 | 80108452 | 012109 | GUS NEVAREZ | 22 | 00 | 49.26 |
| 80108453 | 004683 | OFFICE DEPOT | 22 | 00 | 711.75 | 80108454 | 012075 | OLYMPIC KILNS | 22 | 00 | 111.63 |
| 80108455 | 002159 | PERFECTION LEARNING | 22 | 00 | 194.27 | 80108456 | 000137 | LINDA PEZANOSKI | 22 | 00 | 247.74 |
| 80108457 | 005685 | PITNEY BOWES INC | 22 | 00 | 105.60 | 80108458 | 028020 | PLACER COUNTY OFFICE OF E | 22 | 00 | 87.50 |
| 80108459 | 029400 | RAINBOW MARKET | 22 | 00 | 202.98 | 80108460 | 011788 | RAYMAR INFORMATION SOLUTI | 22 | 00 | 287.35 |
| 80108461 | 002618 | RISO PRODUCTS OF SAC INC | 22 | 00 | 739.00 | 80108462 | 010717 | SAFEWAY INC | 22 | 00 | 45.98 |

4/7

6.2

WARRANT REGISTER FOR WARRANTS DATED 09/28/2006

SCHOOLS COMMERCIAL REVOLVING FUND

| WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT | WARRANT NUMBER | VENDOR NUMBER | PAYEE NAME | DIST NO | DD | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 80108463 | 011096 | SCANTRON | 22 | 00 | 859.85 | 80108464 | 011887 | SCHAUMBURG PARK DISTRICT | 22 | 00 | 129.00 |
| 80108465 | 000128 | SCHOLASTIC INC | 22 | 00 | 86.11 | 80108466 | 002891 | SIERRA OFFICE SUPPLIES & | 22 | 00 | 3,506.36 |
| 80108467 | 007212 | STAPLES CREDIT PLAN | 22 | 00 | 194.23 | 80108468 | 000834 | TARGET BANK | 22 | 00 | 221.60 |
| 80108469 | 012108 | DONNA WARREN | 22 | 00 | 219.78 | 80108470 | 012107 | DEANNA WEDDLE | 22 | 00 | 26.95 |
| 80108471 | 011513 | LIZ TOFFT | 22 | 00 | 140.53 | 80108472 | 000339 | CASBO | 22 | 00 | 1,365.00 |
| 80108473 | 001778 | THE DANIELSEN COMPANY | 22 | 00 | 3,738.03 | 80108474 | 011727 | ED JONES FOOD SERVICE | 22 | 00 | 9,359.84 |
| 80108475 | 009147 | NOR-CAL PRODUCE INC | 22 | 00 | 1,283.20 | 80108476 | 012043 | PIZZA GUY'S | 22 | 00 | 813.74 |
| 80108477 | 012042 | SARA LEE | 22 | 00 | 552.57 | 80108478 | 011585 | STAFFORD MEAT COMPANY | 22 | 00 | 264.00 |
| 80108479 | 010084 | SYSCO SACRAMENTO | 22 | 00 | 1,311.55 | 80108480 | 012111 | ROBIN FERNSTROM | 22 | 00 | 125.00 |

TOTAL AMOUNT OF ALL WARRANTS $2,369,929.03***

4,230

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| **26. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| **27. Foster a safe, caring environment where individual differences are valued and respected.** |
| **28. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| **29. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| **30. Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT AREA:**

Ratification of Classified Employment

**AGENDA ITEM:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes
Assist. Superintendent, Personnel Services

**ENCLOSURES:**

**MEETING DATE:**

November 7, 2006

**BACKGROUND:**

The Board of Trustees will take action to ratify the employment of:

Brad Alcaraz – Custodian/Groundsman (1.00 FTE) – COE/TBE
Mary Beth Kemp – Camp/Café Supervisor (.25 FTE) - TBM
Nancy Perkins – District Office Clerk (.50 FTE) DO

**ADMINISTRATION RECOMMENDATION:**

Administration recommends ratification of employment for the individuals listed above.

4.3a.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
*PERSONNEL DEPARTMENT*
**810 J STREET, LINCOLN, CA 95648**
**(916) 645-5293**

Brad Alcaraz ok

## ***NOTIFICATION*** OF CLASSIFIED EMPLOYMENT

ATTENTION: Personnel Department DATE: 10/19/06

You are hereby notified that: BRAD ALCARAZ
(applicant's name)

has been offered employment. The offer of employment is based on the following criteria:

POSITION TITLE: CUSTODIAN / GROUNDSMAN

EFFECTIVE DATE OF ASSIGNMENT: 10/23/06
(To be determined by Personnel department)

ASSIGNMENT LOCATION: COE / TBE

RANGE: 22/23 STEP: C AMOUNT $ 16.16 (As per WPCSEA contract)

NUMBER OF HOURS ASSIGNED PER DAY: 8

NEWLY APPROVED POSITION: _____, OR REPLACEMENT: X

IF REPLACEMENT, NAME OF PRIOR EMPLOYEE: ARTIE CARRASCO

FUNDING SOURCE: GENERAL FUND: _____

CATEGORICAL: _____
(specify)

I have instructed the applicant to contact the Personnel Department regarding new employee orientation, health and welfare benefits, ***T.B. clearance***, fingerprints, and pre-employment physical if applicable.
*** If this position is for an instructional aide, applicant must have passed screening test.*

Brad Alcaraz — 10-19-2006
Applicant's signature — Date

2526 S Whitney Rocklin 95677 — (916) 632-8272
Address (City/Zip) — Telephone #

Robert Boyer — 10-19-06
Administrator's signature — Date

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revised 9/00

4.39.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
*PERSONNEL DEPARTMENT*
**810 J STREET, LINCOLN, CA 95648**
**(916) 645-5293**

hire pers DK

## ***NOTIFICATION*** OF CLASSIFIED EMPLOYMENT

ATTENTION: Personnel Department DATE: 10-12-06

You are hereby notified that: Mary Beth Kemp
(applicant's name)

has been offered employment. The offer of employment is based on the following criteria:

POSITION TITLE: Campus Cafeteria Supervisor

EFFECTIVE DATE OF ASSIGNMENT: 10/23/06
(To be determined by Personnel department)

ASSIGNMENT LOCATION: TBMS

RANGE: _____ STEP: 4 AMOUNT $_____ (As per WPCSEA contract)

NUMBER OF HOURS ASSIGNED PER DAY: 2

NEWLY APPROVED POSITION: _____, OR REPLACEMENT: X

IF REPLACEMENT, NAME OF PRIOR EMPLOYEE: Tracy Brown-Randal

FUNDING SOURCE: GENERAL FUND: X

CATEGORICAL: _____
(specify)

I have instructed the applicant to contact the Personnel Department regarding new employee orientation, health and welfare benefits, ***T.B. clearance***, fingerprints, and pre-employment physical if applicable.
*** If this position is for an instructional aide, applicant must have passed screening test.*

MaryBeth Kemp — Applicant's signature — 10-17-06 — Date

2117 Caroline Ct. Rocklin — Address (City/Zip) — 630-1403 — Telephone #

Administrator's signature — 10-12-06 — Date

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revised 9/00

4.3a.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
*PERSONNEL DEPARTMENT*
**810 J STREET, LINCOLN, CA 95648**
**(916) 645-5293**

20036 9

## ***NOTIFICATION*** OF CLASSIFIED EMPLOYMENT

ATTENTION: Personnel Department DATE: 10/11/06

You are hereby notified that: NANCY PERKINS
(applicant's name)

has been offered employment. The offer of employment is based on the following criteria:

POSITION TITLE: DISTRICT OFFICE CLERK

EFFECTIVE DATE OF ASSIGNMENT: 10/12/06
(To be determined by Personnel department)

ASSIGNMENT LOCATION: DISTRICT OFFICE

RANGE: 20 STEP: C AMOUNT $ 15.03 (As per WPCSEA contract)

NUMBER OF HOURS ASSIGNED PER DAY: 4

NEWLY APPROVED POSITION: _____, OR REPLACEMENT: X

IF REPLACEMENT, NAME OF PRIOR EMPLOYEE: TAMMY SOMMER

FUNDING SOURCE: GENERAL FUND: _____

CATEGORICAL: _____
(specify)

I have instructed the applicant to contact the Personnel Department regarding new employee orientation, health and welfare benefits, ***T.B. clearance***, fingerprints, and pre-employment physical if applicable.
*** If this position is for an instructional aide, applicant must have passed screening test.*

Nancy Perkins — Applicant's signature — 10/12/06 — Date

2533 FRUITVALE RD. LINCOLN 95648 — Address (City/Zip) — 543-3844 — Telephone #

Robert Noyes — Administrator's signature — 10/16/06 — Date

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revised 9/00

4.3a.3

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# BOARD OF TRUSTEE MEETING FACT SHEET

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

16. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
17. **Foster a safe, caring environment where individual differences are valued and respected.**
18. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
19. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
20. **Promote student health and nutrition in order to enhance readiness for learning.**

**SUBJECT AREA:**

Ratification of Classified Transfer

**AGENDA ITEM:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes
Assist. Superintendent, Personnel Services

**ENCLOSURES:**

**MEETING DATE:**

November 7, 2006

**BACKGROUND:**

The Board of Trustees will take action to ratify the transfer of:

Leann Avilla – from her 2.5 hr. Food Service Assistant position at LHS to the 4.5 hr. Food Service Assistant position at GEMS effective 11/01/06.
Karen Fiorica – from her 5.6 hr. Sp. Ed. Instructional Aide position at FRE to the 4.6 hr. Sp. Ed. Instructional Aide position at TBMS effective 10/23/06.
Tammy Sommer – from her 7.5 hr. D.O. Clerk position to the 8 hr. D.O. Receptionist/Clerk position effective 10/18/06.
Rhia Zinzun – from her 4 hr. D.O. Rec/Clerk position and 4 hr. Payroll Tech. position to the 8 hr. Payroll Tech. position effective 10/18/06.

**ADMINISTRATION RECOMMENDATION:**

Administration recommends ratification of classified transfer for the individuals listed above.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**Personnel Department**

To: Leann Avilla, LHS

From: Peggy Van Lengen, Personnel Acct. Tech.

Date: October 23, 2006

Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 2.5 hr. Food Service Assistant position at LHS to the 4.5 hr. Food Service Assistant position at GEM effective 11/01/06.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

4.3b.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**Personnel Department**

To: Karen Fiorica, FRE

From: Peggy Van Lengen, Personnel Acct. Tech.

Date: October 18, 2006

Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 5.6 hr. Sp. Ed. Instructional Aide position at FRE to the 4.6 hr. Sp. Ed. Instructional Aide position at TBM effective 10/23/06.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

4.3b.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**Personnel Department**

To: Tammy Sommer, DO

From: Peggy Van Lengen, Personnel Acct. Tech.

Date: October 13, 2006

Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 7.5 hr. D.O. Clerk position to the 8 hr. D.O. Receptionist/Clerk position effective 10/18/06.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

4.3 b.3

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**Personnel Department**

To: Rhia Zinzun, DO

From: Peggy Van Lengen, Personnel Acct. Tech.

Date: October 13, 2006

Subject: Transfer

After the selection process was discussed and the seniority list taken into consideration, it was determined that you will be transferring from your current 4 hr. D.O. Rec/Clerk position and 4 hr. Payroll Tech. position to the 8 hr. Payroll Tech. position effective 10/18/06.

If you have any questions regarding this transfer, please call me at 645-5293.

Congratulations!

4.3b.4

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| **31. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| **32. Foster a safe, caring environment where individual differences are valued and respected.** |
| **33. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| **34. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| **35. Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT AREA:**

Ratification of Certificated Temporary Employment

**AGENDA ITEM:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes
Director, Human Services

**ENCLOSURES:**

**MEETING DATE:**

November 7, 2006

**BACKGROUND:**

The Board of Trustees will take action to ratify the temporary employment of:

Mark Samuelson – Science Teacher (1.00 FTE) - PHS

**ADMINISTRATION RECOMMENDATION:**

Administration recommends ratification of temporary employment for the individual listed above.

4.3c

FORM #1

CERTIFICATED EMPLOYMENT ONLY

# MEMORANDUM - TO PERSONNEL DEPT.

Consideration is being given to **

NAME: Mark Samuelson PHONE NO: 632-6724
ADDRESS: _____

for employment for the ** 2006-07 school year. Tentative assignment will be ** Science teacher @ Phoenix.

Please complete the following:

**
- Hire date 10/23/06 (First contract work day)
- Full Day _____ (Length of service _____)
- Part Day _____ (Length of service _____)
- Substitute _____
- Temporary ✓ 10/23/06 – 1/23/07
- Probationary _____

Salary classification C-04/06 43,485 23,263/10Ay 42, based on A.B. + units and 5 years of teaching experience. (Salary schedule placement will be determined only by personnel department)

The contract is being issued based on the following credential(s):

** _____
** _____

*I have attached his/her credential (MA degree, if applicable), application, transcript, verification of service years, unused sick leave, and a current T.B. clearance, for final processing.*

Mark Samuelson 10-17-06 ** [signature] 10/12/06
(Applicant signature) (Date) (Administrator's signature) (Date)

**NOTE:** **Contract pending Board of Trustee ratification.**

* TO BE COMPLETED BY SITE ADMINISTRATOR & SUBMITTED TO PERSONNEL DEPARTMENT*

PERSONNEL\PRSNLMMO

4.3 c.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

50. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students**
51. **Foster a safe, caring environment where individual differences are valued and respected.**
52. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.**
53. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.**
54. **Promote student health and nutrition in order to enhance readiness for learning.**

**SUBJECT AREA:**

Request for Maternity/
Child Rearing Leave

**AGENDA ITEM:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes
Director, Human Services

**ENCLOSURES:**

**MEETING DATE:**

November 7, 2006

**BACKGROUND:**

The Board of Trustees will take action on a request for Maternity/Child Rearing Leave as per WPTA Contract, Article VIII, Section D-1 and D-2 from:

Tiffany Butler – 4th Grade Teacher – FRE
Jamie Cruice – 4th Grade Teacher - CCC

**ADMINISTRATION RECOMMENDATION:**

Administration recommends the Board of Trustees ratify the requests as listed.

4.3d.

October 9, 2006

Dear Board Members:

I am writing to inform you that my husband and I are expecting our first baby in March, 2007. I would like to request a leave of absence under Article VIII, Sections D-1 and D-2 of the WPUSD and WPTA contract. This would include "maternity" and "child rearing leave" simultaneously from March 5, 2007-September 4, 2007. I am currently making arrangements for a long-term substitute to cover the last trimester of the 2006-2007 school year, and the beginning of the 2007-2008 school year. If you have any questions, please contact me at Foskett Ranch Elementary School.

Sincerely,

Tiffany Butler
Fourth Grade Teacher
Foskett Ranch Elementary School

4.3d.1

Jamie M. Cruice
309 Palazzo Court
Lincoln, CA 95648
916-645-9602
jmeslugg@starstream.net

October 27, 2006

To Whom It May Concern:

I am writing this letter to request a leave under Article VIII, Sections D-1 and D-2 of the WPUSD and WPTA contract. This includes "maternity" and "child rearing leave" to run concurrently from January 29, 2007 until June 8, 2007. Mr. Bliss and I are trying to secure a candidate for my long-term substitute during this leave. If you have any questions or need to discuss this matter with me, you can contact me at Carlin C. Coppin Elementary School.

Thank you for your time and consideration.

Sincerely,

Jamie M. Cruice

4.3d.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| **45. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| **46. Foster a safe, caring environment where individual differences are valued and respected.** |
| **47. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| **48. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| **49. Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT AREA:**

Reduction of One Classified Position

**AGENDA ITEM:**

Consent Agenda

**REQUESTED BY:**

Bob Noyes
Director, Human Services

**ENCLOSURES:**

**MEETING DATE:**

November 7, 2006

**BACKGROUND:**

Due to lack of work and/or lack of funds certain services now being provided by the District must be reduced by the following extent:

Rhonda Brauning – 3 ½ hr. Cafeteria Site Cashier at CCC will be reduced by ½ hr.

**ADMINISTRATION RECOMMENDATION:**

Administration recommends the Board of Trustees approval of the reduction of one Cafeteria Site Cashier position.

# RESOLUTION
# 06/07.19

WHEREAS, due to lack of work and/or lack of funds, this Board hereby finds it is in the best interest of this school district, that as of January 2, 2007 certain services now being provided by the District be reduced by the following extent:

One 3 ½ hour Cafeteria Site Cashier position at Carlin C. Coppin will be reduced by ½ hour.

NOW, THEREFORE, BE IT RESOLVED that as of January 2, 2007, this classified position of the District is to be reduced to the extent set forth above.

NOW, THEREFORE, BE IT RESOLVED that the reduction approved by this Resolution will not be implemented until consultation with CSEA and its Western Placer Chapter #741 as provided for in Article IX of the collective bargaining agreement, is completed.

BE IT FURTHER RESOLVED that the District Superintendent be and hereby is authorized and directed to give notice of layoff/reduction of employment to one classified employee of the District pursuant to the District's rules and regulations and applicable provisions of the Education Code not later than 45 days prior to the effective date of layoff as set forth above.

The foregoing Resolution was passed and adopted at a regular meeting of the Governing Board on November 7, 2006, by the following vote:

AYES:

NOES:

ABSENT:

Date:_____

Governing Board of the Western Placer Unified School District

By_____
Secretary of the Governing Board

4.4.1

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

*810 J Street*
*Lincoln, CA 95648*

*(916) 645-6350*
*(916) 645-6356 FAX*

*Superintendent*

*Scott Leaman*

*Board of Trustees*

*Melanie Eustice*
*Paul Long*
*James McLeod*
*Earl Mentze*
*Dennis Sonnenburg*

*Asst. Superintendent, Business Services*

*Carrie Carlson*

*Asst. Superintendent, Educational Services*

*Mary Boyle*

*Asst. Superintendent Personnel Services*

*Robert Noyes*

October 23, 2006

Rhonda Brauning
1307 Sego Lane
Lincoln, CA 95648

Dear Rhonda:

This letter is sent to you as the official notification that your 3 1/2 hour Cafeteria Site Cashier position at Carlin C. Coppin Elementary will be reduced by ½ hour due to the elimination of some cashier duties because of the implementation of the computerized cashiering system (Meal Tracker) and the newly added Student Management System (SMS).

The Western Placer Unified School District's Board of Trustees will review the reduction of your hours and take action at the November 7, 2006 board meeting held at Lincoln High School. If action is taken to formally reduce your work hours, you will be allowed to complete your current work assignment through December 31, 2006. After the 45-day lay-off notice timeline is completed you will have the option to do one of the following:

1. Choose to accept a voluntary reduction in assigned time in lieu of layoff and be granted the same reemployment rights as persons laid off and shall retain eligibility to be considered for reemployment for an additional period of up to 24 months (63 months total of reemployment eligibility). If you choose this option, you will retain your three hours per day at Carlin C. Coppin Elementary.

2. Accept the official lay-off notice due to lack of work and be eligible for reemployment for a period of 39 months and be reemployed in preference to new applicants with less seniority within the same job classification. If you choose this option, you will retain your three and one-half hours within the school district if they become available.

If I can be of any assistance in this matter, please call me at 645-6350 or the WPCSEA President, Joe Ross at 201-9282.

Sincerely,

Bob Noyes, Director of Human Services
Western Placer Unified School District

Cc: Joe Ross, President WPCSEA

4.4.2

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

*810 J Street*
*Lincoln, CA 95648*

*(916) 645-6350*
*(916) 645-6356 FAX*

*Superintendent*

*Scott Leaman*

*Board of Trustees*

*Melanie Eustice*
*Paul Long*
*James McLeod*
*Earl Mentze*
*Dennis Sonnenburg*

*Asst. Superintendent, Business Services*

*Carrie Carlson*

*Asst. Superintendent, Educational Services*

*Mary Boyle*

*Asst. Superintendent Personnel Services*

*Robert Noyes*

October 23, 2006

Joe Ross, CSEA President
1098 Woodcreek Oak #2507
Roseville, CA 95747

Dear Joe:

As per the classified employee contract between the Western Placer Unified School District and the Western Placer Classified Employees' Association, I am hereby serving notice to you that the 3 ½ hr. Cafeteria Site Cashier position at CCC held by Rhonda Brauning will be reduced to 3 hrs. effective January 2, 2007. This action is necessary due to the elimination of some cashier responsibilities because of the implementation of the computerized cashiering system (Meal Tracker) and the newly added Student Management System (SMS).

The Western Placer Unified School District will be presented a resolution for action regarding the reduction of position on November 7, 2006.

Please contact me to negotiate impact(s) and effect(s) of the action, if you feel it is necessary.

Respectfully,

Bob Noyes, Director of Human Services
Western Placer Unified School District

Enc.

4.4.3

*JEFF DARDIS*
*FOOD SERVICE DIRECTOR*
*WESTERN PLACER UNIFIED SCHOOL DISTRICT*
*204 L STREET LINCOLN, CA 95648*
PHONE (916) 645-6373 ~ FAX (916) 645-5294



October 20, 2006

From: Jeff Dardis, FSD

To: Bob Noyes, Director of Human Services

CC: Karrie Carlson, Asst. Supt. of Business Services

RE: Hours reduction

The following position will require reduction 0.5 hours reduction effective as soon as possible. Justification for this is as follows:

CCC Site Cashier
Currently held by: Rhonda Brauning. **This is a 3.5 hour position being reduced to a 3.0 hour position.**

**Justification:**

In consideration of our computerized cashiering system (Meal Tracker) and the newly added Student Management System (SMS) combined; we have eliminated the following cashier responsibilities:

- Cashiers no longer have to add new students to their cashiering system
- Cashiers no longer have to drop students out of their system
- Cashiers no longer have to input free/reduced information as changes occur throughout the year.
- Cashiers no longer have to maintain a file of their sites free and reduce applications

Also, we have recently enrolled in EZSchoolpay.com program which allows parents to do online credits to their children's accounts and check their balances without calling or talking to the Site Cashiers. When parents have issues they have been emailing the Child Nutrition Clerk (Liz Tofft) through this online service as well as calling her to resolve account issues. This has reduced the amount of time cashiers spend on these kinds of issues.

4.4.4

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
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| 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT:**
Donation Approval

**AGENDA ITEM AREA:**
Consent

**REQUESTED BY:**
Scott Leaman,
Superintendent

**ENCLOSURES:**
Yes

**MEETING DATE:**
November 7, 2006

---

## BACKGROUND:

United Auburn Indian Community's Giving Committee adopted Sheridan Elementary School and donated $51,000.00 grant to replace and upgrade technology in the computer lab and whatever is necessary to complete the fitness course.

## ADMINISTRATION RECOMMENDATION:

Administration recommends approval of the donation.

wp/rk/factform

Western Placer Unified School District

# GIFT AND DONATION DOCUMENTATION

Western Placer Unified School District appreciates contributions to its programs. To ensure that donations or gifts are used for the intended purpose, a Gift and Donation Documentation Form (available through the District Office/Business Office/school site Principal) must be completed. The purpose of this preliminary review procedure shall be to help determine the appropriateness of the gift or donation and to document the donor's intent. A copy of this form will be submitted to the Superintendent's Office for Board of Trustee information and/or approval.

**NAME/ADDRESS/TELEPHONE NUMBER OF DONOR:**

United Auburn Indian Community of the Auburn Rancheria.
575 Menlo Drive. Ste 2 Rocklin CA 95765

**Gift or Donation:**

$51,000

**Donated to (School/Program:**

Sheridan Elementary School

**Intent of Gift or Donation:**

To purchase new computers for our lab and complete our fitness course and track.

**Value of Gift or Donation (to be completed by the Donor:**

**Cash or Check (circle one)** **Dollar Amount $** 51,600

**Donated Item:** **Estimated Dollar Value $** 51,000

**Certification of Receipt by Site/Program Administrator:** Kris Knutson (Typed Name) Kris Knutson (Signature)

oooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooooo

**FOR BUSINESS OFFICE USE ONLY**

Assistant Superintendent of Business & Support Services: Carrie L Carlson (Signature)

Revenue Code: _____

Review Comments:

Superintendent's Signature:

Board Agenda Date:

Board of Trustee Comments/Remarks:

WHITE - Donor YELLOW - School Office PINK - Business Office GOLDEN ROD - Superintendent's Office

4.5.1

Copy

# Sheridan Elementary School

4730 "H" Street - Sheridan, CA 95681
(530) 633-2591 -Fax-(530) 633-9565
Kris Knutson, Principal

*"Pursuit of Excellence"*

United Auburn Indian Community of the Auburn Rancheria
Kristen Martin
575 Menlo Drive Ste. 2
Rocklin, CA 95765

October 12, 2006

Dear Kristen:

On behalf of our school and community, I would like to thank the UAIC for adopting Sheridan into their "Adopt a School Program". We are looking forward to having new computers in our lab and also completing our fitness course.

Your heartfelt generosity, over the past 3 years, is very much appreciated! Our playground looks wonderful and our computer lab will be "state of the art"!

It is a great honor to be awarded this grant of $51,000 to put towards these projects. Our computers have been ordered and we are anxiously awaiting their arrival. They will truly enhance our programs!

Soon, we will be purchasing the rest of the fitness course for our outdoor programs. As you know, the fitness of students is a major concern and the new equipment will help us to reach our goal of 100 percent of our students being physically fit!

We will invite the UAIC to see all of our new additions once they are completed.

Once again we want to say "Thank You". We truly appreciate all that you have done for Sheridan Elementary School over the past 3 years.

Sincerely,

Kris Knutson
Principal

4.5.2

MIWOK MAIDU United Auburn Indian Community of the Auburn Rancheria

JESSICA TAVARES CHAIRPERSON | JULIE HUFF VICE CHAIR | DAVID KEYSER SECRETARY | DOLLY SUEHEAD TREASURER | GENE WHITEHOUSE COUNCIL MEMBER

25 September 2006

Kris Knutson
Sheridan Elementary School
4730 H Street
Sheridan, California 95681

Dear Kris,

As I know you remember, at its first meeting of 2006 in January, the United Auburn Indian Community's Community Giving Committee voted to "adopt" Sheridan Elementary School. We requested that you send a list of the items you needed to upgrade the academic and physical education facilities at your school. Thank you for your timely and comprehensive response.

I am delighted to enclose a check in the amount of $51,000. This grant is to be used to replace and upgrade the technology in your computer lab and to do whatever is necessary t complete your fitness course. Please let me know when your projects are completed so that we may come to visit!

The Committee is very impressed with the work you and your staff undertake and with your continuing commitment to the education and support of children in need. We wish you great success in your efforts and we look forward to hearing of your progress.

With best wishes

Kris Martin

Kristen L. Martin-Middleton
Director, Community Giving Program

4.5.3

Tribal Office • 575 Menlo Drive, Suite 2 • Rocklin, CA 95765 • (916) 663-3720 • FAX (916) 663-3727

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
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| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**SUBJECT:**
Resolution 06/07.18 Appointing a Representative to the SIG Joint Powers Board

**AGENDA ITEM AREA:**
Board of Trustees

**REQUESTED BY:**
Scott Leaman
District Superintendent,

**ENCLOSURES:**
Yes

**MEETING DATE:**
November 7, 2006

## BACKGROUND:

The Joint Powers Board has asked Mr. Leaman to accept the nomination of his fellow Placer County Members. He has been elected to fill an Executive Committee vacancy on the SIG Board.

## ADMINISTRATION RECOMMENDATION:

Administration recommends the Board of Trustees approve the Resolution 06/07.18 designating Mr. Leaman as a Representative and an Alternate to the SIG Board.

wp/rk/factform

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

**Resolution No. 06/07.18**

**A RESOLUTION BEFORE THE GOVERNING BOARD OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT DESIGNATING REPRESENTATIVE AND ALTERNATE TO THE SCHOOL INSURANCE GROUP JOINT POWERS BOARD**

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above entitled district at a regular meeting held on the 7th day of November 2006, by roll call vote.

**AYES:**
**NOES:**
**ABSENT:**

---

**WHEREAS**, this Agency is a Participating Agency of the Schools Risk and Insurance Management Group (SIG), and agencies; and

**WHEREAS,** the Bylaws of SIG state in part: "Each participating agency shall delegate one representative as a member of the Joint Powers Board, and one alternate to serve in the absence of the representative. Such appointment shall be by resolution of the Governing Board of the Agency." And

**NOW, THEREFORE BE IT RESOLVED,** that the Governing Board hereby designates the following individuals as the Representative and Alternate to the School Insurance Group Joint Powers Board:

**REPRESENTATIVE:** Scott Leaman, Superintendent

**ALTERNATE:** Carrie Carlson
Assistant Superintendent of Business Services

THE FOREGOING RESOLUTION WAS DULY PASSED BY THE Governing Board of the Western Placer Unified School District on the 16th of November 2004.

_____
President of the Board

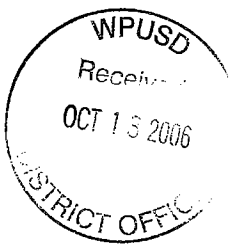
ATTEST:

_____
Clerk

4.6.1



# Schools Insurance Group




April 17, 2006

Mr. Scott Leaman, Superintendent
Western Placer Unified School District
810 J Street
Lincoln CA 95648

Dear Scott,

Congratulations! At the Joint Powers Board meeting on October 4th, the Board accepted the nomination of your fellow Placer County members and unanimously elected you to fill the Executive Committee vacancy on the SIG Board. The term of this position runs through October 2008.

I have enclosed a list of meeting dates for the remainder of 2006 and an Organizational Chart for the Schools Insurance Group. Our next meeting is the Executive Committee meeting on November 15th at the SIG office. You will receive an Agenda for this meeting.

I also enclosed a copy of your Resolution designating a Representative and an Alternate to the SIG Board. SIG policy requires that Executive Committee members serve as either the Representative or Alternate to the Joint Powers Board. Please have your Governing Board pass a new Resolution designating you to one of these positions.

I look forward to working with you and to our meeting on Tuesday, October 24, 2006 at 11 AM at the district.

Sincerely,

John M. Falappino
Executive Director

JMF/pm
Enclosures

4.6.2

*550 High Street, Suite 201 ▪ Auburn, CA 95603-4712 ▪ (530) 823-9582 ▪ (800) 442-4199 ▪ Fax (530) 823-3101*

# SCHOOLS INSURANCE GROUP

**550 High Street**
**Auburn, CA 95603**




**Jt. Powers Board**
1 Member Appointed by Each Agency
35 Members
33 Voting Members

**Executive Committee**
9 Members Selected by Jt. Powers Board

**John M. Falappino**
Executive Director

**Benefit Administrators**
Contract Processing & Management of Claims

**Blue Shield**
Access Plus HMO Medical Plan
80/20 PPO Plan

**Kaiser Permanente**
HMO Medical Plans

**Delta Dental**
Administers claims for all dental plans

**ACSIG**
Administers eligibility for all dental plans (via SIG)

**Vision Service Plan**
Administers claims for all vision plans

**SunLife Insurance Co.**
Group term life/AD&D, Stoploss, Evidence of Insurability

**Sierra Self-Insurance Services**
Administers claims for Property/Casualty

**Gregory B. Bragg & Associates**
Administers claims for Workers' Compensation

**Richard Strickland**
***President***
Roseville JUHS District

**Barbara Patterson**
***Vice President***
Rocklin Unified School District

**James Meshwert**
***Secretary/Treasurer***
Pleasant Ridge School District

**Brad Tooker**
Dry Creek Jt Elem School District

**Bev Wilkinson**
Eureka Union School District

**Maggie Deetz**
Nevada JUHS District

**Gail Headstrom**
Nevada County SOS

**Joan Kingery**
Placer County Office of Ed

**Scott Leaman**
Western Placer Unified

**SIG Staff**
**Barbara Howder**, Controller
**Diane Young**, Return-to-Work Coordinator
**Melissa Gianopulos**, Eligibility Coordinator
**Peg Moore**, Admin Assistant

**Brokers & Consultants**
Provide Expert Advice & Planning Services

**Acordia--Gold Cities Insurance**
Broker & Consultants on HMO coverage

**Sierra Self-Insurance Services, LLC**
Administers Property/Liability Program & provides consulting services for Workers' Compensation Program

4.6.3

# SCHOOLS INSURANCE GROUP

**550 High Street, Suite 201, Auburn CA 95603**

**Executive Committee & Jt. Powers Board**

***Adopted Dates for 2006 (Revised July 2006)***

| Adopted Meeting Dates for 2006 | | | |
|---|---|---|---|
| January 18 | Executive Committee | 9:00 AM | SIG Office |
| February 22 | Executive Committee | 9:00 AM | SIG Office |
| April 5 | Executive Committee | 9:00 AM | SIG Office |
| April 26 | Executive Committee | 9:00 AM | SIG Office |
| **May 3** | **Jt. Powers Board** | **11:30 AM** | ***Winchester Country Club*** |
| June 14 | Executive Committee | 9:00 AM | SIG Office |
| **No Meeting in July** | | | |
| August 16 | Executive Committee | 9:00 AM | SIG Office |
| **September 13** | **Executive Committee Planning Meeting** | **9:00 AM** | ***Winchester Country Club*** |
| **October 4** | **Jt. Powers Board Exec Com Mtg Possible** | **11:30 AM 9:30 AM** | ***Winchester Country Club*** |
| November 15 | Executive Committee | 9:00 AM | SIG Office |
| December 20 | Executive Committee | 9:00 AM | SIG Office |

Executive Committee meetings are held at the SIG office (550 High Street, Suite 201, Auburn)

4.6.4

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

RECEIVED
AUG 22 2006
SIG

**Resolution No. 06/07.01**

**A RESOLUTION BEFORE THE GOVERNING BOARD OF THE WESTERN PLACER UNIFIED SCHOOL DISTRICT DESIGNATING REPRESENTATIVE AND ALTERNATE TO THE SCHOOL INSURANCE GROUP JOINT POWERS BOARD**

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above entitled district at a regular meeting held on the 15th day of August 2006, by roll call vote.

**AYES:** Long, Mentze, McLeod, Sonnenburg
**NOES:**
**ABSENT:**

---

**WHEREAS**, this Agency is a Participating Agency of the Schools Risk and Insurance Management Group (SIG), and agencies; and

**WHEREAS,** the Bylaws of SIG state in part: "Each participating agency shall delegate one representative as a member of the Joint Powers Board, and one alternate to serve in the absence of the representative. Such appointment shall be by resolution of the Governing Board of the Agency." And

**NOW, THEREFORE BE IT RESOLVED,** that the Governing Board hereby designates the following individuals as the Representative and Alternate to the School Insurance Group Joint Powers Board:

**REPRESENTATIVE:** Carrie Carlson
Assistant Superintendent of Business Services

**ALTERNATE:** Robert Noyes, Director of Human Services

THE FOREGOING RESOLUTION WAS DULY PASSED BY THE Governing Board of the Western Placer Unified School District on the 16th of November 2004.

Dennis L. Sonnenburg
President of the Board

ATTEST:

Clerk

4.6.4

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# BOARD OF TRUSTEE MEETING FACT SHEET

| MISSION STATEMENT: The Western Placer Unified School District is committed to the pursuit of excellence in all of its endeavors. |
|---|
| BOARD OF TRUSTEES/GLOBAL DISTRICT GOALS |
| 1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students. |
| 2. Foster a safe, caring environment where individual differences are valued and respected. |
| 3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness. |
| 4. Promote the involvement of the community, parents, local government, business, service organizations etc. as partners in the education of the students. |

**AGENDA ITEM:**

Approve the job description for the Confidential Budget Technician position

**SUBJECT AREA:**

Consent Agenda

**REQUESTED BY:**

Carrie Carlson
Assistant Superintendent, Business Services

**ENCLOSURES:**

Yes

**BOARD MEETING DATE:**

November 7, 2006

---

**BACKGROUND:**

The Business Office is in critical need of a position that will focus on the District budget, including assisting sites and departments in oversight and maintenance of their individual budgets. This is meant to be a partial restoration of the staffing level the Business Office had three years ago, prior to the cutting of the Director of Fiscal Services position.

**SUPERINTENDENT'S RECOMMENDATION:**

Administration recommends the Board of Trustees approve the Budget Technician job description.

Western Placer Unified School District

POSITION DESCRIPTION

| | |
|---|---|
| Position Title: | **Budget Technician (Confidential)** |
| Department: | Business Services |
| Reports To: | Assistant Superintendent of Business Services |

**SUMMARY:**

Under the direction and supervision of the Assistant Superintendent of Business Services, performs complex budget work involving preparation, review, maintenance and analysis of the District's budget and training and assisting District personnel on budget issues. This position has knowledge of bargaining data and materials and is, therefore, designated as confidential.

**ESSENTIAL DUTIES AND RESPONSIBILITIES:**

- Prepares and distributes forms and instructions for development of District budget
- Assists in the preparation of fiscal reports, including interim reports and unaudited actuals
- Provides technical assistance to program personnel in developing and maintaining budgets
- Coordinates and assembles materials necessary for preparation of District budget
- Monitors monthly budget reports for undesirable variations
- Performs complex accounting entries, analyses, reconciliations and reports
- Develops complex computer-generated spreadsheets used in the preparation of various financial reports, projections and analyses
- Conducts audits of all school district funds or accounts, including student body accounts
- Examines purchase requisitions and processing requests
- Performs special studies to assist administrators in the formulation of new policies and procedures
- Maintains district fixed asset listing
- Other related duties as assigned

**QUALIFICATION REQUIREMENTS:**

- Ability to prepare clear and concise financial reports
- Ability to instruct and train clerical and accounting personnel
- Ability to prepare and present oral and written reports
- Ability to establish and maintain cooperative working relationships with staff, administrators, and the general public

- Assemble and analyze data and make appropriate recommendations for fiscal and budget actions
- Thorough knowledge of PC-based spreadsheet, word processing, and accounting software

**DESIRABLE QUALIFICATIONS:**

- Knowledge of California public school budgeting, accounting, and fiscal principles and practices, auditing and inventory control procedures, including a thorough knowledge of the California School Accounting Manual
- Experience with the Standardized Account Code Structure (SACS)

**EDUCATION and/or EXPERIENCE:**

Any combination of education and experience that would provide the required knowledge and abilities to perform the duties listed above.

**LANGUAGE SKILLS:**

Ability to read, analyze, and interpret professional journals, financial reports, and legal documents. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups, employees and the general public.

**MATHEMATICAL SKILLS:**

Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations. Ability to apply financial concepts such as compound interest, time value of money, tax rates and discounts.

**REASONING ABILITY:**

Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

**OTHER SKILLS and ABILITIES:**

Personal Computer and spreadsheet skills. Ability to apply knowledge of current research and theory in specific fields. Ability to establish and maintain effective working relationships with students, staff and the school community. Ability to speak clearly and concisely both in oral and written communication. Ability to perform duties with awareness of all district requirements and Board of Trustee policies.

**PHYSICAL DEMANDS:**
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**WORK ENVIRONMENT:**
The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The noise level in the work environment is usually very quiet.

***The information contained in this job description is for compliance with the American with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed for this position. Additional duties are performed by the individuals currently holding this position and additional duties may be assigned.***

# REPORTS

# AND

# COMMUNICATION

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| 2. **Foster a safe, caring environment where individual differences are valued and respected.** |
| 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**AGENDA ITEM:**
Facility Funding

**SUBJECT AREA:**
Reports

**REQUESTED BY:**

Scott Leaman, District Superintendent

**ENCLOSURES:**

Yes

**MEETING DATE:**

November 7, 2006

---

**BACKGROUND:**

A report will be presented concerning options for facility funding. This report will be used as a basis for the action item on November 9, 2006.

**ADMINISTRATION RECOMMENDATION:**
No action is required on this item.

6.4

# DRAFT

## Western Placer Unified School District

Facility Background and Options
November 7, 2006

## Contents

- Facility Update
- Funding Analysis
- Needs/Options

## Current Projects

District Managed

- Twelve Bridges Middle School
- Lincoln Crossing Elementary School
- Twelve Bridges High School
- Lincoln Crossing Middle School
- Creekside Oaks Multipurpose

City Managed

- Joint Library
- Joint City Hall/District Office

## District Managed

Twelve Bridges Middle School

- Fields to be completed
- 3.8-5.5m needed funding needed to complete project

Lincoln Crossing Elementary

- Project started with completion date of 9/07
- 15-20m needed to complete project

## District Managed

Twelve Bridges High School

- Phase 1 (underground) completed
- Need to purchase 15 acres from Sierra College
- 50-100m funding needed to complete project

Lincoln Crossing Middle School

- This project is on hold
- Extension on pricing to purchase land is being requested from the developer

## City Managed

Joint Library

- On schedule with opening in 2007
- $2.2m funding needed to complete project

City Hall/District Office

- On schedule with opening 2007
- No additional funding required

6.4.1

## Current Facilities Funding Sources

One Time

- Double Sterling fees from Del Webb
- Infill and county; Commercial
- Mello-Roos paid by developer
- Certificates of Participation
- State Facilities Fund

Ongoing

- Mello-Roos paid by homeowner
- Interest

## 2006-07 Facility Fund Status

- $76,995,000 total debt from prior projects
- 2006-07 debt payments of $7,064,160
- Projected ongoing revenues of $3,830,485
- Projected one-time revenues/interest of $6,565,416

## 2006-07 Facility Actions

- Approval of Lincoln Crossing Elementary GMP (7/06)
- Request for $100,000,000 COP delayed (8/06)
- Approval of Twelve Bridges High School preliminary GMP (8/06)
- Lincoln Crossing Middle School timeline modified (8/06)
- Refinance of prior $8,000,000 debt to free collateral in anticipation of additional financing (9/06)

## 2006-07 Facility Actions

- Determination of eligibility for $70,000,000 GMP (10/06)
- Began invoicing city for joint projects (11/06)
- Exploration of additional Mello-Roos (11/06)
- Determination of funding level request by Board (11/06)
- Facility workshop (2/07)
- Facility Master Plan update (6/07)

## To COP or Not to COP

- Facility plan was dependent on additional COP funding for 2006-07
- $100,000,000 request for COP was suspended because district debt would be 5 times the general fund budget
- The completion of current facilities is dependent on additional funding
- COP funds are needed, but the funding level needs to be discussed

## Current Facility Financial Goals

1. Fund Twelve Bridges Middle School
2. Fund Lincoln Crossing Elementary School
3. Fund Joint Library
4. Establish Facility reserve
5. Fund Facility Department (including portables, ongoing fees, etc.)
6. Establish timeline for Twelve Bridges High School

6.4.2

## Minimum Funding Need 2006-07

- TBMS (3.8 – 5.5m)
- LCES (23 – 26m)
- Joint Library (2.2 – 3.5m)
- Facility Reserve (3m)
- Facility Department (TBD)

## Option A – Fund all of current needs and portion of high school

*Borrow 70m (highest current district capacity)*

Pluses

- Gain a "toehold" in southern district
- Joint opportunities with Sierra College
- Serve students in south district. Currently Del Oro(47 known students) and Whitney (33 known students)
- Relieve capacity at LHS
- Phases are options in the future

## Option A – Fund all of current needs and portion of high school

Challenges

- Overall debt 4 times general budget
- Ongoing income does not match ongoing debt service
- Current housing climate
- Borrow to maximum capacity

## Option B – Fund all of current needs and establish high school timeline

*Borrow amount needed for 2006-07 without the high school hire a facility budget analyst*

Pluses

- Additional time to plan with Sierra College
- Engage consultant to recommend funding plan with new facilities master plan
- Revisit high school timeline in Spring, 2007 based on recommendation from analysis
- Less overall debt

## Option B - Continued

Challenges

- Continued requests to attend Del Oro/Whitney
- Lincoln High School impact with increased capacity (07=1500, 08=1626, 09=1764, 10=1919)
- Reaction to potential high school delay

6.4.3

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

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| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**AGENDA ITEM:**
Monthly Facilities Update

**SUBJECT AREA:**
Report

**REQUESTED BY:**
Cathy Allen

**ENCLOSURES:**
Yes

**MEETING DATE:**
November 7, 2006

## BACKGROUND:

Staff has developed a format to share with the Board the status of projects on a monthly basis. The format includes information regarding timelines, agency approvals, funding sources and scope. The intent is to provide the Board with an update of each project and, when applicable, request Board approval on change orders. This month's report will be on Lincoln Crossing North Elementary School. Next month's report will include all current projects.

## ADMINISTRATION RECOMMENDATION:

None.

6.5.4

**Lincoln Crossing North Elementary School**

**Project Summary**

| Agency | Task | Status |
|---|---|---|
| Division of State Architect | Submittal Rec'd Date | January 30, 2006 |
| | Plan Approval | May 24, 2006 |
| California Department of Education | Plan Submittal | |
| | Plan Approval | May 22, 2006 |
| Office of Public School Construction | Project Submittal | May 23, 2006 |
| | Funding Approval | September 27, 2006 |
| District | Interviews for Project Developer | October 19, 2005 |
| | Selection of Developer | December 2005 |
| | Board Approval Date | July 13, 2006 |
| | Notice to Proceed | July 14, 2006 |
| | Facilities Lease & Site Lease Date | August 1, 2006 |
| Developer: Clark & Sullivan (joint venture with Broward Brothers Construction) | Construction Start Date | July 14, 2006 |
| | Completion Date | September 14, 2007 |
| | Construction Completion to Date | 10% – 12% |
| | Schedule | On Schedule |
| | Notice of Completion | |
| Funding Source | State & Local Bond Funds and Developer Fees | |

Scope of Work: Construction of a new elementary school and joint-use park.

**Project Accounting:**

Total Estimated Construction Cost per Guaranteed Maximum Price for the School: $23,171,500

Total Estimated Construction Cost per Guaranteed Maximum Price for the Park: $2,437,027

**Project Construction Status 11/1/06**

- Building A (Administration): Foundation and slab are complete.
- Building B (Art, Library, Science & Technology): Foundation has been poured. Slab to be poured tomorrow and Friday.
- Building C (Multi): Pouring footings today.
- Building D (Kindergarten): Foundation and slab are complete.

- Buildings E1, E2 & E3 (Classrooms): Foundation and slab are complete on E1 and framing has started; foundation and slab are complete on E3; footings are dug and forming for slab pour should begin anytime.
- Buildings F1 & F2 (Classrooms): Laying formwork for foundation and footings on F1; footings are dug on F2.
- Building G (Classrooms): Foundation and slab are complete.
- Building H (Central plant): Footings are dug; some hydronics are in place.
- Site Work: Hydronics are approximately 60% complete. Fire lane has been rough graded and aggregate base installed for temporary use. Work continues on storm drains, parking lot grading and site electrical.

# INFORMATION

# DISCUSSION

# ACTION

# ITEMS

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# BOARD OF TRUSTEE MEETING FACT SHEET

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**AGENDA ITEM:**

Approval of the FY 2005-06 Unaudited Actuals

**SUBJECT AREA:**

Discussion/Action

**REQUESTED BY:**

Carrie Carlson
Assistant Superintendent, Business Services

**ENCLOSURES:**

Yes

**BOARD MEETING DATE:**

November 7, 2006

---

**BACKGROUND:**

The FY 2005-06 State unaudited actuals will be presented to the Board of Trustees.

**SUPERINTENDENT'S RECOMMENDATION:**

Administration recommends the Board of Trustees approve the FY 2005-06 State unaudited actuals.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Unaudited Actuals Narrative
For the year ended June 30, 2006
Presented to the Board November 7, 2006

*Revenues*
Total General Fund revenues increased over $5.5 million from the prior year to total $43,253,600. Of this, nearly 90% ($38,302,107) was unrestricted revenue and $4,951,493 was restricted.

*Revenue Limit*
The District's revenue limit ADA, on which the majority of its funding is based, was 4,984.15, an increase of nearly 600 ADA over the prior year. Revenue limit revenues totaled nearly $35 million, which was a $4.5 million increase over 2005/06.

*Federal Revenues*
Federal revenues totaled $1.9 million. The greatest sources of federal revenues were Title I ($645,809) and the federal special education entitlement PL94-142 ($545,681).

*State Revenues*
State revenues totaled just under $4 million. Of this, $2,157,780 was unrestricted and $1,807,062 was restricted. The greatest sources of unrestricted state revenues were K-3 Class Size Reduction ($1,407,152) and state lottery revenue ($606,167). The greatest sources of restricted state revenues were Transportation ($378,106), School and Library Improvement Block Grant ($298,997), Instructional Materials ($266,892), and Economic Impact Aid ($193,280).

*Local Revenues*
Local revenues totaled $2.4 million. Of this, $1,191,687 was unrestricted and $1,227,286 was restricted. The greatest single source of unrestricted local revenues was interest ($399,079). The largest source of restricted local revenue was the district's special education SELPA transfer from the County Office of Education ($1,140,314).

*Expenditures*
Total General Fund expenditures increased nearly $4.7 million from the prior year, to $42,181,187. Salary and benefit expenditures increased significantly (over 10%) due to step and column increases, negotiated salary agreements, and the addition of staff to serve the district's increasing student enrollment.

Services and other operating expenditures increased $470,000 due primarily to an increase of approximately $260,000 in utility costs and an increase in professional/consulting services of about $130,000.

Other outgo increased $1.3 million due to a corresponding increase in pass-through payments to Horizon Instructional Systems.

7.1.1

*Contributions to Restricted Programs*
General fund encroachment by restricted programs increased ***$1 million*** to $2,580,916. The detail of this contribution for 2004/05 and 2005/06 is as follows:

| | 2005/06 | 2004/05 | Increase/Decrease |
|---|---|---|---|
| Special Education | $1,042,050 | $ 620,542 | $421,508 |
| Routine Repair & Maint. | 832,357 | 637,149 | 195,208 |
| Transportation | 335,275 | 181,066 | 154,209 |
| PL 94-142 | 275,179 | 98,660 | 176,519 |
| Pupil Retention Block Grant | 96,055 | 0 | 96,055 |
| Healthy Start /ASES | 0 | 34,271 | (34,271) |
| Total | $2,580,916 | $1,571,688 | $1,009,228 |

*Fund Balance*
Total General Fund ending fund balance increased $790,150, with the unrestricted general fund balance increasing $657,295 to a total of $1,149,334 and the restricted general fund balance increasing $132,855 to a total of $690,124. After a $2,000 reserve for revolving cash and $63,000 reserve for prepaid expenditures, the unrestricted general fund had $1,084, 334, or 2.55%, designated for economic uncertainties. This is .45%, or $189,270, less than the state-required 3% designation for economic uncertainties.

*Other Funds*

*Adult Education Fund:* Revenues totaled $92,701 while expenditures totaled $86,168, leaving an ending fund balance of $32,229.

*Child Development Fund:* Revenues in this fund were $239,012, with expenditures and transfers out of $248,698. Ending fund balance totaled $87,492.

*Cafeteria Fund:* Revenues totaled $1,213,561 and expenditures totaled $1,291,726. The general fund contributed $122,822, resulting in an ending fund balance of $0.

*Deferred Maintenance Fund:* This fund had revenues of $198,315 and a transfer in from the General Fund of $159,441. Expenditures totaled $166,140 and ending fund balance was $692,322.

*Capital Facilities Fund:* This fund had revenues of $2,910,039 and transfers in of $7,712,049. Expenditures totaled $30,462,512, leaving an ending fund balance of $9,839,719.

*County School Facilities Fund:* This fund had revenues of $472,368 and expenditures of $17,678,900. Ending fund balance was $(1,191,570). This will be corrected in the 2006/07 year so that at June 30, 2007, this fund will have a positive fund balance.

*Special Reserve Fund for Capital Outlay Projects:* This fund had revenues of $230,681 and expenditures of $423,342, resulting in an ending fund balance of $90,618.52. We anticipate that this fund will have a positive ending balance at June 30, 2007.

*Mello Roos Fund:* This fund had revenues of $6,537,633 and other revenue sources of $456,095. Expenditures were $1,099,595 and transfers out totaled $7,800,000. Ending fund balance was $92,630.

*Bond Interest and Redemption Fund:* This County-controlled fund had revenues of $1,106,737, expenditures of $999,022, and an ending fund balance of $1,035,216.

*Mello Roos Debt Service Fund:* This fund had revenues of $89, transfers in of $100,000 and expenditures of $95,886. Ending fund balance was $4,058.

*Foundation Private-Purpose Trust Fund:* This fund had revenues of $654 and expenditures of $(50). Ending fund balance was $154,656.

The 2006/07 first interim report will be brought to the Board for approval in December. This report will include the updated current year budget and financial forecasts for the next two fiscal years.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

( ___ ) 2005/06 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby filed by the governing board of the school district. (Pursuant to E.C. 42100)

Signed _____ Date of Meeting: Nov 07, 2006
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

( ___ ) 2005/06 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools. (Pursuant to E.C. 42100)

Signed _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the unaudited actual reports, please contact:

| County Office of Education | School District |
|---|---|
| _____ | Carrie Carlson |
| Name | Name |
| _____ | Assistant Superintendent |
| Title | Title |
| _____ | (916) 434-5095 |
| Telephone | Telephone |
| _____ | ccarlson@wpusd.k12.ca.us |
| E-mail Address | E-mail Address |

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to E.C. 42127(i), this school district elects to use the following budget adoption cycle for the 2007/08 budget year:

( S ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

7.1.4

Following is a summary of the critical data elements contained in your unaudited actuals data. Since this data may have fiscal implications for your agency, please verify the accuracy of this data before filing your unaudited actual financial reports with your reporting agency.

| Form | Description | Value |
|---|---|---|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation<br>(Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.) | 63.69% |
| | CEA Deficiency Amount<br>(Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.) | $0.00 |
| CORR | Total Cost for the Education of Adults in County Correctional Facilities<br>(If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction [EC 1909, 41841.5].) | |
| DAY | Excess Program Revenues<br>(Must spend 90% of revenues on direct instructional and documented support costs [EC 48660.2]. A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.) | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>(If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.) | $0.00 |
| | Adjusted Appropriations Limit | $23,566,235.36 |
| | Appropriations Subject to Limit<br>(These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.) | $23,566,235.36 |
| ICR | Indirect Cost Rate<br>(Fixed with Carry Forward Indirect Cost Rate for use in 2007/08, subject to CDE approval.) | 3.11% |
| ROP | Amount in Excess of Allowable Contribution<br>(Contributions must not exceed 15% of expenditures [EC 52321(b)]. A positive number here indicates that more than 15% was contributed, subjecting the next apportionment to reduction.) | |
| | Amount in Excess of Allowable Ending Balance<br>(Net ending balance must not exceed 15% of expenditures [EC 52321(c)(1)]. A positive number here indicates that the ending balance exceeds 15% of expenditures, subjecting the next apportionment to reduction.) | |
| TRAN | Approved Transportation Expense - Home-to-School<br>(If the amount received for this program, including supplemental grant add-on, exceeds actual costs, the next apportionment is subject to reduction [EC 41851(c)].) | $809,266.13 |
| | Approved Transportation Expense - SD/OI<br>(If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction [EC 41851.5(c)].) | $0.00 |

Following is a summary of the critical data elements contained in your unaudited actuals data. Since this data may have fiscal implications for your agency, please verify the accuracy of this data before filing your unaudited actual financial reports with your reporting agency.

| Form | Description | Value |
|---|---|---|
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| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>(If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.) | $0.00 |
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| ICR | Indirect Cost Rate<br>(Fixed with Carry Forward Indirect Cost Rate for use in 2007/08, subject to CDE approval.) | 3.11% |
| ROP | Amount in Excess of Allowable Contribution<br>(Contributions must not exceed 15% of expenditures [EC 52321(b)]. A positive number here indicates that more than 15% was contributed, subjecting the next apportionment to reduction.) | |
| | Amount in Excess of Allowable Ending Balance<br>(Net ending balance must not exceed 15% of expenditures [EC 52321(c)(1)]. A positive number here indicates that the ending balance exceeds 15% of expenditures, subjecting the next apportionment to reduction.) | |
| TRAN | Approved Transportation Expense - Home-to-School<br>(If the amount received for this program, including supplemental grant add-on, exceeds actual costs, the next apportionment is subject to reduction [EC 41851(c)].) | $809,266.13 |
| | Approved Transportation Expense - SD/OI<br>(If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction [EC 41851.5(c)].) | $0.00 |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 34,952,639.83 | 0.00 | 34,952,639.83 | 38,807,671.00 | 0.00 | 38,807,671.00 | 11.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,917,145.28 | 1,917,145.28 | 0.00 | 1,734,087.00 | 1,734,087.00 | -9.5% |
| 3) Other State Revenue | | 8300-8599 | 2,157,779.99 | 1,807,061.99 | 3,964,841.98 | 2,473,221.00 | 1,734,644.00 | 4,207,865.00 | 6.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,191,687.46 | 1,227,286.15 | 2,418,973.61 | 402,349.00 | 1,493,906.00 | 1,896,255.00 | -21.6% |
| 5) TOTAL, REVENUES | | | 38,302,107.28 | 4,951,493.42 | 43,253,600.70 | 41,683,241.00 | 4,962,637.00 | 46,645,878.00 | 7.8% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 13,454,545.88 | 2,349,409.05 | 15,803,954.93 | 16,198,314.00 | 2,185,727.00 | 18,384,041.00 | 16.3% |
| 2) Classified Salaries | | 2000-2999 | 2,792,344.06 | 1,780,119.05 | 4,572,463.11 | 3,169,008.00 | 2,086,857.00 | 5,255,865.00 | 14.9% |
| 3) Employee Benefits | | 3000-3999 | 4,792,761.74 | 1,316,237.93 | 6,108,999.67 | 6,014,673.00 | 1,512,281.00 | 7,526,954.00 | 23.2% |
| 4) Books and Supplies | | 4000-4999 | 747,315.58 | 950,057.52 | 1,697,373.10 | 731,957.00 | 1,125,028.00 | 1,856,985.00 | 9.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,061,610.77 | 513,383.16 | 2,574,993.93 | 1,961,788.00 | 402,029.00 | 2,363,817.00 | -8.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 11,000.00 | 0.00 | 11,000.00 | New |
| 7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs) | | 7100-7299 7400-7499 | 11,550,295.99 | 84,591.04 | 11,634,887.03 | 10,895,240.00 | 84,599.00 | 10,979,839.00 | -5.6% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | (457,800.28) | 246,315.53 | (211,484.75) | (234,886.00) | 68,780.00 | (166,106.00) | -21.5% |
| 9) TOTAL, EXPENDITURES | | | 34,941,073.74 | 7,240,113.28 | 42,181,187.02 | 38,747,094.00 | 7,465,301.00 | 46,212,395.00 | 9.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 3,361,033.54 | (2,288,619.86) | 1,072,413.68 | 2,936,147.00 | (2,502,664.00) | 433,483.00 | -59.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 122,822.27 | 159,441.00 | 282,263.27 | 0.00 | 191,675.00 | 191,675.00 | -32.1% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (2,580,916.47) | 2,580,916.47 | 0.00 | (2,827,926.00) | 2,827,926.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,703,738.74) | 2,421,475.47 | (282,263.27) | (2,827,926.00) | 2,636,251.00 | (191,675.00) | -32.1% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 657,294.80 | 132,855.61 | 790,150.41 | 108,221.00 | 133,587.00 | 241,808.00 | -69.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 492,039.65 | 557,268.16 | 1,049,307.81 | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 75.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 492,039.65 | 557,268.16 | 1,049,307.81 | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 75.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 492,039.65 | 557,268.16 | 1,049,307.81 | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 75.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 1,257,555.45 | 823,710.77 | 2,081,266.22 | 13.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Reserve for | | | | | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 63,000.00 | 0.00 | 63,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 690,123.77 | 690,123.77 | 0.00 | 823,710.77 | 823,710.77 | 19.4% |
| b) Designated Amounts | | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 1,084,334.45 | 0.00 | 1,084,334.45 | 1,257,555.45 | 0.00 | 1,257,555.45 | 16.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 0.00 | 0.00 | 0.00 | | | | |
| d) Unappropriated Amount | | 9790 | | | | 0.00 | 0.00 | 0.00 | |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 5,984,012.32 | 511,942.89 | 6,495,955.21 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 2,000.00 | 0.00 | 2,000.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 1,200,664.85 | 868,245.27 | 2,068,910.12 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 337,605.83 | 0.00 | 337,605.83 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 63,000.00 | 0.00 | 63,000.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Fixed Assets | | 9400 | | | | | | | |
| 10) TOTAL, ASSETS | | | 7,587,283.00 | 1,380,188.16 | 8,967,471.16 | | | | |
| **H. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 6,299,247.79 | 529,464.13 | 6,828,711.92 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 138,700.76 | 0.00 | 138,700.76 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | 160,600.26 | 160,600.26 | | | | |
| 6) Long-Term Liabilities | | 9660 | | | | | | | |
| 7) TOTAL, LIABILITIES | | | 6,437,948.55 | 690,064.39 | 7,128,012.94 | | | | |
| **I. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 1,149,334.45 | 690,123.77 | 1,839,458.22 | | | | |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | 2005/06 Unaudited Actuals Restricted (B) | 2005/06 Unaudited Actuals Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | 2006/07 Budget Restricted (E) | 2006/07 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **REVENUE LIMIT SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 5,273,891.37 | 0.00 | 5,273,891.37 | 10,331,328.00 | 0.00 | 10,331,328.00 | 95.9% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| State Aid - Prior Years | | 8019 | (317,476.62) | 0.00 | (317,476.62) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 305,207.92 | 0.00 | 305,207.92 | 291,980.00 | 0.00 | 291,980.00 | -4.3% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 23.99 | 0.00 | 23.99 | 61,992.00 | 0.00 | 61,992.00 | 258307.7% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 25,018,940.19 | 0.00 | 25,018,940.19 | 24,823,350.00 | 0.00 | 24,823,350.00 | -0.8% |
| Unsecured Roll Taxes | | 8042 | 756,513.81 | 0.00 | 756,513.81 | 719,945.00 | 0.00 | 719,945.00 | -4.8% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 2,139,403.84 | 0.00 | 2,139,403.84 | 1,099,134.00 | 0.00 | 1,099,134.00 | -48.6% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,423,820.33 | 0.00 | 1,423,820.33 | 1,315,808.00 | 0.00 | 1,315,808.00 | -7.6% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest on Delinquent Revenue Limit Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 34,850,324.83 | 0.00 | 34,850,324.83 | 38,643,537.00 | 0.00 | 38,643,537.00 | 10.9% |
| Revenue Limit Transfers | | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| Continuation Education ADA Transfer | 2200 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Apprentice Hours Transfer | 6350 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 102,315.00 | 0.00 | 102,315.00 | 164,134.00 | 0.00 | 164,134.00 | 60.4% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 34,952,639.83 | 0.00 | 34,952,639.83 | 38,807,671.00 | 0.00 | 38,807,671.00 | 11.0% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 545,681.00 | 545,681.00 | 0.00 | 545,681.00 | 545,681.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 112,014.82 | 112,014.82 | 0.00 | 228,330.00 | 228,330.00 | 103.8% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB/IASA | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | | 1,167,399.33 | 1,167,399.33 | | 914,817.00 | 914,817.00 | -21.6% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 68,050.57 | 68,050.57 | | 24,300.00 | 24,300.00 | -64.3% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 23,999.56 | 23,999.56 | | 20,959.00 | 20,959.00 | -12.7% |
| JTPA / WIA | 5600-5625 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 1,917,145.28 | 1,917,145.28 | 0.00 | 1,734,087.00 | 1,734,087.00 | -9.5% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | 2005/06 Unaudited Actuals Restricted (B) | 2005/06 Unaudited Actuals Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | 2006/07 Budget Restricted (E) | 2006/07 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Current Year | 6350-6360 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6350-6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Gifted and Talented Pupils | 7140 | 8311 | | 35,509.00 | 35,509.00 | | 31,000.00 | 31,000.00 | -12.7% |
| Home-to-School Transportation | 7230-7235 | 8311 | | 378,016.00 | 378,016.00 | | 370,794.00 | 370,794.00 | -1.9% |
| School Improvement Program | 7260-7265 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | | 193,280.00 | 193,280.00 | | 193,054.00 | 193,054.00 | -0.1% |
| Spec. Ed. Transportation | 7240 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 1,407,152.00 | 0.00 | 1,407,152.00 | 1,721,748.00 | 0.00 | 1,721,748.00 | 22.4% |
| Class Size Reduction, Grade Nine | | 8435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter Schools Categorical Block Grant | | 8480 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 76,151.00 | 0.00 | 76,151.00 | 75,660.00 | 0.00 | 75,660.00 | -0.6% |
| State Lottery Revenue | | 8560 | 606,167.48 | 139,069.02 | 745,236.50 | 585,348.00 | 111,348.00 | 696,696.00 | -6.5% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miller Unruh Reading Program | 7200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Demo Program, Reading & Math | 7050 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Instructional Materials | 7155, 7156, 7157, 7158, 7160, 7170, 7180 | 8590 | | 266,892.00 | 266,892.00 | | 320,775.00 | 320,775.00 | 20.2% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Staff Development | 7292, 7294, 7295, 7305, 7315 | 8590 | | 18,750.00 | 18,750.00 | | 0.00 | 0.00 | -100.0% |
| Tenth Grade Counseling | 7375 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Educational Technology Assistance Grants | 7100-7125 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6605-6680 | 8590 | | 7,665.14 | 7,665.14 | | 5,921.00 | 5,921.00 | -22.8% |
| Healthy Start | 6240-6245 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Class Size Reduction Facilities | 6200 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Pupil Retention Block Grant | 7390 | 8590 | | (96,055.00) | (96,055.00) | | 133,587.00 | 133,587.00 | -239.1% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Teacher Credentialing Block Grant | 7392 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Professional Development Block Grant | 7393 | 8590 | | 119,833.00 | 119,833.00 | | 0.00 | 0.00 | -100.0% |
| Targeted Instructional Improvement Block Grant | 7394 | 8590 | | 7,466.00 | 7,466.00 | | 0.00 | 0.00 | -100.0% |
| School and Library Improvement Block Grant | 7395 | 8590 | | 298,997.00 | 298,997.00 | | 298,998.00 | 298,998.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 68,309.51 | 437,639.83 | 505,949.34 | 90,465.00 | 269,167.00 | 359,632.00 | -28.9% |
| TOTAL, OTHER STATE REVENUE | | | 2,157,779.99 | 1,807,061.99 | 3,964,841.98 | 2,473,221.00 | 1,734,644.00 | 4,207,865.00 | 6.1% |

7-1-13

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | 2005/06 Unaudited Actuals Restricted (B) | 2005/06 Unaudited Actuals Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | 2006/07 Budget Restricted (E) | 2006/07 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 38,476.53 | 0.00 | 38,476.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 93,283.89 | 0.00 | 93,283.89 | 30,000.00 | 0.00 | 30,000.00 | -67.8% |
| Interest | | 8660 | 399,079.58 | 0.00 | 399,079.58 | 100,000.00 | 0.00 | 100,000.00 | -74.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 84,981.30 | 84,981.30 | 0.00 | 65,000.00 | 65,000.00 | -23.5% |
| Transportation Services | 7230, 7240 | 8677 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 155,823.93 | 0.00 | 155,823.93 | 149,174.00 | 0.00 | 149,174.00 | -4.3% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | 2005/06 Unaudited Actuals Restricted (B) | 2005/06 Unaudited Actuals Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | 2006/07 Budget Restricted (E) | 2006/07 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 505,023.53 | 1,991.09 | 507,014.62 | 123,175.00 | 0.00 | 123,175.00 | -75.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes | | 8780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 1,140,313.76 | 1,140,313.76 | | 1,428,906.00 | 1,428,906.00 | 25.3% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts | 6350, 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6350, 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6350, 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,191,687.46 | 1,227,286.15 | 2,418,973.61 | 402,349.00 | 1,493,906.00 | 1,896,255.00 | -21.6% |
| TOTAL, REVENUES | | | 38,302,107.28 | 4,951,493.42 | 43,253,600.70 | 41,683,241.00 | 4,962,637.00 | 46,645,878.00 | 7.8% |

7.1.5

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Teachers' Salaries | | 1100 | 11,734,098.29 | 2,098,955.31 | 13,833,053.60 | 14,082,032.00 | 1,925,096.00 | 16,007,128.00 | 15.7% |
| Certificated Pupil Support Salaries | | 1200 | 446,363.12 | 0.00 | 446,363.12 | 654,433.00 | 0.00 | 654,433.00 | 46.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,255,401.84 | 180,990.47 | 1,436,392.31 | 1,420,385.00 | 210,370.00 | 1,630,755.00 | 13.5% |
| Other Certificated Salaries | | 1900 | 18,682.63 | 69,463.27 | 88,145.90 | 41,464.00 | 50,261.00 | 91,725.00 | 4.1% |
| TOTAL, CERTIFICATED SALARIES | | | 13,454,545.88 | 2,349,409.05 | 15,803,954.93 | 16,198,314.00 | 2,185,727.00 | 18,384,041.00 | 16.3% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Instructional Aides' Salaries | | 2100 | 162,252.77 | 673,769.23 | 836,022.00 | 146,210.00 | 844,062.00 | 990,272.00 | 18.5% |
| Classified Support Salaries | | 2200 | 822,740.49 | 623,604.76 | 1,446,345.25 | 961,599.00 | 691,362.00 | 1,652,961.00 | 14.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 261,536.66 | 329,051.23 | 590,587.89 | 227,130.00 | 418,058.00 | 645,188.00 | 9.2% |
| Clerical, Technical and Office Salaries | | 2400 | 1,339,131.28 | 118,984.02 | 1,458,115.30 | 1,595,278.00 | 99,088.00 | 1,694,366.00 | 16.2% |
| Other Classified Salaries | | 2900 | 206,682.86 | 34,709.81 | 241,392.67 | 238,791.00 | 34,287.00 | 273,078.00 | 13.1% |
| TOTAL, CLASSIFIED SALARIES | | | 2,792,344.06 | 1,780,119.05 | 4,572,463.11 | 3,169,008.00 | 2,086,857.00 | 5,255,865.00 | 14.9% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 1,070,207.64 | 192,810.63 | 1,263,018.27 | 1,339,641.00 | 191,795.00 | 1,531,436.00 | 21.3% |
| PERS | | 3201-3202 | 353,526.55 | 239,138.45 | 592,665.00 | 458,307.00 | 284,776.00 | 743,083.00 | 25.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 374,744.15 | 158,558.51 | 533,302.66 | 449,050.00 | 181,912.00 | 630,962.00 | 18.3% |
| Health and Welfare Benefits | | 3401-3402 | 2,109,805.99 | 517,513.31 | 2,627,319.30 | 2,824,124.00 | 658,073.00 | 3,482,197.00 | 32.5% |
| Unemployment Insurance | | 3501-3502 | 80,015.22 | 18,499.60 | 98,514.82 | 96,628.00 | 21,373.00 | 118,001.00 | 19.8% |
| Workers' Compensation | | 3601-3602 | 610,258.59 | 156,221.50 | 766,480.09 | 576,136.00 | 127,334.00 | 703,470.00 | -8.2% |
| Retiree Benefits | | 3701-3702 | 97,518.58 | 0.00 | 97,518.58 | 107,176.00 | 0.00 | 107,176.00 | 9.9% |
| PERS Reduction | | 3801-3802 | 68,233.64 | 33,495.93 | 101,729.57 | 115,375.00 | 44,753.00 | 160,128.00 | 57.4% |
| Other Employee Benefits | | 3901-3902 | 28,451.38 | 0.00 | 28,451.38 | 48,236.00 | 2,265.00 | 50,501.00 | 77.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 4,792,761.74 | 1,316,237.93 | 6,108,999.67 | 6,014,673.00 | 1,512,281.00 | 7,526,954.00 | 23.2% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 123.75 | 277,299.30 | 277,423.05 | 0.00 | 432,123.00 | 432,123.00 | 55.8% |
| Books and Other Reference Materials | | 4200 | 396.78 | 9,165.68 | 9,562.46 | 0.00 | 0.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 687,065.36 | 632,057.15 | 1,319,122.51 | 710,957.00 | 686,480.00 | 1,397,437.00 | 5.9% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Noncapitalized Equipment | | 4400 | 59,729.69 | 31,535.39 | 91,265.08 | 21,000.00 | 6,425.00 | 27,425.00 | -70.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 747,315.58 | 950,057.52 | 1,697,373.10 | 731,957.00 | 1,125,028.00 | 1,856,985.00 | 9.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Travel and Conferences | | 5200 | 45,341.77 | 54,639.11 | 99,980.88 | 24,750.00 | 36,229.00 | 60,979.00 | -39.0% |
| Dues and Memberships | | 5300 | 14,660.62 | 5,059.00 | 19,719.62 | 17,000.00 | 0.00 | 17,000.00 | -13.8% |
| Insurance | | 5400 - 5450 | 297,043.00 | 0.00 | 297,043.00 | 339,733.00 | 0.00 | 339,733.00 | 14.4% |
| Operations and Housekeeping Services | | 5500 | 975,730.56 | 7,848.89 | 983,579.45 | 952,438.00 | 0.00 | 952,438.00 | -3.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 150,731.70 | 27,513.77 | 178,245.47 | 175,770.00 | 90,000.00 | 265,770.00 | 49.1% |
| Transfers of Direct Costs | | 5710 | 19,710.35 | (19,710.35) | 0.00 | 10,000.00 | (10,000.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 467,424.29 | 427,329.01 | 894,753.30 | 364,555.00 | 258,800.00 | 623,355.00 | -30.3% |
| Communications | | 5900 | 90,968.48 | 10,703.73 | 101,672.21 | 77,542.00 | 27,000.00 | 104,542.00 | 2.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,061,610.77 | 513,383.16 | 2,574,993.93 | 1,961,788.00 | 402,029.00 | 2,363,817.00 | -8.2% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | 2005/06 Unaudited Actuals Restricted (B) | 2005/06 Unaudited Actuals Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | 2006/07 Budget Restricted (E) | 2006/07 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 11,000.00 | 0.00 | 11,000.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 11,000.00 | 0.00 | 11,000.00 | New |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,012,159.00 | 0.00 | 1,012,159.00 | 1,342,752.00 | 0.00 | 1,342,752.00 | 32.7% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts | 6350, 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6350, 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6350, 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 7280 | 10,538,136.99 | 0.00 | 10,538,136.99 | 9,552,488.00 | 0.00 | 9,552,488.00 | -9.4% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 16,413.59 | 16,413.59 | 0.00 | 16,253.00 | 16,253.00 | -1.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 68,177.45 | 68,177.45 | 0.00 | 68,346.00 | 68,346.00 | 0.2% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 11,550,295.99 | 84,591.04 | 11,634,887.03 | 10,895,240.00 | 84,599.00 | 10,979,839.00 | -5.6% |
| **TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (246,315.53) | 246,315.53 | 0.00 | (68,780.00) | 68,780.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (65,969.75) | 0.00 | (65,969.75) | (1,515.00) | 0.00 | (1,515.00) | -97.7% |
| Transfers of Direct Support Costs | | 7370 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Support Costs - Interfund | | 7380 | (145,515.00) | 0.00 | (145,515.00) | (164,591.00) | 0.00 | (164,591.00) | 13.1% |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | (457,800.28) | 246,315.53 | (211,484.75) | (234,886.00) | 68,780.00 | (166,106.00) | -21.5% |
| TOTAL, EXPENDITURES | | | 34,941,073.74 | 7,240,113.28 | 42,181,187.02 | 38,747,094.00 | 7,465,301.00 | 46,212,395.00 | 9.6% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | 2005/06 Unaudited Actuals Restricted (B) | 2005/06 Unaudited Actuals Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | 2006/07 Budget Restricted (E) | 2006/07 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 159,441.00 | 159,441.00 | 0.00 | 191,675.00 | 191,675.00 | 20.2% |
| To: Cafeteria Fund | | 7616 | 122,822.27 | 0.00 | 122,822.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 122,822.27 | 159,441.00 | 282,263.27 | 0.00 | 191,675.00 | 191,675.00 | -32.1% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

08-11-1

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (2,580,916.47) | 2,580,916.47 | 0.00 | (2,827,926.00) | 2,827,926.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Categorical Flexibility Transfers per Budget Act Section 12.40 | | 8998 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (2,580,916.47) | 2,580,916.47 | 0.00 | (2,827,926.00) | 2,827,926.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (2,703,738.74) | 2,421,475.47 | (282,263.27) | (2,827,926.00) | 2,636,251.00 | (191,675.00) | -32.1% |

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 34,952,639.83 | 0.00 | 34,952,639.83 | 38,807,671.00 | 0.00 | 38,807,671.00 | 11.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,917,145.28 | 1,917,145.28 | 0.00 | 1,734,087.00 | 1,734,087.00 | -9.5% |
| 3) Other State Revenue | | 8300-8599 | 2,157,779.99 | 1,807,061.99 | 3,964,841.98 | 2,473,221.00 | 1,734,644.00 | 4,207,865.00 | 6.1% |
| 4) Other Local Revenue | | 8600-8799 | 1,191,687.46 | 1,227,286.15 | 2,418,973.61 | 402,349.00 | 1,493,906.00 | 1,896,255.00 | -21.6% |
| 5) TOTAL, REVENUES | | | 38,302,107.28 | 4,951,493.42 | 43,253,600.70 | 41,683,241.00 | 4,962,637.00 | 46,645,878.00 | 7.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 15,551,259.82 | 4,395,385.27 | 19,946,645.09 | 18,853,813.00 | 4,474,197.00 | 23,328,010.00 | 17.0% |
| 2) Instruction - Related Services | 2000-2999 | | 3,023,272.47 | 697,035.04 | 3,720,307.51 | 3,783,465.00 | 718,733.00 | 4,502,198.00 | 21.0% |
| 3) Pupil Services | 3000-3999 | | 774,563.26 | 980,680.66 | 1,755,243.92 | 1,023,922.00 | 1,125,686.00 | 2,149,608.00 | 22.5% |
| 4) Ancillary Services | 4000-4999 | | 402,167.93 | 209,895.34 | 612,063.27 | 292,689.00 | 152,580.00 | 445,269.00 | -27.3% |
| 5) Community Services | 5000-5999 | | 181,427.01 | 31,233.41 | 212,660.42 | 64,040.00 | 0.00 | 64,040.00 | -69.9% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,086,108.15 | 246,315.53 | 1,332,423.68 | 1,299,501.00 | 68,780.00 | 1,368,281.00 | 2.7% |
| 8) Plant Services | 8000-8999 | | 2,369,479.11 | 594,976.99 | 2,964,456.10 | 2,534,424.00 | 840,726.00 | 3,375,150.00 | 13.9% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 11,552,795.99 | 84,591.04 | 11,637,387.03 | 10,895,240.00 | 84,599.00 | 10,979,839.00 | -5.7% |
| 10) TOTAL, EXPENDITURES | | | 34,941,073.74 | 7,240,113.28 | 42,181,187.02 | 38,747,094.00 | 7,465,301.00 | 46,212,395.00 | 9.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 3,361,033.54 | (2,288,619.86) | 1,072,413.68 | 2,936,147.00 | (2,502,664.00) | 433,483.00 | -59.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 122,822.27 | 159,441.00 | 282,263.27 | 0.00 | 191,675.00 | 191,675.00 | -32.1% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (2,580,916.47) | 2,580,916.47 | 0.00 | (2,827,926.00) | 2,827,926.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,703,738.74) | 2,421,475.47 | (282,263.27) | (2,827,926.00) | 2,636,251.00 | (191,675.00) | -32.1% |

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2006/07 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 657,294.80 | 132,855.61 | 790,150.41 | 108,221.00 | 133,587.00 | 241,808.00 | -69.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 492,039.65 | 557,268.16 | 1,049,307.81 | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 75.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 492,039.65 | 557,268.16 | 1,049,307.81 | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 75.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 492,039.65 | 557,268.16 | 1,049,307.81 | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 75.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,149,334.45 | 690,123.77 | 1,839,458.22 | 1,257,555.45 | 823,710.77 | 2,081,266.22 | 13.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Reserve for | | | | | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 63,000.00 | 0.00 | 63,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 595,060.75 | 595,060.75 | 0.00 | 823,710.77 | 823,710.77 | 38.4% |
| b) Designated Amounts | | | | | | | | | |
| Designated for Economic Uncertainties | | 9770 | 1,084,334.45 | 0.00 | 1,084,334.45 | 1,257,555.45 | 0.00 | 1,257,555.45 | 16.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 0.00 | 95,063.02 | 95,063.02 | | | | |
| d) Unappropriated Amount | | 9790 | | | | 0.00 | 0.00 | 0.00 | |

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| 6091 | Cal-SAFE Academic and Supportive Services | 9,450.08 | 9,450.08 |
| 6286 | English Language Acquisition Program, Teacher Training & Student / | 35,765.78 | 35,765.78 |
| 6300 | Lottery: Instructional Materials | 215,365.73 | 215,365.73 |
| 6405 | School Safety & Violence Prevention, Grades 8-12 | 28,181.55 | 28,181.55 |
| 7055 | CAHSEE Intensive Instruction and Services | 6,000.00 | 6,000.00 |
| 7091 | Economic Impact Aid: Limited English Proficiency (LEP) | 37,829.91 | 37,829.91 |
| 7156 | Instructional Materials Realignment, IMFRP (AB 1781) | 170,589.61 | 170,589.61 |
| 7157 | Instructional Materials: English Language Learners (One-Time) | 431.04 | 431.04 |
| 7250 | School Based Coordination Program (SBCP) | 51,726.68 | 51,726.68 |
| 7271 | California Peer Assistance & Review Program for Teacher (CPARP) | 94,631.98 | 94,631.98 |
| 7294 | Staff Development: Mathematics and Reading (AB 466) | 11,745.25 | 11,745.25 |
| 7390 | Pupil Retention Block Grant | 0.00 | 133,587.00 |
| 7393 | Professional Development Block Grant | 3,386.16 | 3,386.16 |
| 7394 | Targeted Instructional Improvement Block Grant | 7,466.00 | 7,466.00 |
| 9010 | Other Local | 17,554.00 | 17,554.00 |
| Total, Legally Restricted Balance | | 690,123.77 | 823,710.77 |

7.1.24

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 54,448.75 | 55,549.00 | 2.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 35,565.93 | 17,642.00 | -50.4% |
| 4) Other Local Revenue | | 8600-8799 | 2,694.73 | 1,500.00 | -44.3% |
| 5) TOTAL, REVENUES | | | 92,709.41 | 74,691.00 | -19.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 57,132.94 | 49,539.00 | -13.3% |
| 2) Classified Salaries | | 2000-2999 | 5,084.68 | 5,068.00 | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 11,368.57 | 10,661.00 | -6.2% |
| 4) Books and Supplies | | 4000-4999 | 7,500.94 | 4,807.00 | -35.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,566.25 | 1,000.00 | -72.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 1,515.00 | 1,515.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 86,168.38 | 72,590.00 | -15.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 6,541.03 | 2,101.00 | -67.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.25

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 6,541.03 | 2,101.00 | -67.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 25,688.02 | 32,229.05 | 25.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 25,688.02 | 32,229.05 | 25.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,688.02 | 32,229.05 | 25.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,229.05 | 34,330.05 | 6.5% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 32,229.05 | 34,330.05 | 6.5% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.26

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **REVENUE LIMIT SOURCES** | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 56,672.00 | 55,549.00 | -2.0% |
| State Aid - Prior Years | | 8019 | (2,223.25) | 0.00 | -100.0% |
| Revenue Limit Transfers | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 54,448.75 | 55,549.00 | 2.0% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| NCLB / IASA | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.0% |
| JTPA / WIA | 5600-5625 | 8290 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 35,565.93 | 17,642.00 | -50.4% |
| TOTAL, OTHER STATE REVENUE | | | 35,565.93 | 17,642.00 | -50.4% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,709.73 | 1,500.00 | -12.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 985.00 | 0.00 | -100.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,694.73 | 1,500.00 | -44.3% |
| TOTAL, REVENUES | | | 92,709.41 | 74,691.00 | -19.4% |

7.1.27

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Teachers' Salaries | | 1100 | 44,099.85 | 35,165.00 | -20.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 13,033.09 | 14,374.00 | 10.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 57,132.94 | 49,539.00 | -13.3% |
| **CLASSIFIED SALARIES** | | | | | |
| Instructional Aides' Salaries | | 2100 | 284.42 | 0.00 | -100.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 4,800.26 | 5,068.00 | 5.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 5,084.68 | 5,068.00 | -0.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 3,998.41 | 3,416.00 | -14.6% |
| PERS | | 3201-3202 | 698.33 | 817.00 | 17.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,759.90 | 1,615.00 | -8.2% |
| Health and Welfare Benefits | | 3401-3402 | 2,132.42 | 2,363.00 | 10.8% |
| Unemployment Insurance | | 3501-3502 | 248.10 | 232.00 | -6.5% |
| Workers' Compensation | | 3601-3602 | 2,343.98 | 1,829.00 | -22.0% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 187.43 | 197.00 | 5.1% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 192.00 | New |
| TOTAL, EMPLOYEE BENEFITS | | | 11,368.57 | 10,661.00 | -6.2% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,116.77 | 4,807.00 | 127.1% |
| Noncapitalized Equipment | | 4400 | 5,384.17 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 7,500.94 | 4,807.00 | -35.9% |

7.1.28

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 877.98 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,405.28 | 0.00 | -100.0% |
| Communications | | 5900 | 282.99 | 1,000.00 | 253.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,566.25 | 1,000.00 | -72.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 0.00 | 0.00 | 0.0% |
| **TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 1,515.00 | 1,515.00 | 0.0% |
| Transfers of Direct Support Costs | | 7370 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | 0.00 | 0.0% |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | 1,515.00 | 1,515.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 86,168.38 | 72,590.00 | -15.8% |

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

7.1.30

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 54,448.75 | 55,549.00 | 2.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 35,565.93 | 17,642.00 | -50.4% |
| 4) Other Local Revenues | | 8600-8799 | 2,694.73 | 1,500.00 | -44.3% |
| 5) TOTAL, REVENUES | | | 92,709.41 | 74,691.00 | -19.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 56,279.91 | 44,607.00 | -20.7% |
| 2) Instruction - Related Services | 2000-2999 | | 28,373.47 | 26,468.00 | -6.7% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,515.00 | 1,515.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 86,168.38 | 72,590.00 | -15.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 6,541.03 | 2,101.00 | -67.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.31

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 6,541.03 | 2,101.00 | -67.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 25,688.02 | 32,229.05 | 25.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 25,688.02 | 32,229.05 | 25.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,688.02 | 32,229.05 | 25.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,229.05 | 34,330.05 | 6.5% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 32,229.05 | 34,330.05 | 6.5% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.32

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.33

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,131.03 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 235,081.25 | 226,393.00 | -3.7% |
| 4) Other Local Revenue | | 8600-8799 | 2,799.69 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 239,011.97 | 226,393.00 | -5.3% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 6,349.52 | 10,750.00 | 69.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 220,522.50 | 215,643.00 | -2.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 9,777.21 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 236,649.23 | 226,393.00 | -4.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 2,362.74 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 12,049.25 | 0.00 | -100.0% |
| 2) Other Sources/Uses a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (12,049.25) | 0.00 | -100.0% |

7.1.34

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (9,686.51) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 97,178.96 | 87,492.45 | -10.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 97,178.96 | 87,492.45 | -10.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 97,178.96 | 87,492.45 | -10.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 87,492.45 | 87,492.45 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 87,492.45 | 87,492.45 | 0.0% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.35

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | | 8290 | 1,131.03 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 1,131.03 | 0.00 | -100.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6055-6056 | 8590 | 217,753.00 | 226,393.00 | 4.0% |
| All Other State Revenue | resources except 6055,6056 | 8590 | 17,328.25 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 235,081.25 | 226,393.00 | -3.7% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,799.69 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,799.69 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 239,011.97 | 226,393.00 | -5.3% |

7.1.36

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Instructional Aides' Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,349.52 | 10,750.00 | 69.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,349.52 | 10,750.00 | 69.3% |

7.1.37

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 220,522.50 | 215,643.00 | -2.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 220,522.50 | 215,643.00 | -2.2% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 0.00 | 0.00 | 0.0% |
| **TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 9,777.21 | 0.00 | -100.0% |
| Transfers of Direct Support Costs | | 7370 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | 0.00 | 0.0% |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | 9,777.21 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 236,649.23 | 226,393.00 | -4.3% |

7.1.38

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 12,049.25 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 12,049.25 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.0% |
| Categorical Flexibility Transfers per Budget Act Section 12.40 | | 8998 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (12,049.25) | 0.00 | -100.0% |

7.1.39

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 1,131.03 | 0.00 | -100.0% |
| 3) Other State Revenues | | 8300-8599 | 235,081.25 | 226,393.00 | -3.7% |
| 4) Other Local Revenues | | 8600-8799 | 2,799.69 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 239,011.97 | 226,393.00 | -5.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 210,410.77 | 226,393.00 | 7.6% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 9,777.21 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 16,461.25 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 236,649.23 | 226,393.00 | -4.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 2,362.74 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 12,049.25 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (12,049.25) | 0.00 | -100.0% |

7.1.40

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (9,686.51) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 97,178.96 | 87,492.45 | -10.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 97,178.96 | 87,492.45 | -10.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 97,178.96 | 87,492.45 | -10.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 87,492.45 | 87,492.45 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 87,492.45 | 87,492.45 | 0.0% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.41

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.42

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 524,118.29 | 529,600.00 | 1.0% |
| 3) Other State Revenue | | 8300-8599 | 33,895.04 | 35,000.00 | 3.3% |
| 4) Other Local Revenue | | 8600-8799 | 655,548.18 | 682,090.00 | 4.0% |
| 5) TOTAL, REVENUES | | | 1,213,561.51 | 1,246,690.00 | 2.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 517,341.28 | 550,248.00 | 6.4% |
| 3) Employee Benefits | | 3000-3999 | 208,937.99 | 230,425.00 | 10.3% |
| 4) Books and Supplies | | 4000-4999 | 482,839.64 | 458,700.00 | -5.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 27,929.62 | 6,500.00 | -76.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 54,677.54 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 1,291,726.07 | 1,245,873.00 | -3.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (78,164.56) | 817.00 | -101.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 122,822.27 | 0.00 | -100.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 122,822.27 | 0.00 | -100.0% |

7.1.43

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 44,657.71 | 817.00 | -98.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (44,657.71) | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (44,657.71) | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (44,657.71) | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 817.00 | New |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 817.00 | New |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.44

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (181,853.00) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 99,648.35 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 138,700.76 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 56,496.11 | | |

7.1.45

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **REVENUE LIMIT SOURCES** | | | | | |
| Revenue Limit Transfers | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 524,118.29 | 529,600.00 | 1.0% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 524,118.29 | 529,600.00 | 1.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 33,895.04 | 35,000.00 | 3.3% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 33,895.04 | 35,000.00 | 3.3% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 602,767.97 | 625,000.00 | 3.7% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 52,780.21 | 57,090.00 | 8.2% |
| TOTAL, OTHER LOCAL REVENUE | | | 655,548.18 | 682,090.00 | 4.0% |
| TOTAL, REVENUES | | | 1,213,561.51 | 1,246,690.00 | 2.7% |

7.1.46

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 449,160.26 | 485,404.00 | 8.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 62,355.96 | 64,844.00 | 4.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 5,825.06 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 517,341.28 | 550,248.00 | 6.4% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 67,843.16 | 66,945.00 | -1.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 37,862.23 | 42,324.00 | 11.8% |
| Health and Welfare Benefits | | 3401-3402 | 81,487.74 | 101,902.00 | 25.1% |
| Unemployment Insurance | | 3501-3502 | 2,292.79 | 2,767.00 | 20.7% |
| Workers' Compensation | | 3601-3602 | 19,452.07 | 16,487.00 | -15.2% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 208,937.99 | 230,425.00 | 10.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 57,116.81 | 43,700.00 | -23.5% |
| Noncapitalized Equipment | | 4400 | 11,075.70 | 0.00 | -100.0% |
| Food | | 4700 | 414,647.13 | 415,000.00 | 0.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 482,839.64 | 458,700.00 | -5.0% |

7.1.47

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 2,264.30 | 1,000.00 | -55.8% |
| Dues and Memberships | | 5300 | 3,815.00 | 500.00 | -86.9% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 23.60 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 21,120.39 | 5,000.00 | -76.3% |
| Communications | | 5900 | 706.33 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 27,929.62 | 6,500.00 | -76.7% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 0.00 | 0.00 | 0.0% |
| **TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 54,677.54 | 0.00 | -100.0% |
| Transfers of Direct Support Costs | | 7370 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | 0.00 | 0.0% |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | 54,677.54 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 1,291,726.07 | 1,245,873.00 | -3.5% |

7.1.48

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 122,822.27 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 122,822.27 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.0% |
| Categorical Flexibility Transfers per Budget Act Section 12.40 | | 8998 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 122,822.27 | 0.00 | -100.0% |

7.1.49

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 524,118.29 | 529,600.00 | 1.0% |
| 3) Other State Revenues | | 8300-8599 | 33,895.04 | 35,000.00 | 3.3% |
| 4) Other Local Revenues | | 8600-8799 | 655,548.18 | 682,090.00 | 4.0% |
| 5) TOTAL, REVENUES | | | 1,213,561.51 | 1,246,690.00 | 2.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 1,237,048.53 | 1,245,873.00 | 0.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 54,677.54 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,291,726.07 | 1,245,873.00 | -3.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (78,164.56) | 817.00 | -101.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 122,822.27 | 0.00 | -100.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 122,822.27 | 0.00 | -100.0% |

7.1.50

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 44,657.71 | 817.00 | -98.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (44,657.71) | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (44,657.71) | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (44,657.71) | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 817.00 | New |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | 817.00 | New |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.51

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.52

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 179,220.00 | 191,675.00 | 6.9% |
| 4) Other Local Revenue | | 8600-8799 | 19,095.12 | 18,500.00 | -3.1% |
| 5) TOTAL, REVENUES | | | 198,315.12 | 210,175.00 | 6.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,239.53 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 59,928.55 | 19,600.00 | -67.3% |
| 6) Capital Outlay | | 6000-6999 | 103,971.88 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 166,139.96 | 19,600.00 | -88.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 32,175.16 | 190,575.00 | 492.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 159,441.00 | 191,675.00 | 20.2% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 159,441.00 | 191,675.00 | 20.2% |

7.1.53

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 191,616.16 | 382,250.00 | 99.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 500,705.55 | 692,321.71 | 38.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 500,705.55 | 692,321.71 | 38.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 500,705.55 | 692,321.71 | 38.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 692,321.71 | 1,074,571.71 | 55.2% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 692,321.71 | 1,074,571.71 | 55.2% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.54

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 692,898.94 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 692,898.94 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 577.23 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 577.23 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 692,321.71 | | |

7.1.55

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Deferred Maintenance Allowance | | 8540 | 179,220.00 | 191,675.00 | 6.9% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 179,220.00 | 191,675.00 | 6.9% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,095.12 | 18,500.00 | -3.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 19,095.12 | 18,500.00 | -3.1% |
| TOTAL, REVENUES | | | 198,315.12 | 210,175.00 | 6.0% |

7.1.56

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,239.53 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,239.53 | 0.00 | -100.0% |

7.1.57

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 37,678.51 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 22,250.04 | 19,600.00 | -11.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 59,928.55 | 19,600.00 | -67.3% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 75,984.91 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 27,986.97 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 103,971.88 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 0.00 | 0.00 | 0.0% |
| **TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS** | | | | | |
| Transfers of Direct Support Costs | | 7370 | 0.00 | 0.00 | 0.0% |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 166,139.96 | 19,600.00 | -88.2% |

7.1.58

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General, Special Reserve, & Building Funds | | 8915 | 159,441.00 | 191,675.00 | 20.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 159,441.00 | 191,675.00 | 20.2% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 159,441.00 | 191,675.00 | 20.2% |

7.1.59

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 179,220.00 | 191,675.00 | 6.9% |
| 4) Other Local Revenues | | 8600-8799 | 19,095.12 | 18,500.00 | -3.1% |
| 5) TOTAL, REVENUES | | | 198,315.12 | 210,175.00 | 6.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 166,139.96 | 19,600.00 | -88.2% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 166,139.96 | 19,600.00 | -88.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 32,175.16 | 190,575.00 | 492.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 159,441.00 | 191,675.00 | 20.2% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 159,441.00 | 191,675.00 | 20.2% |

7.1.60

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 191,616.16 | 382,250.00 | 99.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 500,705.55 | 692,321.71 | 38.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 500,705.55 | 692,321.71 | 38.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 500,705.55 | 692,321.71 | 38.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 692,321.71 | 1,074,571.71 | 55.2% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 692,321.71 | 1,074,571.71 | 55.2% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.61

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.62

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,910,039.23 | 1,412,902.00 | -51.4% |
| 5) TOTAL, REVENUES | | | 2,910,039.23 | 1,412,902.00 | -51.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 98,425.00 | 242,566.00 | 146.4% |
| 2) Classified Salaries | | 2000-2999 | 10,200.00 | 10,200.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 23,323.75 | 76,569.00 | 228.3% |
| 4) Books and Supplies | | 4000-4999 | 355,568.28 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,145,355.57 | 75,600.00 | -93.4% |
| 6) Capital Outlay | | 6000-6999 | 25,298,494.73 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 3,385,630.01 | 6,089,398.00 | 79.9% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 145,515.00 | 164,591.00 | 13.1% |
| 9) TOTAL, EXPENDITURES | | | 30,462,512.34 | 6,658,924.00 | -78.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (27,552,473.11) | (5,246,022.00) | -81.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 7,712,049.25 | 5,250,000.00 | -31.9% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 7,712,049.25 | 5,250,000.00 | -31.9% |

7.1.63

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (19,840,423.86) | 3,978.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,856,130.80 | 9,839,718.94 | -70.1% |
| b) Audit Adjustments | | 9793 | (3,175,988.00) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,680,142.80 | 9,839,718.94 | -66.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,680,142.80 | 9,839,718.94 | -66.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,839,718.94 | 9,843,696.94 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 9,839,718.94 | 9,843,696.94 | 0.0% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.64

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,024,007.99 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 8,424,597.50 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 11,466.72 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 11,460,072.21 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 1,613,439.03 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 6,914.24 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 1,620,353.27 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 9,839,718.94 | | |

7.1.65

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 509,067.59 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 2,100,410.64 | 1,412,902.00 | -32.7% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 300,561.00 | 0.00 | -100.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,910,039.23 | 1,412,902.00 | -51.4% |
| TOTAL, REVENUES | | | 2,910,039.23 | 1,412,902.00 | -51.4% |

7.1.66

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 98,425.00 | 242,566.00 | 146.4% |
| TOTAL, CERTIFICATED SALARIES | | | 98,425.00 | 242,566.00 | 146.4% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 10,200.00 | 10,200.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 10,200.00 | 10,200.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 4,908.89 | 12,788.00 | 160.5% |
| PERS | | 3201-3202 | 1,134.00 | 15,765.00 | 1290.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,182.86 | 9,727.00 | 345.6% |
| Health and Welfare Benefits | | 3401-3402 | 10,220.00 | 24,297.00 | 137.7% |
| Unemployment Insurance | | 3501-3502 | 481.00 | 1,263.00 | 162.6% |
| Workers' Compensation | | 3601-3602 | 3,999.00 | 7,532.00 | 88.3% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 398.00 | 3,809.00 | 857.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 1,388.00 | New |
| TOTAL, EMPLOYEE BENEFITS | | | 23,323.75 | 76,569.00 | 228.3% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 104,828.04 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 250,740.24 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 355,568.28 | 0.00 | -100.0% |

7.1.67

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 71,448.91 | 60,600.00 | -15.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,073,033.16 | 15,000.00 | -98.6% |
| Communications | | 5900 | 873.50 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,145,355.57 | 75,600.00 | -93.4% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 210,607.43 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 13,029,751.08 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 11,999,030.71 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 59,105.51 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 25,298,494.73 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 2,640,510.47 | 2,968,983.00 | 12.4% |
| Other Debt Service - Principal | | 7439 | 745,119.54 | 3,120,415.00 | 318.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 3,385,630.01 | 6,089,398.00 | 79.9% |
| **TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS** | | | | | |
| Transfers of Direct Support Costs - Interfund | | 7380 | 145,515.00 | 164,591.00 | 13.1% |
| TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS | | | 145,515.00 | 164,591.00 | 13.1% |
| TOTAL, EXPENDITURES | | | 30,462,512.34 | 6,658,924.00 | -78.1% |

7.1.68

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 7,712,049.25 | 5,250,000.00 | -31.9% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 7,712,049.25 | 5,250,000.00 | -31.9% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

7.1.69

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 7,712,049.25 | 5,250,000.00 | -31.9% |

7.1.70

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenues | | 8600-8799 | 2,910,039.23 | 1,412,902.00 | -51.4% |
| 5) TOTAL, REVENUES | | | 2,910,039.23 | 1,412,902.00 | -51.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 993,982.00 | 508,926.00 | -48.8% |
| 8) Plant Services | 8000-8999 | | 26,082,900.33 | 60,600.00 | -99.8% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 3,385,630.01 | 6,089,398.00 | 79.9% |
| 10) TOTAL, EXPENDITURES | | | 30,462,512.34 | 6,658,924.00 | -78.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (27,552,473.11) | (5,246,022.00) | -81.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 7,712,049.25 | 5,250,000.00 | -31.9% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 7,712,049.25 | 5,250,000.00 | -31.9% |

7.1.71

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (19,840,423.86) | 3,978.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,856,130.80 | 9,839,718.94 | -70.1% |
| b) Audit Adjustments | | 9793 | (3,175,988.00) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,680,142.80 | 9,839,718.94 | -66.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,680,142.80 | 9,839,718.94 | -66.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,839,718.94 | 9,843,696.94 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 9,839,718.94 | 9,843,696.94 | 0.0% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.72

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.73

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 472,368.47 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 472,368.47 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 17,678,900.50 | 4,150,000.00 | -76.5% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 17,678,900.50 | 4,150,000.00 | -76.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (17,206,532.03) | (4,150,000.00) | -75.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.74

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (17,206,532.03) | (4,150,000.00) | -75.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,014,962.20 | (1,191,569.83) | -107.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,014,962.20 | (1,191,569.83) | -107.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,014,962.20 | (1,191,569.83) | -107.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | (1,191,569.83) | (5,341,569.83) | 348.3% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | (4,150,000.00) | New |
| c) Undesignated Amount | | 9790 | (1,191,569.83) | | |
| d) Unappropriated Amount | | 9790 | | (1,191,569.83) | |

7.1.75

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,035,670.60 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 2,035,670.60 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 3,227,240.43 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 3,227,240.43 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | (1,191,569.83) | | |

7.1.75

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 472,368.47 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 472,368.47 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 472,368.47 | 0.00 | -100.0% |

7.1.76

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

7.1.77

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 7,988.10 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 2,681,631.85 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 14,989,280.55 | 4,150,000.00 | -72.3% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 17,678,900.50 | 4,150,000.00 | -76.5% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 17,678,900.50 | 4,150,000.00 | -76.5% |

7.1.78

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

7.1.79

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

7.1.80

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenues | | 8600-8799 | 472,368.47 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 472,368.47 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 17,678,900.50 | 4,150,000.00 | -76.5% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 17,678,900.50 | 4,150,000.00 | -76.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (17,206,532.03) | (4,150,000.00) | -75.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.81

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (17,206,532.03) | (4,150,000.00) | -75.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,014,962.20 | (1,191,569.83) | -107.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,014,962.20 | (1,191,569.83) | -107.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,014,962.20 | (1,191,569.83) | -107.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | (1,191,569.83) | (5,341,569.83) | 348.3% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | (4,150,000.00) | New |
| c) Undesignated Amount | | 9790 | (1,191,569.83) | | |
| d) Unappropriated Amount | | 9790 | | (1,191,569.83) | |

7.182

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.83

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 230,680.94 | 250,000.00 | 8.4% |
| 5) TOTAL, REVENUES | | | 230,680.94 | 250,000.00 | 8.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 4,851.97 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 390,643.24 | 200,000.00 | -48.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 27,847.36 | 13,923.00 | -50.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 423,342.57 | 213,923.00 | -49.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (192,661.63) | 36,077.00 | -118.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.84

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (192,661.63) | 36,077.00 | -118.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 102,043.11 | (90,618.52) | -188.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 102,043.11 | (90,618.52) | -188.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 102,043.11 | (90,618.52) | -188.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | (90,618.52) | (54,541.52) | -39.8% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | (90,618.52) | | |
| d) Unappropriated Amount | | 9790 | | (54,541.52) | |

7.1.85

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (74,251.02) | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | (74,251.02) | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 16,367.50 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 16,367.50 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | (90,618.52) | | |

7.1.86

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,447.10 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 228,233.84 | 250,000.00 | 9.5% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 230,680.94 | 250,000.00 | 8.4% |
| TOTAL, REVENUES | | | 230,680.94 | 250,000.00 | 8.4% |

7.1.87

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,851.97 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,851.97 | 0.00 | -100.0% |

7.1.88

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 390,643.24 | 200,000.00 | -48.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 390,643.24 | 200,000.00 | -48.8% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 1,365.13 | 231.00 | -83.1% |
| Other Debt Service - Principal | | 7439 | 26,482.23 | 13,692.00 | -48.3% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 27,847.36 | 13,923.00 | -50.0% |
| TOTAL, EXPENDITURES | | | 423,342.57 | 213,923.00 | -49.5% |

7.1.89

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

7.190

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| Categorical Education Block Grant Transfers | | 8995 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

7.1.91

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenues | | 8600-8799 | 230,680.94 | 250,000.00 | 8.4% |
| 5) TOTAL, REVENUES | | | 230,680.94 | 250,000.00 | 8.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 395,495.21 | 200,000.00 | -49.4% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 27,847.36 | 13,923.00 | -50.0% |
| 10) TOTAL, EXPENDITURES | | | 423,342.57 | 213,923.00 | -49.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (192,661.63) | 36,077.00 | -118.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.92

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (192,661.63) | 36,077.00 | -118.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 102,043.11 | (90,618.52) | -188.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 102,043.11 | (90,618.52) | -188.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 102,043.11 | (90,618.52) | -188.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | (90,618.52) | (54,541.52) | -39.8% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | (90,618.52) | | |
| d) Unappropriated Amount | | 9790 | | (54,541.52) | |

7.1.93

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.94

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,537,633.38 | 5,897,955.00 | -9.8% |
| 5) TOTAL, REVENUES | | | 6,537,633.38 | 5,897,955.00 | -9.8% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 98,078.94 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 89,326.19 | 94,000.00 | 5.2% |
| 6) Capital Outlay | | 6000-6999 | 912,190.19 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,099,595.32 | 94,000.00 | -91.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 5,438,038.06 | 5,803,955.00 | 6.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 7,800,000.00 | 5,350,000.00 | -31.4% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 456,095.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,343,905.00) | (5,350,000.00) | -27.2% |

7.1.95

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,905,866.94) | 453,955.00 | -123.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,998,497.51 | 92,630.57 | -95.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,998,497.51 | 92,630.57 | -95.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,998,497.51 | 92,630.57 | -95.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 92,630.57 | 546,585.57 | 490.1% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 92,630.57 | 546,585.57 | 490.1% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.96

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 721,062.58 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 96,100.02 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 6,914.24 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 824,076.84 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 458,295.19 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 273,151.08 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 731,446.27 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 92,630.57 | | |

7.1.97

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |

7.1.98

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 2,629,382.45 | 4,097,955.00 | 55.9% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 155,368.22 | 50,000.00 | -67.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,752,882.71 | 1,750,000.00 | -53.4% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,537,633.38 | 5,897,955.00 | -9.8% |
| TOTAL, REVENUES | | | 6,537,633.38 | 5,897,955.00 | -9.8% |

7.1.99

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 98,078.94 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 98,078.94 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 64,000.00 | 64,000.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

7.1.100

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25,326.19 | 30,000.00 | 18.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 89,326.19 | 94,000.00 | 5.2% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 912,190.19 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 912,190.19 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,099,595.32 | 94,000.00 | -91.5% |

7.1.10(

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 7,800,000.00 | 5,350,000.00 | -31.4% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 7,800,000.00 | 5,350,000.00 | -31.4% |

7.1.102

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 456,095.00 | 0.00 | -100.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 456,095.00 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (7,343,905.00) | (5,350,000.00) | -27.2% |

7.1.103

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenues | | 8600-8799 | 6,537,633.38 | 5,897,955.00 | -9.8% |
| 5) TOTAL, REVENUES | | | 6,537,633.38 | 5,897,955.00 | -9.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,099,595.32 | 94,000.00 | -91.5% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,099,595.32 | 94,000.00 | -91.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 5,438,038.06 | 5,803,955.00 | 6.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 7,800,000.00 | 5,350,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 456,095.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,343,905.00) | (5,350,000.00) | -100.0% |

7.1.104

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,905,866.94) | 453,955.00 | -123.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,998,497.51 | 92,630.57 | -95.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,998,497.51 | 92,630.57 | -95.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,998,497.51 | 92,630.57 | -95.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 92,630.57 | 546,585.57 | 490.1% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 92,630.57 | 546,585.57 | 490.1% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.05

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.06

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 12,413.17 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,094,323.76 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,106,736.93 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 999,022.50 | 0.00 | -100.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 999,022.50 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 107,714.43 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.107

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 107,714.43 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 927,501.63 | 1,035,216.06 | 11.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 927,501.63 | 1,035,216.06 | 11.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 927,501.63 | 1,035,216.06 | 11.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,035,216.06 | 1,035,216.06 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 1,035,216.06 | | |
| d) Unappropriated Amount | | 9790 | | 1,035,216.06 | |

7.1.108

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,035,216.06 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 1,035,216.06 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 1,035,216.06 | | |

7.1.109

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 12,413.17 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 12,413.17 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 857,408.95 | 0.00 | -100.0% |
| Unsecured Roll | | 8612 | 23,497.90 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 1,783.97 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 192,366.09 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,266.85 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,094,323.76 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,106,736.93 | 0.00 | -100.0% |

7.1.110

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 860,000.00 | 0.00 | -100.0% |
| Bond Interest and Other Service Charges | | 7434 | 139,022.50 | 0.00 | -100.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 999,022.50 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 999,022.50 | 0.00 | -100.0% |

7.1.111

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d) | | | 0.00 | 0.00 | 0.0% |

7.1.112

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 12,413.17 | 0.00 | -100.0% |
| 4) Other Local Revenues | | 8600-8799 | 1,094,323.76 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,106,736.93 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 999,022.50 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 999,022.50 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 107,714.43 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.113

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 107,714.43 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 927,501.63 | 1,035,216.06 | 11.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 927,501.63 | 1,035,216.06 | 11.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 927,501.63 | 1,035,216.06 | 11.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,035,216.06 | 1,035,216.06 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 1,035,216.06 | | |
| d) Unappropriated Amount | | 9790 | | 1,035,216.06 | |

7.1.114

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.115

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 89.56 | 100.00 | 11.7% |
| 5) TOTAL, REVENUES | | | 89.56 | 100.00 | 11.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 95,886.63 | 95,887.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 95,886.63 | 95,887.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (95,797.07) | (95,787.00) | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 100,000.00 | 100,000.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 100,000.00 | 100,000.00 | 0.0% |

7.1.116

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 4,202.93 | 4,213.00 | 0.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (144.50) | 4,058.43 | -2908.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (144.50) | 4,058.43 | -2908.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (144.50) | 4,058.43 | -2908.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,058.43 | 8,271.43 | 103.8% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 4,058.43 | | |
| d) Unappropriated Amount | | 9790 | | 8,271.43 | |

7.1.117

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,058.43 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 4,058.43 | | |
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **I. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 4,058.43 | | |

7.1.118

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 89.56 | 100.00 | 11.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 89.56 | 100.00 | 11.7% |
| TOTAL, REVENUES | | | 89.56 | 100.00 | 11.7% |

7.1.119

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 15,017.00 | 11,499.00 | -23.4% |
| Other Debt Service - Principal | | 7439 | 80,869.63 | 84,388.00 | 4.4% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 95,886.63 | 95,887.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 95,886.63 | 95,887.00 | 0.0% |

7.1.120

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 100,000.00 | 100,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 100,000.00 | 100,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d) | | | 100,000.00 | 100,000.00 | 0.0% |

7.1.121

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenues | | 8600-8799 | 89.56 | 100.00 | 11.7% |
| 5) TOTAL, REVENUES | | | 89.56 | 100.00 | 11.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 95,886.63 | 95,887.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 95,886.63 | 95,887.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (95,797.07) | (95,787.00) | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 100,000.00 | 100,000.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 100,000.00 | 100,000.00 | 0.0% |

7.1.122

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 4,202.93 | 4,213.00 | 0.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (144.50) | 4,058.43 | -2908.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (144.50) | 4,058.43 | -2908.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (144.50) | 4,058.43 | -2908.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,058.43 | 8,271.43 | 103.8% |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | 9790 | 4,058.43 | | |
| d) Unappropriated Amount | | 9790 | | 8,271.43 | |

7.1.123

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.124

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 654.19 | 4,500.00 | 587.9% |
| 5) TOTAL, REVENUES | | | 654.19 | 4,500.00 | 587.9% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | (50.00) | 0.00 | -100.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Transfers of Indirect/Direct Support Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | (50.00) | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 704.19 | 4,500.00 | 539.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.125

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)** | | | 704.19 | 4,500.00 | 539.0% |
| **F. NET ASSETS** | | | | | |
| 1) Beginning Net Assets | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 153,952.12 | 154,656.31 | 0.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 153,952.12 | 154,656.31 | 0.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Assets (F1c + F1d) | | | 153,952.12 | 154,656.31 | 0.5% |
| 2) Ending Net Assets, June 30 (E + F1e) | | | 154,656.31 | 159,156.31 | 2.9% |
| Components of Ending Net Assets | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations | | 9780 | 154,656.31 | 159,156.31 | 2.9% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.126

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 157,131.31 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 157,131.31 | | |

7.1.127

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **H. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 2,475.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Other Postemployment Benefits | | 9664 | 0.00 | | |
| b) Compensated Absences | | 9665 | 0.00 | | |
| c) COPs Payable | | 9666 | 0.00 | | |
| d) Capital Leases Payable | | 9667 | 0.00 | | |
| e) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| f) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 2,475.00 | | |
| **I. NET ASSETS** | | | | | |
| Net Assets, June 30 (must agree with line F2) (G10 - H7) | | | 154,656.31 | | |

7.1.128

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,626.78 | 4,500.00 | -2.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | (3,972.59) | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 654.19 | 4,500.00 | 587.9% |
| TOTAL, REVENUES | | | 654.19 | 4,500.00 | 587.9% |

7.1.129

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Instructional Aides' Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| Retiree Benefits | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

7.1.130

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400 - 5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | (50.00) | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | (50.00) | 0.00 | -100.0% |
| **DEPRECIATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)** | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | (50.00) | 0.00 | -100.0% |

7.1.131

| Description | Resource Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

7.1.132

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenues | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenues | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenues | | 8600-8799 | 654.19 | 4,500.00 | 587.9% |
| 5) TOTAL, REVENUES | | | 654.19 | 4,500.00 | 587.9% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | (50.00) | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7610-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | (50.00) | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 704.19 | 4,500.00 | 539.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

7.1.133

| Description | Function Codes | Object Codes | 2005/06 Unaudited Actuals | 2006/07 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)** | | | 704.19 | 4,500.00 | 539.0% |
| **F. NET ASSETS** | | | | | |
| 1) Beginning Net Assets | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 153,952.12 | 154,656.31 | 0.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 153,952.12 | 154,656.31 | 0.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Assets (F1c + F1d) | | | 153,952.12 | 154,656.31 | 0.5% |
| 2) Ending Net Assets, June 30 (E + F1e) | | | 154,656.31 | 159,156.31 | 2.9% |
| Conponents of Ending Net Assets | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| General Reserve | | 9730 | 0.00 | 0.00 | 0.0% |
| Legally Restricted Balance | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Designated Amounts | | | | | |
| Designated for Economic Uncertainties | | 9770 | 0.00 | 0.00 | 0.0% |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury | | 9775 | 0.00 | 0.00 | 0.0% |
| Other Designations (by Resource/Object) | | 9780 | 154,656.31 | 159,156.31 | 2.9% |
| c) Undesignated Amount | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

7.1.134

| Resource | Description | 2005/06 Estimated Actuals | 2006/07 Budget |
|---|---|---|---|
| Total, Legally Restricted Balance | | 0.00 | 0.00 |

7.1.135

| BOND DESCRIPTION | | 1993 B & I | Total |
|---|---|---|---|
| OUTSTANDING BONDED INDEBTEDNESS | July 1 | 12,447,283.80 | 12,447,283.80 |
| Bonds from Acquired District | | | 0.00 |
| Bonds Sold | | | 0.00 |
| Subtotal | | 12,447,283.80 | 12,447,283.80 |
| Less: Bonds to Acquiring District | | | 0.00 |
| Less: Bonds Redeemed | | 860,000.00 | 860,000.00 |
| OUTSTANDING BONDED INDEBTEDNESS | June 30 | 11,587,283.80 | 11,587,283.80 |
| | | | |
| 1. Restricted Balance, July 1 | 2005/06 | 927,501.63 | 927,501.63 |
| 2. Tax Receipts | 2005/06 | 1,075,056.91 | 1,075,056.91 |
| 3. State and Federal Apportionments | 2005/06 | 12,413.17 | 12,413.17 |
| 4. Other Designated Revenue | 2005/06 | 19,266.85 | 19,266.85 |
| 5. Subtotal (Sum of lines 1 through 4) | | 2,034,238.56 | 2,034,238.56 |
| 6. Less: Actual Expenditures or Other Uses | 2005/06 | 999,022.50 | 999,022.50 |
| 7. Restricted Balance, June 30 (Line 5 minus 6) | 2005/06 | 1,035,216.06 | 1,035,216.06 |
| 8. Estimated Tax Receipts on the Unsecured Roll | 2006/07 | 23,497.90 | 23,497.90 |
| 9. Estimated State and Federal Apportionments | 2006/07 | 12,413.17 | 12,413.17 |
| 10. Other Estimated Revenue | 2006/07 | 19,266.85 | 19,266.85 |
| 11. Subtotal (Sum of lines 7 through 10) | | 1,090,393.98 | 1,090,393.98 |
| 12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve | 2006/07 | 1,773,013.00 | 1,773,013.00 |
| 13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11) | 2006/07 | 682,619.02 | 682,619.02 |
| 14. TAX RATE (For use by County Auditor or entry of data secured from auditor) | | | |
| a) COMPUTED | 2006/07 | 0.00000 | 0.00000 |
| b) LEVIED | 2006/07 | 0.00000 | 0.00000 |

7.1.136

| Description | 2005/06 Unaudited Actuals | | | 2006/07 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| **ELEMENTARY** | | | | | | |
| 1. General Education | | | 3,419.12 | 3,850.00 | 3,844.00 | 3,850.00 |
| a. Kindergarten | 423.44 | | | | | |
| b. Grades One through Three | 1,203.92 | | | | | |
| c. Grades Four through Six | 1,118.55 | | | | | |
| d. Grades Seven and Eight | 672.07 | | | | | |
| e. Opportunity Schools and Full-day Opportunity Classes | | | | | | |
| f. Home and Hospital | 1.14 | | | | | |
| g. Community Day School | | | | | | |
| 2. Special Education | | | | | | |
| a. Special Day Class | 64.05 | | 64.05 | 64.00 | 64.00 | 64.00 |
| b. Skilled Nursing Facility - E.C. 56836.16 | | | | | | |
| c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7) | | | | | | |
| d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16 | | | | | | |
| 3. TOTAL, ELEMENTARY | 3,483.17 | 0.00 | 3,483.17 | 3,914.00 | 3,908.00 | 3,914.00 |
| **HIGH SCHOOL** | | | | | | |
| 4. General Education | | | 1,210.02 | 1,360.00 | 1,358.00 | 1,360.00 |
| a. Grades Nine through Twelve | 1,147.80 | | | | | |
| b. Continuation Education | 60.43 | | | | | |
| c. Opportunity Schools and Full-day Opportunity Classes | | | | | | |
| d. Home and Hospital | 1.79 | | | | | |
| e. Community Day School | | | | | | |
| 5. Special Education | | | | | | |
| a. Special Day Class | 15.99 | | 15.99 | 15.00 | 15.00 | 15.00 |
| b. Skilled Nursing Facility - E.C. 56836.16 | | | | | | |
| c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7) | 3.87 | | 3.87 | 3.00 | 3.00 | 3.00 |
| d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16 | | | | | | |
| 6. TOTAL, HIGH SCHOOL | 1,229.88 | 0.00 | 1,229.88 | 1,378.00 | 1,376.00 | 1,378.00 |
| **COUNTY SUPPLEMENT** | | | | | | |
| 7. County Community Schools | | | | | | |
| a. Elementary | 2.87 | | 2.87 | 3.26 | 3.26 | 3.26 |
| b. High School | 2.16 | | 2.16 | 2.73 | 2.73 | 2.73 |
| 8. Special Education | | | | | | |
| a. Special Day Class - Elementary | 39.59 | | 39.59 | 31.88 | 31.88 | 31.88 |
| b. Special Day Class - High School | | | | 6.75 | 6.75 | 6.75 |
| c. Nonpublic, Nonsectarian Schools - Elementary | | | | | | |
| d. Nonpublic, Nonsectarian Schools - High School | | | | | | |
| e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary | | | | | | |
| f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School | | | | | | |
| 9. TOTAL, ADA REPORTED BY COUNTY OFFICES | 44.62 | 0.00 | 44.62 | 44.62 | 44.62 | 44.62 |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9) | 4,757.67 | 0.00 | 4,757.67 | 5,336.62 | 5,328.62 | 5,336.62 |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6. | | | | | | |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS | | | | | | |

7.1.137

| Description | 2005/06 Unaudited Actuals | | | 2006/07 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| **CLASSES FOR ADULTS** | | | | | | |
| 13. Concurrently Enrolled Secondary Students | | | | | | |
| 14. Adults Enrolled, State Apportioned | 23.69 | | 23.69 | 24.00 | 24.00 | 24.00 |
| 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study | | | | | | |
| 16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15) | 23.69 | 0.00 | 23.69 | 24.00 | 24.00 | 24.00 |
| 17. Adults in Correctional Facilities | | | | | | |
| 18. TOTAL, ADA (sum lines 10, 12, 16, and 17) | 4,781.36 | 0.00 | 4,781.36 | 5,360.62 | 5,352.62 | 5,360.62 |
| **SUPPLEMENTAL INSTRUCTIONAL HOURS** | | | | | | |
| 19. ELEMENTARY | 22,725.00 | | 22,725.00 | 22,725.00 | 22,725.00 | 2,275.00 |
| 20. HIGH SCHOOL | 10,957.00 | | 10,957.00 | 10,957.00 | 10,957.00 | 10,957.00 |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20) | 33,682.00 | 0.00 | 33,682.00 | 33,682.00 | 33,682.00 | 13,232.00 |
| **COMMUNITY DAY SCHOOLS - Additional Funds** | | | | | | |
| 22. ELEMENTARY | | | | | | |
| a. ADA for 5th & 6th Hours | | | | | | |
| b. Pupil Hours for 7th & 8th Hours | | | | | | |
| 23. HIGH SCHOOL | | | | | | |
| a. ADA for 5th & 6th Hours | | | | | | |
| b. Pupil Hours for 7th & 8th Hours | | | | | | |
| **CHARTER SCHOOLS** | | | | | | |
| 24. Charters ADA Funded Through the Block Grant | | | | | | |
| a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District) | 226.48 | | 226.48 | 226.48 | 226.48 | 226.48 |
| b. All Other Block Grant Funded Charters | | | | | | |
| 25. Charters ADA Funded Through the Revenue Limit | | | | | | |
| 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25) | 226.48 | 0.00 | 226.48 | 226.48 | 226.48 | 226.48 |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |

7.1.138

2005/06 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES



| FEDERAL PROGRAM NAME | Title I | PL 94-142 | Federal PPPIP | State PPPIP | Workability | VEA | TITLE IV DFS |
|---|---|---|---|---|---|---|---|
| FEDERAL CATALOG NUMBER | 84.027 | 84.027 | 84.173 | 84.27 | 303.07 | 84.048 | 84.186 |
| RESOURCE CODE | 3010 | 3310 | 3315 | 3320 | 3405 | 3550 | 3710 |
| REVENUE OBJECT | 8290 | 8181 | 8182 | 8182 | 8590 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | D | D | D | D | D | D | D |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | 188,594.37 | | | | | 21,630.38 | 4,497.37 |
| 2. a. Current Year Award | 645,809.00 | 545,681.00 | 44,759.00 | 111,900.00 | 61,800.00 | 66,340.50 | 20,959.50 |
| b. Transferability (NCLB) | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a and 2b) | 645,809.00 | 545,681.00 | 44,759.00 | 111,900.00 | 61,800.00 | 66,340.50 | 20,959.50 |
| 3. Required Matching Funds/Other | | | | | | 1,630.18 | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 834,403.37 | 545,681.00 | 44,759.00 | 111,900.00 | 61,800.00 | 89,601.06 | 25,456.87 |
| **REVENUES** | | | | | | | |
| 5. Revenue Deferred from Prior Year | 188,594.37 | | | | | 21,630.38 | 4,497.37 |
| 6. Cash Received in Current Year | 645,809.00 | 409,261.00 | 33,569.00 | 83,925.00 | 61,800.00 | 67,970.68 | 8,384.50 |
| 7. Contributed Matching Funds | | 275,179.65 | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 834,403.37 | 684,440.65 | 33,569.00 | 83,925.00 | 61,800.00 | 89,601.06 | 12,881.87 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 794,870.65 | 545,681.00 | 38,341.59 | 73,673.23 | 60,012.13 | 69,680.75 | 23,999.56 |
| 10. Non Donor-Authorized Expenditures | | 275,179.65 | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 794,870.65 | 820,860.65 | 38,341.59 | 73,673.23 | 60,012.13 | 69,680.75 | 23,999.56 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 39,532.72 | 138,759.65 | (4,772.59) | 10,251.77 | 1,787.87 | 19,920.31 | (11,117.69) |
| a. Deferred Revenue | 39,532.72 | | 6,416.41 | 38,226.77 | 1,787.87 | 19,920.31 | 1,457.31 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | | 136,420.00 | 11,189.00 | 27,975.00 | | | 12,575.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 39,532.72 | 0.00 | 6,417.41 | 38,226.77 | 1,787.87 | 19,920.31 | 1,457.31 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 794,870.65 | 545,681.00 | 38,341.59 | 73,673.23 | 60,012.13 | 69,680.75 | 23,999.56 |

2005/06 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES



| FEDERAL PROGRAM NAME | TITLE II Teacher Quality | Title II Technology | Title VI Innovation | Title IV 21st Century CLC | Title III Immigrant Educ. Prog. | Title III Limited English Prof | Quality Improvement |
|---|---|---|---|---|---|---|---|
| FEDERAL CATALOG NUMBER | | | | | | | |
| RESOURCE CODE | 4035 | 4045 | 4110 | 4124 | 4201 | 4203 | 5035 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | D | D | D | D | D | D | FUND 12 |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | 173,862.10 | 18,914.26 | | 5,826.61 | | | |
| 2. a. Current Year Award | 121,155.00 | 15,261.00 | 7,815.00 | 12,517.39 | 10,546.00 | 45,371.00 | 2,343.00 |
| b. Transferability (NCLB) | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a and 2b) | 121,155.00 | 15,261.00 | 7,815.00 | 12,517.39 | 10,546.00 | 45,371.00 | 2,343.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 295,017.10 | 34,175.26 | 7,815.00 | 18,344.00 | 10,546.00 | 45,371.00 | 2,343.00 |
| **REVENUES** | | | | | | | |
| 5. Revenue Deferred from Prior Year | 173,862.10 | 18,914.26 | | 5,826.61 | | | |
| 6. Cash Received in Current Year | 0.00 | 13,099.00 | | 12,517.39 | 4,218.00 | 18,148.00 | 2,343.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6 & 7) | 173,862.10 | 32,013.26 | 0.00 | 18,344.00 | 4,218.00 | 18,148.00 | 2,343.00 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 288,877.60 | 24,663.13 | 7,457.15 | 7,845.41 | | 43,685.39 | 1,131.03 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 288,877.60 | 24,663.13 | 7,457.15 | 7,845.41 | 0.00 | 43,685.39 | 1,131.03 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (115,015.50) | 7,350.13 | (7,457.15) | 10,498.59 | 4,218.00 | (25,537.39) | 1,211.97 |
| a. Deferred Revenue | 6,139.50 | 9,512.13 | 357.85 | 10,498.59 | 4,218.00 | 1,685.61 | 1,211.97 |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 146,897.00 | 2,162.00 | 10,025.00 | | | 27,223.00 | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 6,139.50 | 9,512.13 | 357.85 | 10,498.59 | 10,546.00 | 1,685.61 | 1,211.97 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 314,619.60 | 24,663.13 | 9,667.15 | 7,845.41 | 0.00 | 43,685.39 | 1,131.03 |

2005/06 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES



| FEDERAL PROGRAM NAME | TOTAL |
|---|---|
| FEDERAL CATALOG NUMBER | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| **AWARD** | |
| 1. Prior Year Carryover | 413,325.09 |
| 2. a. Current Year Award | 1,712,257.39 |
| b. Transferability (NCLB) | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a and 2b) | 1,712,257.39 |
| 3. Required Matching Funds/Other | 1,630.18 |
| 4. Total Available Award (sum lines 1, 2c, & 3) | 2,127,212.66 |
| **REVENUES** | |
| 5. Revenue Deferred from Prior Year | 413,325.09 |
| 6. Cash Received in Current Year | 1,361,044.57 |
| 7. Contributed Matching Funds | 275,179.65 |
| 8. Total Available (sum lines 5, 6 & 7) | 2,049,549.31 |
| **EXPENDITURES** | |
| 9. Donor-Authorized Expenditures | 1,979,918.62 |
| 10. Non Donor-Authorized Expenditures | 275,179.65 |
| 11. Total Expenditures (line 9 plus line 10) | 2,255,098.27 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | 69,630.69 |
| a. Deferred Revenue | 140,965.04 |
| b. Accounts Payable | 0.00 |
| c. Accounts Receivable | 374,466.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 147,294.04 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 2,007,870.62 |

2005/06 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES



| STATE PROGRAM NAME | After School Program | TUPE | AG Incentive | CBETS | Child Development | Instructional Materials | Facility Renovation |
|---|---|---|---|---|---|---|---|
| STATE ID NUMBER (if any) | | | | Fund 11 | Fund 12 | Fund 12 | Fund 12 |
| RESOURCE CODE | 6010 | 6660 | 7010 | 6285 | 6055 | 6144 | 6145 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | D | D | D | D | D | D | D |
| **AWARD** | | | | | | | |
| 1. Prior Year Carryover | | 9,208.03 | | 34,202.60 | | | 17,941.00 |
| 2. a. Current Year Award | 220,740.00 | 5,921.00 | 17,970.00 | 17,642.00 | 213,838.00 | 867.00 | |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b & 2c) | 220,740.00 | 5,921.00 | 17,970.00 | 17,642.00 | 213,838.00 | 867.00 | 0.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 220,740.00 | 15,129.03 | 17,970.00 | 51,844.60 | 213,838.00 | 867.00 | 17,941.00 |
| **REVENUES** | | | | | | | |
| 5. Revenue Deferred from Prior Year | | 9,208.03 | | 34,202.60 | | | 17,941.00 |
| 6. Cash Received in Current Year | 175,874.00 | 5,921.00 | 17,970.00 | 17,642.00 | 217,753.00 | 867.00 | 0.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 175,874.00 | 15,129.03 | 17,970.00 | 51,844.60 | 217,753.00 | 867.00 | 17,941.00 |
| **EXPENDITURES** | | | | | | | |
| 9. Donor-Authorized Expenditures | 210,565.29 | 7,665.14 | 14,761.41 | 35,565.93 | 213,838.00 | 867.00 | 16,461.25 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (line 9 plus line 10) | 210,565.29 | 7,665.14 | 14,761.41 | 35,565.93 | 213,838.00 | 867.00 | 16,461.25 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (34,691.29) | 7,463.89 | 3,208.59 | 16,278.67 | 3,915.00 | 0.00 | 1,479.75 |
| a. Deferred Revenue | 10,174.71 | 7,463.89 | 3,208.59 | 16,278.67 | | | 1,479.75 |
| b. Accounts Payable | | | | | 3,915.00 | | |
| c. Accounts Receivable | 45,320.00 | | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 10,174.71 | 7,463.89 | 3,208.59 | 16,278.67 | 0.00 | 0.00 | 1,479.75 |
| 15. If Carryover is allowed, enter line 14 amount here | | | | | | | |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 211,019.29 | 7,665.14 | 14,761.41 | 35,565.93 | 213,838.00 | 867.00 | 16,461.25 |

2005/06 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES



| STATE PROGRAM NAME | TOTAL |
|---|---|
| STATE ID NUMBER (if any) | |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| **AWARD** | |
| 1. Prior Year Carryover | 61,351.63 |
| 2. a. Current Year Award | 476,978.00 |
| b. Block Grant Transfers (Obj 8995) | 0.00 |
| c. Sec 12.40 Transfers (Obj 8998) | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b & 2c) | 476,978.00 |
| 3. Required Matching Funds/Other | 0.00 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 538,329.63 |
| **REVENUES** | |
| 5. Revenue Deferred from Prior Year | 61,351.63 |
| 6. Cash Received in Current Year | 436,027.00 |
| 7. Contributed Matching Funds | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 497,378.63 |
| **EXPENDITURES** | |
| 9. Donor-Authorized Expenditures | 499,724.02 |
| 10. Non Donor-Authorized Expenditures | 0.00 |
| 11. Total Expenditures (line 9 plus line 10) | 499,724.02 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | 0.00 |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (2,345.39) |
| a. Deferred Revenue | 38,605.61 |
| b. Accounts Payable | 3,915.00 |
| c. Accounts Receivable | 45,320.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 38,605.61 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 500,178.02 |

2005/06 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES



| STATE PROGRAM NAME | K-3 CSR | Cal-Safe Support | Cal-Safe Child Care | English Language | Lottery-IMF | School Safety | Special Education |
|---|---|---|---|---|---|---|---|
| STATE ID NUMBER (if any) | | | | | | | |
| RESOURCE CODE | 1300 | 6091 | 6092 | 6286 | 6300 | 6405 | 6500 |
| REVENUE OBJECT | 8434 | 8590 | 8590 | 8590 | 8590 | 8590 | 8792 |
| LOCAL DESCRIPTION (if any) | F | F | F | F | F | F | F |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | | | | 26,677.82 | 106,134.81 | 15,906.03 | |
| 2. a. Current Year Award | 1,407,152.00 | 18,886.00 | 23,178.00 | 18,500.00 | 139,069.02 | 59,108.00 | 1,147,813.76 |
| b. Block Grant Transfers (Obj 8995) | | | | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b & 2c) | 1,407,152.00 | 18,886.00 | 23,178.00 | 18,500.00 | 139,069.02 | 59,108.00 | 1,147,813.76 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,407,152.00 | 18,886.00 | 23,178.00 | 45,177.82 | 245,203.83 | 75,014.03 | 1,147,813.76 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 1,182,210.00 | 16,070.00 | 23,178.00 | 18,500.00 | 51,177.26 | 3.00 | 1,063,955.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6) | 224,942.00 | 2,816.00 | 0.00 | 0.00 | 87,891.76 | 59,105.00 | 83,858.76 |
| b. Non-current Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 224,942.00 | 2,816.00 | 0.00 | 0.00 | 87,891.76 | 59,105.00 | 83,858.76 |
| 8. Contributed Matching Funds | 4,159,660.79 | | | | | | 1,042,050.36 |
| 9. Total Available (sum lines 5, 7c, & 8) | 5,566,812.79 | 18,886.00 | 23,178.00 | 18,500.00 | 139,069.02 | 59,108.00 | 2,189,864.12 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 1,407,152.00 | 9,435.92 | 23,178.00 | 9,412.04 | 29,838.10 | 46,832.48 | 1,147,813.76 |
| 11. Non Donor-Authorized Expenditures | 4,159,660.79 | | | | | | 1,042,050.36 |
| 12. Total Expenditures (line 10 plus line 11) | 5,566,812.79 | 9,435.92 | 23,178.00 | 9,412.04 | 29,838.10 | 46,832.48 | 2,189,864.12 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 9,450.08 | 0.00 | 35,765.78 | 215,365.73 | 28,181.55 | 0.00 |

2005/06 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES



| STATE PROGRAM NAME | CAHSEE | EIA | GATE | K-12 IMFRP | Inst Mat English Learners | Transportation | SBCP |
|---|---|---|---|---|---|---|---|
| STATE ID NUMBER (if any) | | | | | | | |
| RESOURCE CODE | 7055 | 7091 | 7140 | 7156 | 7157 | 7230 | 7250 |
| REVENUE OBJECT | 8590 | 8311 | 8311 | 8590 | 8590 | 8311 | 8590 |
| LOCAL DESCRIPTION (if any) | F | F | F | F | F | F | F |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 0.00 | 77,851.71 | 8,789.79 | 121,659.29 | | | 90,422.25 |
| 2. a. Current Year Award | 6,000.00 | 193,280.00 | 35,509.00 | 256,267.00 | 10,625.00 | 463,358.21 | |
| b. Block Grant Transfers (Obj 8995) | | | 10,675.63 | | | | 298,997.00 |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b & 2c) | 6,000.00 | 193,280.00 | 46,184.63 | 256,267.00 | 10,625.00 | 463,358.21 | 298,997.00 |
| 3. Required Matching Funds/Other | | | | | | | (10,675.63) |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 6,000.00 | 271,131.71 | 54,974.42 | 377,926.29 | 10,625.00 | 463,358.21 | 378,743.62 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 6,000.00 | 193,280.00 | 42,800.63 | 256,267.00 | 10,625.00 | 428,975.46 | 298,797.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6) | 0.00 | 0.00 | 3,384.00 | 0.00 | 0.00 | 34,382.75 | 200.00 |
| b. Non-current Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 3,384.00 | 0.00 | 0.00 | 34,382.75 | 200.00 |
| 8. Contributed Matching Funds | | | | | | 335,274.51 | (10,675.63) |
| 9. Total Available (sum lines 5, 7c, & 8) | 6,000.00 | 193,280.00 | 46,184.63 | 256,267.00 | 10,625.00 | 798,632.72 | 288,321.37 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | | 233,301.80 | 54,974.42 | 207,336.68 | 10,193.96 | 463,358.21 | 327,016.94 |
| 11. Non Donor-Authorized Expenditures | | | | | | 335,274.51 | |
| 12. Total Expenditures (line 10 plus line 11) | 0.00 | 233,301.80 | 54,974.42 | 207,336.68 | 10,193.96 | 798,632.72 | 327,016.94 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 6,000.00 | 37,829.91 | 0.00 | 170,589.61 | 431.04 | 0.00 | 51,726.68 |

7.1.145

2005/06 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES



| STATE PROGRAM NAME | PAR | STAFF DEVELOP MATH | PUPIL RETENTION BLOCK GRANT | PROFESSIONAL DEVELOP BLK GRANT | TARGETED INSTRUCTION BLOCK GRANT | SCH/LIB BLOCK GRANT | ROUTINE MAINT & REPAIR |
|---|---|---|---|---|---|---|---|
| STATE ID NUMBER (if any) | | | | | | | |
| RESOURCE CODE | 7271 | 7294 | 7390 | 7393 | 7394 | 7395 | 8100 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | F | F | F | F | F | F | F |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 86,117.17 | 4,855.29 | | | | | |
| 2. a. Current Year Award | 19,129.00 | 18,750.00 | 278,945.00 | 119,833.00 | 7,466.00 | 298,997.00 | |
| b. Block Grant Transfers (Obj 8995) | | | 0.00 | | | | |
| c. Sec 12.40 Transfers (Obj 8998) | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b & 2c) | 19,129.00 | 18,750.00 | 278,945.00 | 119,833.00 | 7,466.00 | 298,997.00 | 0.00 |
| 3. Required Matching Funds/Other | | | 96,055.00 | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 105,246.17 | 23,605.29 | 375,000.00 | 119,833.00 | 7,466.00 | 298,997.00 | 0.00 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | 19,129.00 | 18,750.00 | 223,156.00 | 60,149.00 | 6,707.00 | 239,198.00 | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6) | 0.00 | 0.00 | 55,789.00 | 59,684.00 | 759.00 | 59,799.00 | 0.00 |
| b. Non-current Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 55,789.00 | 59,684.00 | 759.00 | 59,799.00 | 0.00 |
| 8. Contributed Matching Funds | | | 96,055.00 | | | | 856,755.95 |
| 9. Total Available (sum lines 5, 7c, & 8) | 19,129.00 | 18,750.00 | 375,000.00 | 119,833.00 | 7,466.00 | 298,997.00 | 856,755.95 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 10,614.19 | 11,860.04 | 375,000.00 | 116,446.84 | 0.00 | 298,997.00 | 0.00 |
| 11. Non Donor-Authorized Expenditures | | | | | | | 856,755.95 |
| 12. Total Expenditures (line 10 plus line 11) | 10,614.19 | 11,860.04 | 375,000.00 | 116,446.84 | 0.00 | 298,997.00 | 856,755.95 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 94,631.98 | 11,745.25 | 0.00 | 3,386.16 | 7,466.00 | 0.00 | 0.00 |

| STATE PROGRAM NAME | CHILD CARE FACILITIES | TOTAL |
|---|---|---|
| STATE ID NUMBER (if any) | | |
| RESOURCE CODE | 6140 | |
| REVENUE OBJECT | 8590 | |
| LOCAL DESCRIPTION (if any) | FUND 12 | |
| **AWARD** | | |
| 1. Prior Year Restricted Ending Balance | 17,007.25 | 555,421.41 |
| 2. a. Current Year Award | 0.00 | 4,521,865.99 |
| b. Block Grant Transfers (Obj 8995) | | 309,672.63 |
| c. Sec 12.40 Transfers (Obj 8998) | | 0.00 |
| d. Adj Curr Yr Award (sum lines 2a, 2b & 2c) | 0.00 | 4,831,538.62 |
| 3. Required Matching Funds/Other | | 85,379.37 |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 17,007.25 | 5,472,339.40 |
| **REVENUES** | | |
| 5. Cash Received in Current Year | | 4,158,927.35 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6) | 0.00 | 672,611.27 |
| b. Non-current Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 672,611.27 |
| 8. Contributed Matching Funds | | 6,479,120.98 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 11,310,659.60 |
| **EXPENDITURES** | | |
| 10. Donor-Authorized Expenditures | 12,049.25 | 4,794,811.63 |
| 11. Non Donor-Authorized Expenditures | | 6,393,741.61 |
| 12. Total Expenditures (line 10 plus line 11) | 12,049.25 | 11,188,553.24 |
| **RESTRICTED ENDING BALANCE** | | |
| 13. Current Year (line 4 minus line 10) | 4,958.00 | 677,527.77 |

2005/06 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES



| LOCAL PROGRAM NAME | API | SCH SITE EMPLOYEE PERF | STAFF DEVELOP | BTSA | MAA | FARM | TUTORIAL |
|---|---|---|---|---|---|---|---|
| RESOURCE CODE | 16 | 17 | 49 | 101 | 102 | 106 | 107 |
| REVENUE OBJECT | | | 8590 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | F | F | F | F | F | F | F |
| **AWARD** | | | | | | | |
| 1. Prior Year Restricted Ending Balance | 14,218.44 | (2,360.00) | (0.08) | | 186,915.70 | 11,614.97 | 55,955.53 |
| 2. Current Year Award | | | 29,381.00 | 92,000.00 | 34,040.49 | 16,819.93 | |
| 3. Required Matching Funds/Other | | 2,360.00 | | | | | |
| 4. Total Available Award (sum lines 1, 2, & 3) | 14,218.44 | 0.00 | 29,380.92 | 92,000.00 | 220,956.19 | 28,434.90 | 55,955.53 |
| **REVENUES** | | | | | | | |
| 5. Cash Received in Current Year | | | 29,381.00 | 92,000.00 | 34,040.49 | 16,819.93 | |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | |
| 7. a. Accounts Receivable (line 2 minus lines 5 & 6) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Non-current Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | | | | | 19,226.97 | |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 | 29,381.00 | 92,000.00 | 34,040.49 | 36,046.90 | 0.00 |
| **EXPENDITURES** | | | | | | | |
| 10. Donor-Authorized Expenditures | 1,100.37 | | 29,380.92 | 92,000.00 | 85,263.95 | 28,434.90 | 588.37 |
| 11. Non Donor-Authorized Expenditures | | | | | | 19,226.97 | |
| 12. Total Expenditures (line 10 plus line 11) | 1,100.37 | 0.00 | 29,380.92 | 92,000.00 | 85,263.95 | 47,661.87 | 588.37 |
| **RESTRICTED ENDING BALANCE** | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 13,118.07 | 0.00 | 0.00 | 0.00 | 135,692.24 | 0.00 | 55,367.16 |

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2005/06 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES



| LOCAL PROGRAM NAME | COMMUNITY GRANT | PROP 10 | GAYLE FRISBEE SCHOLARSHIP | JUDITH MCCARTNEY SCHOLARSHIP | GARY VINCENT SCHOLARSHIP | TOTAL |
|---|---|---|---|---|---|---|
| RESOURCE CODE | 109 | 110 | 9622 | 9623 | 9624 | |
| REVENUE OBJECT | | | | | | |
| LOCAL DESCRIPTION (if any) | F | F | F | F | F | |
| **AWARD** | | | | | | |
| 1. Prior Year Restricted Ending Balance | 1,362.62 | 0.11 | 1,050.00 | 17,833.00 | (29.00) | 286,561.29 |
| 2. Current Year Award | 9,062.30 | | | | | 181,303.72 |
| 3. Required Matching Funds/Other | | | | | | 2,360.00 |
| 4. Total Available Award (sum lines 1, 2, & 3) | 10,424.92 | 0.11 | 1,050.00 | 17,833.00 | (29.00) | 470,225.01 |
| **REVENUES** | | | | | | |
| 5. Cash Received in Current Year | 1,469.36 | | | | | 173,710.78 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | 0.00 |
| 7. a. Accounts Receivable (line 2 minus lines 5 & 6) | 7,592.94 | 0.00 | 0.00 | 0.00 | 0.00 | 7,592.94 |
| b. Non-current Accounts Receivable | | | | | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 7,592.94 | 0.00 | 0.00 | 0.00 | 0.00 | 7,592.94 |
| 8. Contributed Matching Funds | | | | | | 19,226.97 |
| 9. Total Available (sum lines 5, 7c, & 8) | 9,062.30 | 0.00 | 0.00 | 0.00 | 0.00 | 200,530.69 |
| **EXPENDITURES** | | | | | | |
| 10. Donor-Authorized Expenditures | 9,281.64 | 0.11 | 300.00 | | 1,000.00 | 247,350.26 |
| 11. Non Donor-Authorized Expenditures | | | | | | 19,226.97 |
| 12. Total Expenditures (line 10 plus line 11) | 9,281.64 | 0.11 | 300.00 | 0.00 | 1,000.00 | 266,577.23 |
| **RESTRICTED ENDING BALANCE** | | | | | | |
| 13. Current Year (line 4 minus line 10) | 1,143.28 | 0.00 | 750.00 | 17,833.00 | (1,029.00) | 222,874.75 |

7-1-149

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides) (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 - Certificated Salaries | 15,803,954.93 | 301 | 719.15 | 303 | 15,803,235.78 | 305 | 11,920.00 | | 307 | 15,791,315.78 | 309 |
| 2000 - Classified Salaries | 4,572,463.11 | 311 | 123,178.28 | 313 | 4,449,284.83 | 315 | 586,125.05 | | 317 | 3,863,159.78 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 6,007,270.10 | 321 | 134,563.54 | 323 | 5,872,706.56 | 325 | 217,310.28 | | 327 | 5,655,396.28 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,697,373.10 | 331 | 18,186.89 | 333 | 1,679,186.21 | 335 | 481,799.37 | | 337 | 1,197,386.84 | 339 |
| 5000 - Services. . . & (7300) Direct Support | 2,363,509.18 | 341 | 18,350.13 | 343 | 2,345,159.05 | 345 | 307,301.90 | | 347 | 2,037,857.15 | 349 |
| | | | | TOTAL | 30,149,572.43 | 365 | | | TOTAL | 28,545,115.83 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.

Note 2 - In Column 4, report expenditures for: Transportation, Lottery Expenditures, Special Education Students in Nonpublic Schools, and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.

| PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per E.C. 41011 | 1100 | 13,572,703.52 | 375 |
| 2. Salaries of Instruct. Aides Per E.C. 41011 | 2100 | 696,501.05 | 380 |
| 3. STRS | 3101 & 3102 | 1,066,471.00 | 382 |
| 4. PERS | 3201 & 3202 | 117,097.72 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 247,752.36 | 384 |
| 6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 1,864,547.89 | 385 |
| 7. Unemployment Insurance for Teachers & Instruct. Aides | 3501 & 3502 | 72,307.08 | 390 |
| 8. Workers' Compensation Insurance for Teachers and Instruct. Aides | 3601 & 3602 | 545,088.40 | 392 |
| 9. Other Benefits (E.C. 22310) | 3901 & 3902 | 0.00 | 393 |
| 10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9) | | 18,182,469.02 | 395 |
| 11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2 | | 0.00 | |
| 12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a | | 2,552.18 | 396 |
| b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b | | | 396 |
| 13. TOTAL SALARIES AND BENEFITS | | 18,179,916.84 | 397 |
| 14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372 | | 63.69% | |
| 15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X') | | | |

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.

| | | |
|---|---|---|
| 1. | Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. | Percentage spent by this district (Part II, Line 14) | 63.69% |
| 3. | Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. | District's Current Expense of Education (Part I, EDP 369) | |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

7.1.150

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| General Obligation Bonds Payable | 15,379,577.00 | (4.00) | 15,379,573.00 | 738,957.00 | 860,000.00 | 15,258,530.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 79,384,730.00 | 1,437,142.00 | 80,821,872.00 | | 487,500.00 | 80,334,372.00 | |
| Capital Leases Payable | 1,426,957.11 | 90,988.89 | 1,517,946.00 | 456,095.19 | 433,178.38 | 1,540,862.81 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 15,000,000.00 | | 15,000,000.00 | | | 15,000,000.00 | |
| Other Postemployment Benefits | 348,643.60 | 84,368.40 | 433,012.00 | 19,606.00 | | 452,618.00 | |
| Compensated Absences Payable | 133,410.61 | | 133,410.61 | | 9,118.62 | 124,291.99 | |
| Governmental activities long-term liabilities | 111,673,318.32 | 1,612,495.29 | 113,285,813.61 | 1,214,658.19 | 1,789,797.00 | 112,710,674.80 | 0.00 |
| **Business-Type Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Other Postemployment Benefits | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | 2005-06 Calculations | | | 2006-07 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **A. PRIOR YEAR DATA** (2004-05 Actual Appropriations Limit and Gann ADA are from district's prior year Gann Report to the CDE) | | **2004-05 Actual** | | | **2005-06 Actual** | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 20,146,310.85 | | 20,146,310.85 | | | 23,566,235.36 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column) | 4,528.40 | | 4,528.40 | | | 5,032.27 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | **Adjustments to 2004-05** | | | **Adjustments to 2005-06** | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit is entered in Line A3 above) | | | | | | |
| **B. CURRENT YEAR GANN ADA** (2005-06 data should tie to Principal Apportionment Attendance Software reports) | | **2005-06 P2 Report** | | | **2006-07 P2 Estimate** | |
| 1. Total K-12 ADA (Form A, Line 10) | 4,757.67 | | 4,757.67 | 5,336.62 | | 5,336.62 |
| 2. ROC/P ADA (Form A, Line 12) | | | 0.00 | | | 0.00 |
| 3. Total Charter Schools ADA (Form A, Line 26) | 226.48 | | 226.48 | 226.48 | | 226.48 |
| 4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27) | 33,682.00 | | 33,682.00 | 33,682.00 | | 33,682.00 |
| 5. Divide Line B4 by 700 (Round to 2 decimals) | | | 48.12 | | | 48.12 |
| 6. TOTAL P2 ADA (Lines B1 through B3 plus B5) | | | 5,032.27 | | | 5,611.22 |
| OTHER ADA (From Principal Apportionment Attendance Software) | | | | | | |
| 7. Apprentice Hours - High School | | | | | | |
| 8. Divide Line B7 by 525 (Round to 2 decimals) | | | 0.00 | | | 0.00 |
| 9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8) | | | 5,032.27 | | | 5,611.22 |
| **C. LOCAL PROCEEDS OF TAXES DATA** | | **2005-06 Actual** | | | **2006-07 Budget** | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 305,207.92 | | 305,207.92 | 291,980.00 | | 291,980.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 23.99 | | 23.99 | 61,992.00 | | 61,992.00 |
| 4. Secured Roll Taxes (Object 8041) | 25,018,940.19 | | 25,018,940.19 | 24,823,350.00 | | 24,823,350.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 756,513.81 | | 756,513.81 | 719,945.00 | | 719,945.00 |
| 6. Prior Years' Taxes (Object 8043) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 2,139,403.84 | | 2,139,403.84 | 1,099,134.00 | | 1,099,134.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 1,423,820.33 | | 1,423,820.33 | 1,315,808.00 | | 1,315,808.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit) | 38,476.53 | | 38,476.53 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes (Object 8780) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 16. Less: Transfers to Charter Schools in Lieu of Property Taxes (Object 7280) | 10,538,136.99 | | 10,538,136.99 | 9,552,488.00 | | 9,552,488.00 |
| 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15 minus C16) | 19,144,249.62 | 0.00 | 19,144,249.62 | 18,759,721.00 | 0.00 | 18,759,721.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18) | 19,144,249.62 | 0.00 | 19,144,249.62 | 18,759,721.00 | 0.00 | 18,759,721.00 |

| | 2005-06 Calculations | | | 2006-07 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **EXCLUDED APPROPRIATIONS** | | | | | | |
| 20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 312,202.03 | | | 580,724.00 |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | | | | |
| 22. Unreimbursed Court Mandated Desegregation Costs for Court (For court orders imposed on or after November 6, 1979) | | | | | | |
| 23. Other Unfunded Court/Federal Mandates | | | | | | |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 312,202.03 | | | 580,724.00 |
| **STATE AID RECEIVED (Funds 01, 09, and 62)** | | | | | | |
| 25. Revenue Limit State Aid - Current Year (Object 8011) | 5,273,891.37 | | 5,273,891.37 | 10,331,328.00 | | 10,331,328.00 |
| 26. Revenue Limit State Aid - Prior Years (Object 8019) | (317,476.62) | | (317,476.62) | 0.00 | | 0.00 |
| 27. ROC/P Apportionment - CY (Res. 6350, Object 8311) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 28. ROC/P Apportionment - PY (Res. 6350, Object 8319) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 29. Charter Schs. Gen. Purpose Entitlement (Object 8015) | 250,000.00 | | 250,000.00 | 0.00 | | 0.00 |
| 30. Charter Schs. Categorical Block Grant (Object 8480) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 31. Class Size Reduction, Grades K-3 (Object 8434) | 1,407,152.00 | | 1,407,152.00 | 1,721,748.00 | | 1,721,748.00 |
| 32. Class Size Reduction, Grade 9 (Object 8435) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 33. SUBTOTAL STATE AID RECEIVED (Lines C25 through C32) | 6,613,566.75 | 0.00 | 6,613,566.75 | 12,053,076.00 | 0.00 | 12,053,076.00 |
| ADD BACK TRANSFERS TO COUNTY | | | | | | |
| 34. County Office Funds Transfer (Form RL, Line 32) | 238,510.00 | | 238,510.00 | 234,575.00 | | 234,575.00 |
| 35. TOTAL STATE AID (Lines C33 plus C34) | 6,852,076.75 | 0.00 | 6,852,076.75 | 12,287,651.00 | 0.00 | 12,287,651.00 |
| 35. a. Supplemental Instruction Funds Included Above (Form RL, Lines 33 through 35) | 131,320.00 | | 131,320.00 | 114,164.00 | | 114,164.00 |
| **DATA FOR INTEREST CALCULATION** | | | | | | |
| 36. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 43,253,600.70 | | 43,253,600.70 | 46,645,878.00 | | 46,645,878.00 |
| 37. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 399,079.58 | | 399,079.58 | 100,000.00 | | 100,000.00 |
| **APPROPRIATIONS LIMIT CALCULATIONS** | **2005-06 Actual** | | | **2006-07 Budget** | | |
| **D. PRELIMINARY APPROPRIATIONS LIMIT** | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 20,146,310.85 | | | 23,566,235.36 |
| 2. Inflation Adjustment | | | 1.0526 | | | 1.0396 |
| 3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimals) | | | 1.1113 | | | 1.1150 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 23,566,235.36 | | | 27,316,895.98 |
| **APPROPRIATIONS SUBJECT TO THE LIMIT** | | | | | | |
| 5. Local Revenues Excluding Interest (Line C19) | | | 19,144,249.62 | | | 18,759,721.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C35 or less than zero) | | | 603,872.40 | | | 673,346.40 |
| b. Maximum State Aid in Local Limit (Lesser of Line C35 or Lines D4 minus D5 plus C24; but not less than zero) | | | 4,734,187.77 | | | 9,137,898.98 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 4,734,187.77 | | | 9,137,898.98 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C37 divided by [Lines C36 minus C37] times [Lines D5 plus D6c]) | | | 222,366.19 | | | 59,935.75 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 19,366,615.81 | | | 18,819,656.75 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C24; but not greater than Line C35 or less than zero) | | | 4,511,821.58 | | | 9,077,963.23 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 19,366,615.81 | | | |
| b. State Subventions (Line D8) | | | 4,511,821.58 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 312,202.03 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 23,566,235.36 | | | |

7.1.153

| | 2005-06 Calculations | | | 2006-07 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **10. Adjustments to the Limit Per Government Code Section 7902.1** (Line D9d minus D4; if negative, then zero) | | | 0.00 | | | |
| If not zero report amount to: Michael C. Genest, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814 | | | | | | |
| **Summary** | **2005-06 Actual** | | | **2006-07 Budget** | | |
| **11. Adjusted Appropriations Limit** (Lines D4 plus D10) | | | 23,566,235.36 | | | 27,316,895.98 |
| **12. Appropriations Subject to the Limit** (Line D9d) | | | 23,566,235.36 | | | |

* Please provide below an explanation for each entry in the adjustments column:

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

7.1.154

**Part I - Classroom Units**

When calculating a restricted indirect cost rate, California's indirect cost plan allows for including a portion of Plant Maintenance and Operations (Function 8100) and Facilities Rents and Leases (Function 8700) in the pool of indirect costs. The portion to include as indirect costs is specific to the central administrative offices (e.g., fiscal services, personnel/human resources, and centralized data processing) and is determined using a percentage based on the Classroom Unit (CU) allocation factor, a standard measurement of space defined in the California School Accounting Manual (CSAM). Using the guidelines outlined in CSAM, calculate and enter the total CU counts for the functions (activities) referred to in lines A and B.

Note: These CU counts are for indirect cost purposes only and are separate and apart from the CU counts (if any) entered on the program cost report. The CU counts for lines A and B below should reflect the total space occupied for each function (and goal, if applicable), regardless of whether they have already been charged for costs of plant maintenance and operations or facilities rents and leases.

| | | |
|---|---|---|
| A. | Enter the classroom units for Undistributed Goal 0000 for: Other General Administration (Functions 7200-7600), Centralized Data Processing (Function 7700) and Plant Maintenance and Operations (Functions 8100-8400) | 15.39 |
| B. | Enter the classroom units for: Instruction (Functions 1000-1999), Pupil Transportation (Function 3600), Food Services (Function 3700), Community Services (Functions 5000-5999), and Board and Superintendent (Functions 7100-7180) | 374.66 |
| C. | Total classroom units [A plus B] | 390.05 |
| D. | Percentage of total classroom units attributable to other general administration, centralized data processing, and plant maintenance & operations [A divided by C] | 3.95% |

**Part II - Data Processing Services (General Fund)**

Adjusting of data processing costs in Part II of Form ICR is no longer available. Data processing costs charged to Function 7700, Centralized Data Processing, with an Undistributed Goal (0000 or 9000), by definition should be LEA-wide administrative costs and are indirect costs for purposes of the indirect cost rate calculation. Data processing costs that support instructional programs (i.e., computers in the classroom, instructional computer labs, instructional networks, library computers, etc.) should be charged to Function 2420, Instructional Library, Media, and Technology, or Function 1000, Instruction, not Function 7700. Data incorrectly included in Function 7700 should be reclassified in the General Ledger using Object 5710, Transfers of Direct Costs, and then reimported into SACS.

7.1.155

**Part III - Indirect Cost Rate Calculation (General Fund, except for B10, B11, B12 and B13)**

| | | |
|---|---|---|
| **A.** | **Indirect Costs** | |
| 1 | Other General Administration (Functions 7200-7600, Objects 1100-5900 and 7380) | 1,097,476.28 |
| 2 | Centralized Data Processing (Goals 0000 and 9000, Function 7700, Objects 1100-5900) | 0.00 |
| 3 | Plant Maintenance & Operations - central administration portion (Functions 8100-8400, Objects 1100-5900 times Item D from Part I Classroom Units) | 117,096.02 |
| 4 | Facilities Rents & Leases - central administration portion (Function 8700, Objects 1100-5900 times Item D from Part I Classroom Units) | 0.00 |
| 5 | Total Indirect Costs [sum A1 through A4] | 1,214,572.30 |
| 6 | Carry-Forward Adjustment [A5 plus 2nd prior year carry-forward adjustment of $-100,219.32, minus (2nd prior year indirect cost rate of 4.42% times B14)] | (253,361.71) |
| 7 | Total Adjusted Indirect Costs [A5 plus A6] | 961,210.59 |
| **B.** | **Base Costs** | |
| 1 | Instruction (Functions 1000-1999, Objects 1100-5900) | 19,946,645.09 |
| 2 | Instruction-Related Services (Functions 2000-2999, Objects 1100-5900) | 3,720,307.51 |
| 3 | Pupil Services (Functions 3000-3999, Objects 1100-5900) | 1,755,243.92 |
| 4 | Ancillary Services (Functions 4000-4999, Objects 1100-5900) | 612,063.27 |
| 5 | Community Services (Functions 5000-5999, Objects 1100-5900) | 212,660.42 |
| 6 | Board and Superintendent (Functions 7100-7180, Objects 1100-5900) | 300,917.15 |
| 7 | Data Processing Services (Goals 0001-8999, Function 7700, Objects 1100-5900) | 0.00 |
| 8 | Plant Maintenance & Operations - all except central administration portion (Functions 8100-8400, Objects 1100-5900 minus A3) | 2,847,360.08 |
| 9 | Facilities Rents & Leases - all except central administration portion (Function 8700, Objects 1100-5900 minus A4) | 0.00 |
| 10 | Adult Education (Fund 11, Objects 1100-5900) | 84,653.38 |
| 11 | Child Development (Fund 12, Objects 1100-5900) | 226,872.02 |
| 12 | Cafeteria (Funds 13 and 61, Objects 1100-5900) | 1,237,048.53 |
| 13 | Foundation (Funds 19 and 57, Objects 1100-5900) | 0.00 |
| 14 | Total Base Costs [Sum B1 through B13] | 30,943,771.37 |
| **C.** | **Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** [A5 divided by B14] | 3.93% |
| **D.** | **Indirect Cost Rate (Fixed-with-carry-forward rate, for use in 2007/08)** [A7 divided by B14] (Subject to CDE approval) | 3.11% |

7.1.156

| Description | Object Codes | State Lottery (Unrestricted) (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1. Beginning Balance | 9791-9795 | 580.00 | | 106,134.81 | 106,714.81 |
| 2. State Lottery Revenue | 8560 | 606,167.48 | | 139,069.02 | 745,236.50 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 606,747.48 | 0.00 | 245,203.83 | 851,951.31 |
| **B. EXPENDITURES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 600.00 | | | 600.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 68.65 | | | 68.65 |
| 4. Books and Supplies | 4000-4999 | 107,035.94 | | 29,838.10 | 136,874.04 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 1,133.46 | | | 1,133.46 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Other Transfers Out | 7200-7299 | 0.00 | | | 0.00 |
| 9. Direct Support Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. Other Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures (Sum Lines B1 through B11 ) | | 108,838.05 | 0.00 | 29,838.10 | 138,676.15 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 497,909.43 | 0.00 | 215,365.73 | 713,275.16 |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

7.1.157

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2005/06 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 42,463,450.29 |
| B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) | All | All | 1000-7999 | 2,193,955.11 |
| C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line I.B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 208,799.74 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 0.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 87,091.04 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 10,538,136.99 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 282,263.27 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 0.00 |
| 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. PERS Reduction | All | All | 3801-3802 | 101,729.57 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2 | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 11,218,020.61 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 78,164.56 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1 | | | |
| E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) | | | | 29,129,639.13 |
| F. Charter school expenditure adjustments (From Section IV) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus line F) | | | | 29,129,639.13 |



7.1.158

| Section II - Expenditures Per ADA | | | 2005/06 Annual ADA/ Exps. Per ADA |
|---|---|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26) | | | 0.00 |
| B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27) | 0.00 | Divided by 700 | 0.00 |
| C. Total ADA before adjustments (Lines A plus B) | | | 0.00 |
| D. Charter school ADA adjustments (From Section IV) | | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | | 0.00 |
| F. Expenditures per ADA (Line I.G divided by line II.E) | | | $0.00 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|---|---|---|
| A. Base expenditures (Enter expenditures from prior year Form NCMOE, Line I.E/Line II.D) | | |
| B. Required effort (Line A times 90%) | 0.00 | 0.00 |
| C. Current year expenditure (Line I.G/line II.F) | 29,129,639.13 | 0.00 |
| D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2007-08 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

**SECTION IV - Detail of Charter School Adjustments**

| Charter School Name | Expenditure Adjustment | ADA Adjustment |
|---|---|---|
| | | |
| Total charter school adjustments | 0.00 | 0.00 |

7.1.159

Unaudited Actuals
2005/06
General Fund
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs



| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|---|---|---|---|---|---|---|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| **A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)** | 272,926.41 | 306,228.55 | 21,601.41 | 384,178.44 | 1,729,123.93 | 0.00 | 775,371.57 |
| **B. Enter Allocation Factor(s) by Goal:** (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| **Instructional Goals** **Description** | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K–12 | 222.00 | 222.00 | 222.00 | 222.00 | 356.35 | | 1,185.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | 4.00 | 4.00 | 4.00 | 4.00 | 5.50 | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Vocational Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 21.00 | 21.00 | 21.00 | 21.00 | 15.89 | | 44.00 |
| 6000 ROC/P | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| **Other Goals** **Description** | | | | | | | |
| 8100 Community Services | | | | | 4.00 | | |
| 8500 Child Care and Development Services | | | | | | | |
| **Other Funds** **Description** | | | | | | | |
| -- Adult Education (Fund 11) | | | | | 2.00 | | |
| -- Child Development (Fund 12) | | | | | 2.50 | | |
| -- Cafeteria (Funds 13 & 61) | | | | | 13.20 | | |
| **C. Total Allocation Factors** | 247.00 | 247.00 | 247.00 | 247.00 | 399.44 | 0.00 | 1,229.00 |

09:17

| Goal | Program/Activity | Direct Costs: Direct Charged (Schedule DCC) Column 1 | Direct Costs: Allocated (Schedule AC) Column 2 | Direct Costs: Subtotal (col. 1 + 2) Column 3 | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K–12 | 21,933,643.50 | 3,175,450.09 | 25,109,093.59 | 1,260,279.71 | | 26,369,373.30 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 510,050.59 | 39,759.15 | 549,809.74 | 27,596.14 | | 577,405.88 |
| 3300 | Independent Study Centers | 3,196.44 | 0.00 | 3,196.44 | 160.44 | | 3,356.88 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 3,048,028.82 | 180,284.59 | 3,228,313.41 | 162,036.03 | | 3,390,349.44 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Other Goals** | | | | | | | |
| 8100 | Community Services | 195,793.24 | 17,315.48 | 213,108.72 | 10,696.39 | | 223,805.11 |
| 8500 | Child Care and Development Services | 31,233.41 | 0.00 | 31,233.41 | 1,567.67 | | 32,801.08 |
| **Other Costs** | | | | | | | |
| ---- | Food Services | | | | | 0.00 | 0.00 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 0.00 | 0.00 |
| ---- | Other Outgo | | | | | 11,919,650.30 | 11,919,650.30 |
| **Other Funds** ---- | Adult Education, Child Development, Cafeteria, Foundation | | 76,621.01 | 76,621.01 | 81,572.05 | | 158,193.06 |
| ---- | Indirects/Admin Charged to Other Funds | | | | (211,484.75) | | (211,484.75) |
| ---- | **Total General Fund Expenditures** | 25,721,946.00 | 3,489,430.32 | 29,211,376.32 | 1,332,423.68 | 11,919,650.30 | 42,463,450.30 |

Unaudited Actuals
2005/06
General Fund
Program Cost Report
Schedule of Direct Charged Costs (DCC)



| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | Centralized Data Processing (Function 7700) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 17,029,496.65 | 237,991.85 | 389,383.54 | 2,045,239.55 | 425,690.56 | 9,092.24 | 612,063.27 | | 0.00 | 1,184,685.84 | 0.00 | 21,933,643.50 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 337,799.05 | 0.00 | 0.00 | 135,519.31 | 452.13 | 0.00 | 0.00 | | 0.00 | 36,280.10 | 0.00 | 510,050.59 |
| 3300 | Independent Study Centers | 3,196.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 3,196.44 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 2,576,152.95 | 311,416.89 | 0.00 | 0.00 | 57,542.17 | 102,916.81 | 0.00 | | 0.00 | 0.00 | 0.00 | 3,048,028.82 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | | | | | | | | | |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 181,427.01 | 0.00 | 14,366.23 | 0.00 | 195,793.24 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 31,233.41 | 0.00 | 0.00 | 0.00 | 31,233.41 |
| **Total Direct Charged Costs** | | 19,946,645.09 | 549,408.74 | 389,383.54 | 2,180,758.86 | 483,684.86 | 112,009.05 | 612,063.27 | 212,660.42 | 0.00 | 1,235,332.17 | 0.00 | 25,721,946.00 |

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|---|---|---|---|---|---|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| **Instructional Goals** | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 885,245.05 | 1,542,592.91 | 747,612.13 | 3,175,450.09 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 15,950.36 | 23,808.79 | 0.00 | 39,759.15 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 83,739.40 | 68,785.75 | 27,759.44 | 180,284.59 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | |
| 8100 | Community Services | 0.00 | 17,315.48 | 0.00 | 17,315.48 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Funds** | | | | | |
| - - | Adult Education (Fund 11) | | 8,657.74 | | 8,657.74 |
| - - | Child Development (Fund 12) | 0.00 | 10,822.18 | 0.00 | 10,822.18 |
| - - | Cafeteria (Funds 13 and 61) | | 57,141.09 | | 57,141.09 |
| **Total Allocated Support Costs** | | 984,934.81 | 1,729,123.94 | 775,371.57 | 3,489,430.32 |

7.1.163

| | | |
|---|---|---|
| **A.** | **Central Administration Costs in General Fund** | |
| 1 | Board and Superintendent (Fund 01, Functions 7100-7180, Objects 1000-7999) | 300,917.15 |
| 2 | Other General Administration (Fund 01, Functions 7200-7600, Objects 1100-5900, 6400 and 6500) | 1,242,991.28 |
| 3 | Central Administration Data Processing Services (Fund 01, Function 7700, Goals 0000 and 9000, Objects 1000-7999) | 0.00 |
| 4 | Total Central Administration Costs in General Fund | 1,543,908.43 |
| **B.** | **Direct Charged and Allocated Costs in General Fund** | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 25,721,946.00 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 3,489,430.32 |
| 3 | Total Direct Charged and Allocated Costs in General Fund | 29,211,376.32 |
| **C.** | **Direct Charged Costs in Other Funds** | |
| 1 | Adult Education (Fund 11, Objects 1100-5900) | 84,653.38 |
| 2 | Child Development (Fund 12, Objects 1100-5900) | 226,872.02 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1100-5900) | 1,237,048.53 |
| 4 | Foundation (Funds 19 & 57, Objects 1100-5900) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 1,548,573.93 |
| **D.** | **Total Direct Charged and Allocated Costs (B3 + C5)** | 30,759,950.25 |
| **E.** | **Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A4/D)** | 5.02% |

7.11.04

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|---|---|---|---|---|---|
| Food Services (Objects 1100-5900, 6400, 6500 and 7380) | 0.00 | | | | 0.00 |
| Enterprise (Objects 1100-5900, 6400 and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1100-6500) | | | 0.00 | | 0.00 |
| Other Outgo (Objects 1000-7999) | | | | 11,919,650.30 | 11,919,650.30 |
| **Total Other Costs** | 0.00 | 0.00 | 0.00 | 11,919,650.30 | 11,919,650.30 |

7-1165

| Description | Principal Appt. Software Data ID | 2005/06 Unaudited Actuals | 2006/07 Budget |
|---|---|---|---|
| **BASE REVENUE LIMIT PER ADA** | | | |
| 1. Base Revenue Limit per ADA (prior year) | 0025 | 4,949.34 | 5,158.27 |
| 2. Inflation Increase | 0041 | 211.00 | 305.37 |
| 3. All Other Adjustments | 0042, 0525 | | |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 5,160.34 | 5,463.64 |
| **REVENUE LIMIT SUBJECT TO DEFICIT** | | | |
| 5. Total Base Revenue Limit | | | |
| a. Base Revenue Limit Per ADA (from Line 4) | 0024 | 5,160.34 | 5,463.64 |
| b. Revenue Limit ADA | 0033 | 4,984.15 | 5,563.10 |
| c. Total Base Revenue Limit (Lines 5a times 5b) | 0269 | 25,719,908.61 | 30,394,775.68 |
| 6. Allowance for Necessary Small School | 0489 | | |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | | |
| 8. Meals for Needy Pupils | 0090 | | |
| 9. Special Revenue Limit Adjustments | 0274 | | |
| 10. One-time Equalization Adjustments | 0275 | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276 | | |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | | |
| 13. Beginning Teacher Salary Incentive Funding | 0138 | 98,280.00 | 104,148.00 |
| 14. Less: Class Size Penalties Adjustment | 0173 | | |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14) | 0082 | 25,818,188.61 | 30,498,923.68 |
| **DEFICIT CALCULATION** | | | |
| 16. Deficit Factor (E.C. Section 42238.146(a)(4)) | 0281 | 0.99108 | 1.00000 |
| 17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 25,587,890.37 | 30,498,923.68 |
| **OTHER REVENUE LIMIT ITEMS** | | | |
| 18. Unemployment Insurance Revenue | 0060 | 97,508.00 | 114,075.00 |
| 19. Less: Longer Day/Year Penalty | 0287 | | |
| 20. Less: Excess ROC/P Reserves Adjustment | 0288 | | |
| 21. Less: PERS Reduction | 0195 | 102,315.00 | 164,134.00 |
| 22. PERS Safety Adjustment | 0205 | | |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21) | --- | (4,807.00) | (50,059.00) |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 25,583,083.37 | 30,448,864.68 |

7.1.166

| Description | Principal Appt. Software Data ID | 2005/06 Unaudited Actuals | 2006/07 Budget |
|---|---|---|---|
| **REVENUE LIMIT - LOCAL SOURCES** | | | |
| 25. Property Taxes | 0117 | 29,643,910.00 | 28,312,209.00 |
| 26. Miscellaneous Funds | 0078 | | |
| 27. Community Redevelopment Funds | 0079 | | |
| 28. Less: Charter Schools In-lieu Taxes | 0124 | 10,636,012.00 | 9,552,488.00 |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28) | 0126 | 19,007,898.00 | 18,759,721.00 |
| 30. Charter School General Purpose Block Grant Offset (Unified Districts Only) | 0293 | 1,229,719.00 | 1,237,404.68 |
| **31. STATE AID PORTION OF REVENUE LIMIT** (Sum Line 24, minus Lines 29 and 30. If negative, then zero) | 0111 | 5,345,466.37 | 10,451,739.00 |
| **OTHER ITEMS** | | | |
| 32. Less: County Office Funds Transfer | 0458 | 238,510.00 | 234,575.00 |
| 33. Core Academic Program | 9001 | 20,004.00 | 8,899.00 |
| 34. California High School Exit Exam | 9002 | 70,994.00 | |
| 35. Pupil Promotion and Retention and Low STAR Score Programs | 9003 | 40,322.00 | 105,265.00 |
| 36. Apprenticeship Funding | 9006 | | |
| 37. Community Day School Additional Funding | 9007 | | |
| 38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer | 0266 | | |
| 39. Basic Aid Supplement Charter School Adjustment | 0493 | | |
| 40. All Other Adjustments | --- | 35,715.00 | |
| 41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32) | --- | (71,475.00) | (120,411.00) |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with object 8011) | --- | 5,273,991.37 | 10,331,328.00 |
| 43. Less: Actual Revenue Limit State Apportionment Receipts | --- | | |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43) | --- | 5,273,991.37 | 10,331,328.00 |

| Description | Direct Costs-Interfund Transfers In 5750 | Direct Costs-Interfund Transfers Out 5750 | Indirect/Direct Support Costs-Interfund Transfers In 7350, 7380 | Indirect/Direct Support Costs-Interfund Transfers Out 7350, 7380 | Interfund Transfers In 8910-8929 | Interfund Transfers Out 7610-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | (211,484.75) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 282,263.27 | | |
| Fund Reconciliation | | | | | | | 337,605.83 | 138,700.76 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 1,515.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 9,777.21 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 12,049.25 | | |
| Fund Reconciliation | | | | | | | 0.00 | 9,777.21 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 54,677.54 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 122,822.27 | 0.00 | | |
| Fund Reconciliation | | | | | | | 138,700.76 | 54,677.54 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 159,441.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 145,515.00 | | | | | |
| Other Sources/Uses Detail | | | | | 7,712,049.25 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 6,914.24 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 7,800,000.00 | | |
| Fund Reconciliation | | | | | | | 6,914.24 | 273,151.08 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 100,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

7.1.168

| Description | Direct Costs-Interfund Transfers In 5750 | Direct Costs-Interfund Transfers Out 5750 | Indirect/Direct Support Costs-Interfund Transfers In 7350, 7380 | Indirect/Direct Support Costs-Interfund Transfers Out 7350, 7380 | Interfund Transfers In 8910-8929 | Interfund Transfers Out 7610-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 211,484.75 | (211,484.75) | 8,094,312.52 | 8,094,312.52 | 483,220.83 | 483,220.83 |

7.1.169

Unaudited Actuals
Special Education Maintenance of Effort
2005/06 Actual vs. 2004/05 Actual Comparison
2005/06 Expenditures by LEA (LE-CY)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | **UNDUPLICATED PUPIL COUNT** | | | | | | | | | 510 |
| **TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 98,016.06 | 0.00 | 0.00 | 0.00 | 132,636.72 | 0.00 | 1,165,077.16 | | 1,395,729.94 |
| 2000-2999 | Classified Salaries | 108,887.96 | 0.00 | 0.00 | 0.00 | 16,346.13 | 59,831.41 | 462,430.19 | | 647,495.69 |
| 3000-3999 | Employee Benefits | 67,830.24 | 0.00 | 0.00 | 0.00 | 36,755.18 | 25,485.30 | 509,330.08 | | 639,400.80 |
| 4000-4999 | Books and Supplies | 25,817.18 | 0.00 | 0.00 | 0.00 | 1,505.90 | 1,733.88 | 2,255.58 | | 31,312.54 |
| 5000-5999 | Services and Other Operating Expenditures | 28,465.55 | 0.00 | 0.00 | 0.00 | (500.00) | 0.00 | 306,124.30 | | 334,089.85 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 329,016.99 | 0.00 | 0.00 | 0.00 | 186,743.93 | 87,050.59 | 2,445,217.31 | 0.00 | 3,048,028.82 |
| 7310 | Transfers of Indirect Costs | 134,722.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 134,722.90 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 180,284.60 | | | | | | | | 180,284.60 |
| | Total Direct Support and Indirect Costs | 315,007.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 315,007.50 |
| | TOTAL COSTS | 644,024.49 | 0.00 | 0.00 | 0.00 | 186,743.93 | 87,050.59 | 2,445,217.31 | 0.00 | 3,363,036.32 |
| **FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 11,883.73 | 0.00 | 0.00 | 0.00 | 67,276.72 | 0.00 | 0.00 | | 79,160.45 |
| 2000-2999 | Classified Salaries | 108,887.96 | 0.00 | 0.00 | 0.00 | 16,346.13 | 0.00 | 422,096.87 | | 547,330.96 |
| 3000-3999 | Employee Benefits | 50,040.85 | 0.00 | 0.00 | 0.00 | 22,144.57 | 0.00 | 193,204.98 | | 265,390.40 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 1,505.90 | 0.00 | 0.00 | | 1,505.90 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 170,812.54 | 0.00 | 0.00 | 0.00 | 107,273.32 | 0.00 | 615,301.85 | 0.00 | 893,387.71 |
| 7310 | Transfers of Indirect Costs | 39,487.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 39,487.76 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 39,487.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,487.76 |
| | TOTAL BEFORE OBJECT 8980 | 210,300.30 | 0.00 | 0.00 | 0.00 | 107,273.32 | 0.00 | 615,301.85 | 0.00 | 932,875.47 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 275,179.65 |
| | TOTAL COSTS | | | | | | | | | 657,695.82 |

7.1.17

Unaudited Actuals
Special Education Maintenance of Effort
2005/06 Actual vs. 2004/05 Actual Comparison
2005/06 Expenditures by LEA (LE-CY)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 86,132.33 | 0.00 | 0.00 | 0.00 | 65,360.00 | 0.00 | 1,165,077.16 | | 1,316,569.49 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,831.41 | 40,333.32 | | 100,164.73 |
| 3000-3999 | Employee Benefits | 17,789.39 | 0.00 | 0.00 | 0.00 | 14,610.61 | 25,485.30 | 316,125.10 | | 374,010.40 |
| 4000-4999 | Books and Supplies | 25,817.18 | 0.00 | 0.00 | 0.00 | 0.00 | 1,733.88 | 2,255.58 | | 29,806.64 |
| 5000-5999 | Services and Other Operating Expenditures | 28,465.55 | 0.00 | 0.00 | 0.00 | (500.00) | 0.00 | 306,124.30 | | 334,089.85 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 158,204.45 | 0.00 | 0.00 | 0.00 | 79,470.61 | 87,050.59 | 1,829,915.46 | 0.00 | 2,154,641.11 |
| 7310 | Transfers of Indirect Costs | 95,235.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 95,235.14 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 180,284.60 | | | | | | | | 180,284.60 |
| | Total Direct Support and Indirect Costs | 275,519.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 275,519.74 |
| | TOTAL BEFORE OBJECT 8980 | 433,724.19 | 0.00 | 0.00 | 0.00 | 79,470.61 | 87,050.59 | 1,829,915.46 | 0.00 | 2,430,160.85 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 275,179.65 |
| | TOTAL COSTS | | | | | | | | | 2,705,340.50 |
| **LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 275,179.65 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 1,042,050.36 |
| | TOTAL COSTS | | | | | | | | | 1,317,230.01 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| 2004/05 Expenditures | A. State and Local | B. Local Only |
|---|---|---|
| 1. Enter Total Costs amounts from the 2004/05 Report SEMA, 2004/05 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 2,058,600.99 | 719,201.76 |
| 2. Enter audit adjustments of 2004/05 special education expenditures from SACS2006ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9793) | | |
| 3. Enter restatements of 2005/06 special education beginning fund balances from SACS2006ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9795) | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | |
| 5. 2004/05 Expenditures, Adjusted for 2005/06 MOE Calculation (Sum lines 1 through 4) | 2,058,600.99 | 719,201.76 |

| C. Unduplicated Pupil Count | |
|---|---|
| 1. Enter the unduplicated pupil count reported in 2004/05 Report SEMA, 2004/05 Expenditures by LEA (LE-CY) worksheet | 481.00 |
| 2. Enter any adjustments not included in Line C1 (explain below) | |
| 3. 2004/05 Unduplicated Pupil Count, Adjusted for 2005/06 MOE Calculation (Line C1 plus Line C2) | 481.00 |

7.1.172

**SELPA:** (??)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2005/06 Expenditures by LEA (LE-CY) and the 2004/05 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**TEST 1**

| | Column A<br>Actual Expenditures FY 2005/06 (LE-CY Worksheet) | Column B<br>Actual Expenditures FY 2004/05 (LE-PY Worksheet) | Column C<br>Difference (A - B) |
|---|---|---|---|
| **A. COMBINED STATE AND LOCAL EXPENDITURES TEST** | | | |
| 1. Total special education expenditures | 3,363,036.32 | | |
| 2. Less: Expenditures paid from federal sources | 657,695.82 | | |
| 3. Expenditures paid from state and local sources | 2,705,340.50 | 2,058,600.99 | 646,739.51 |
| 4. Special education unduplicated pupil count | 510 | 481 | |
| 5. Per capita state and local expenditures (A3/A4) | 5,304.59 | 4,279.84 | 1,024.75 |
| 6. Expenditures from local sources | 1,317,230.01 | 719,201.76 | |
| 7. Per capita local expenditures (A6/A4) | 2,582.80 | 1,495.22 | |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

**B. LOCAL EXPENDITURES TEST**

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

| | FY 2005/06 | FY 2004/05 | Difference |
|---|---|---|---|
| ☐ 1. Last year's local expenditures met MOE requirement: | | | |
| a. Local expenditures (Line A6) | | | |
| b. Per capita local expenditures (Line A7) | | | |

| | FY 2005/06 | Base | Difference |
|---|---|---|---|
| ☐ 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met: | | | |
| a. Local expenditures (Line A6 for 2005/06) | | | |
| b. Per capita local expenditures (Line A7 for 2005/06) | | | |

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

If both differences are negative, Test 2 must be completed.

☐ 3. Local Expenditures Test does not apply or is not being used.

7.1.173

**SELPA:** (??)

**TEST 2**

| | State and Local | Local Only |
|---|---|---|
| Excess of prior year's expenditures over current year's expenditures, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) | 0.00 | 0.00 |

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year (This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

| | | |
|---|---|---|
| Current year funding | | |
| Less: Prior year's funding | | |
| Increase in funding (if difference is positive) | 0.00 | |
| 50% of increase in funding | 0.00 | |
| Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services) | | |
| Excess of prior year's expenditures after the 50% allowance or portion thereof | 0.00 | 0.00 |

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

7.1.174

**SELPA:** (??)

**TEST 3**

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in current year expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the reduction (either on combined state and local expenditures, or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:
   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| List exempt reductions, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

Calculation:

| | | |
|---|---|---|
| Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2) | 0.00 | 0.00 |
| Less: Exempt reductions | 0.00 | 0.00 |
| Net reduction of current year expenditures compared with prior year's expenditures (if zero or less in either column, MOE is met; if positive, MOE is not met) | 0.00 | 0.00 |

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Title

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7.1.175

**SELPA:** (??)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2006/07 Budget by LEA (LB-B) and the 2005/06 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**TEST 1**

| | Column A<br>Budgeted Amounts<br>FY 2006/07<br>(LB-B Worksheet) | Column B<br>Actual Expenditures<br>FY 2005/06<br>(LE-B Worksheet) | Column C<br>Difference<br>(A - B) |
|---|---|---|---|
| **A. COMBINED STATE AND LOCAL EXPENDITURES TEST** | | | |
| 1. Total special education expenditures | 3,463,318.00 | 3,182,751.72 | |
| 2. Less: Expenditures paid from federal sources | 702,656.00 | 657,695.82 | |
| 3. Expenditures paid from state and local sources | 2,760,662.00 | 2,525,055.90 | 235,606.10 |
| 4. Special education unduplicated pupil count | 555 | 510 | |
| 5. Per capita state and local expenditures (A3/A4) | 4,974.17 | 4,951.09 | 23.08 |
| 6. Expenditures paid from local sources | 1,260,401.00 | 1,317,230.01 | |
| 7. Per capita local expenditures (A6/A4) | 2,270.99 | 2,582.80 | |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budget from combined state and local funds is greater than prior year's combined state and local expenditures), the MOE requirement is met; no further calculation is needed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Section B must be completed.

**B. LOCAL EXPENDITURES TEST**

If MOE was not met in Test 1A and this Local Expenditures Test applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" test last year using local expenditures was met (whether or not the test using combined state and local expenditures was also met); otherwise, complete B2. If this test does not apply, click the button on Line B3, and then go to Test 2.

Click on the button that applies:

| | Budget FY 2006/07 | Actual FY 2005/06 | Difference |
|---|---|---|---|
| ☐ 1. Last year's local expenditures met MOE requirement: | | | |
| a. Local expenditures (Line A6) | | | |
| b. Per capita local expenditures (Line A7) | | | |

| | Budget FY 2006/07 | Base | Difference |
|---|---|---|---|
| ☐ 2. Last year's local expenditures did not meet MOE requirement. Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met: | | | |
| a. Local expenditures (Line A6 for 2006/07) | | | |
| b. Per capita local expenditures (Line A7 for 2006/07) | | | |

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

☐ 3. Local Expenditures Test does not apply or is not being used.

7.1.176

**SELPA:** (??)

**TEST 2**

| | State and Local | Local Only |
|---|---|---|
| Excess of prior year's expenditures over current year's budget, if MOE is not met in Test 1: (Test 1, Line A3, Column C, for State and Local, and, if applicable, Line B1a or B2a, Column C, for Local Only) | 0.00 | 0.00 |

Less: Up to 50% of increase in IDEIA Part B funding in current year compared with prior year (This option of using up to 50% of increase in IDEIA grant to reduce the level of local expenditures is available only if the LEA used/will use the freed up local funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount of expenditures the LEA may reduce under this exception [P.L. 108-446].):

| | | | |
|---|---|---|---|
| Current year funding | | | |
| Less: Prior year's funding | | | |
| Increase in funding (if difference is positive) | 0.00 | | |
| 50% of increase in funding | 0.00 | | |
| Enter portion used to reduce expenditures (cannot exceed 50% of increase in funding less Part B funds used for early intervening services) | | | |
| Excess of prior year's expenditures after the 50% allowance or portion thereof | | 0.00 | 0.00 |

If excess is zero or less in the State and Local column or, if applicable, the Local Only column, MOE is met; no further calculation is needed.

If excess is positive in the State and Local column and, if applicable, in the Local Only column, MOE is not met and Test 3 must be completed.

7.1.177

**SELPA:** (??)

**TEST 3**

If Test 2 still shows failure to meet the MOE requirement, the SELPA can determine if the reduction in budgeted expenditures, as determined from Tests 1 and 2, was due to any of the following events. Amounts associated with these will be offset against the budget reduction (either on combined state and local expenditures or, if applicable, on local expenditures only) to determine if the reduction is exempt, in full or in part, due to these causes:

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| List exempt reductions, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

Calculation:

| | | |
|---|---|---|
| Excess of prior year's expenditures after 50% of increase in funding (per Test 2, if MOE is not met in Test 2) | 0.00 | 0.00 |
| Less: Exempt reductions | 0.00 | 0.00 |
| Net reduction of budgeted expenditures compared with prior year's expenditures (If zero or less in either column, MOE is met; if positive, MOE is not met) | 0.00 | 0.00 |

Carrie Carlson
Contact Name

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Telephone Number

Assistant Superintendent, Business Services
Title

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E-mail Address

7.1.178

Unaudited Actuals
Special Education Maintenance of Effort
2006/07 Budget vs. 2005/06 Actual Comparison
2006/07 Budget by LEA (LB-B)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 555 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 113,836.00 | 0.00 | 0.00 | 0.00 | 72,049.00 | 0.00 | 1,310,552.00 | | 1,496,437.00 |
| 2000-2999 | Classified Salaries | 123,371.00 | 0.00 | 0.00 | 0.00 | 43,319.00 | 133,798.00 | 637,377.00 | | 937,865.00 |
| 3000-3999 | Employee Benefits | 82,181.00 | 0.00 | 0.00 | 0.00 | 41,302.00 | 58,938.00 | 646,961.00 | | 829,382.00 |
| 4000-4999 | Books and Supplies | 22,000.00 | 0.00 | 0.00 | 0.00 | 305.00 | 0.00 | 0.00 | | 22,305.00 |
| 5000-5999 | Services and Other Operating Expenditures | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 152,329.00 | | 177,329.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 366,388.00 | 0.00 | 0.00 | 0.00 | 156,975.00 | 192,736.00 | 2,747,219.00 | 0.00 | 3,463,318.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 366,388.00 | 0.00 | 0.00 | 0.00 | 156,975.00 | 192,736.00 | 2,747,219.00 | 0.00 | 3,463,318.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 99,328.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,310,552.00 | | 1,409,880.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 133,798.00 | 183,209.00 | | 317,007.00 |
| 3000-3999 | Employee Benefits | 21,341.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,938.00 | 411,374.00 | | 491,653.00 |
| 4000-4999 | Books and Supplies | 22,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 22,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 152,329.00 | | 177,329.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 167,669.00 | 0.00 | 0.00 | 0.00 | 0.00 | 192,736.00 | 2,057,464.00 | 0.00 | 2,417,869.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 167,669.00 | 0.00 | 0.00 | 0.00 | 0.00 | 192,736.00 | 2,057,464.00 | 0.00 | 2,417,869.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 342,793.00 |
| | TOTAL COSTS | | | | | | | | | 2,760,662.00 |

Unaudited Actuals
Special Education Maintenance of Effort
2006/07 Budget vs. 2005/06 Actual Comparison
2006/07 Budget by LEA (LB-B)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | 342,793.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 917,608.00 |
| | TOTAL COSTS | | | | | | | | | 1,260,401.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

7-1-180

Unaudited Actuals
Special Education Maintenance of Effort
2006/07 Budget vs. 2005/06 Actual Comparison
2005/06 Expenditures by LEA (LE-B)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 510 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 98,016.06 | 0.00 | 0.00 | 0.00 | 132,636.72 | 0.00 | 1,165,077.16 | | 1,395,729.94 |
| 2000-2999 | Classified Salaries | 108,887.96 | 0.00 | 0.00 | 0.00 | 16,346.13 | 59,831.41 | 462,430.19 | | 647,495.69 |
| 3000-3999 | Employee Benefits | 67,830.24 | 0.00 | 0.00 | 0.00 | 36,755.18 | 25,485.30 | 509,330.08 | | 639,400.80 |
| 4000-4999 | Books and Supplies | 25,817.18 | 0.00 | 0.00 | 0.00 | 1,505.90 | 1,733.88 | 2,255.58 | | 31,312.54 |
| 5000-5999 | Services and Other Operating Expenditures | 28,465.55 | 0.00 | 0.00 | 0.00 | (500.00) | 0.00 | 306,124.30 | | 334,089.85 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 329,016.99 | 0.00 | 0.00 | 0.00 | 186,743.93 | 87,050.59 | 2,445,217.31 | 0.00 | 3,048,028.82 |
| 7310 | Transfers of Indirect Costs | 134,722.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 134,722.90 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 180,284.60 | | | | | | | | 180,284.60 |
| | Total Direct Support and Indirect Costs | 134,722.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 134,722.90 |
| | TOTAL COSTS | 463,739.89 | 0.00 | 0.00 | 0.00 | 186,743.93 | 87,050.59 | 2,445,217.31 | 0.00 | 3,182,751.72 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 11,883.73 | 0.00 | 0.00 | 0.00 | 67,276.72 | 0.00 | 0.00 | | 79,160.45 |
| 2000-2999 | Classified Salaries | 108,887.96 | 0.00 | 0.00 | 0.00 | 16,346.13 | 0.00 | 422,096.87 | | 547,330.96 |
| 3000-3999 | Employee Benefits | 50,040.85 | 0.00 | 0.00 | 0.00 | 22,144.57 | 0.00 | 193,204.98 | | 265,390.40 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 1,505.90 | 0.00 | 0.00 | | 1,505.90 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 170,812.54 | 0.00 | 0.00 | 0.00 | 107,273.32 | 0.00 | 615,301.85 | 0.00 | 893,387.71 |
| 7310 | Transfers of Indirect Costs | 39,487.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 39,487.76 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 39,487.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,487.76 |
| | TOTAL BEFORE OBJECT 8980 | 210,300.30 | 0.00 | 0.00 | 0.00 | 107,273.32 | 0.00 | 615,301.85 | 0.00 | 932,875.47 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 275,179.65 |
| | TOTAL COSTS | | | | | | | | | 657,695.82 |

Unaudited Actuals
Special Education Maintenance of Effort
2006/07 Budget vs. 2005/06 Actual Comparison
2005/06 Expenditures by LEA (LE-B)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3355, 3360, 3405, & 6000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 86,132.33 | 0.00 | 0.00 | 0.00 | 65,360.00 | 0.00 | 1,165,077.16 | | 1,316,569.49 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,831.41 | 40,333.32 | | 100,164.73 |
| 3000-3999 | Employee Benefits | 17,789.39 | 0.00 | 0.00 | 0.00 | 14,610.61 | 25,485.30 | 316,125.10 | | 374,010.40 |
| 4000-4999 | Books and Supplies | 25,817.18 | 0.00 | 0.00 | 0.00 | 0.00 | 1,733.88 | 2,255.58 | | 29,806.64 |
| 5000-5999 | Services and Other Operating Expenditures | 28,465.55 | 0.00 | 0.00 | 0.00 | (500.00) | 0.00 | 306,124.30 | | 334,089.85 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 158,204.45 | 0.00 | 0.00 | 0.00 | 79,470.61 | 87,050.59 | 1,829,915.46 | 0.00 | 2,154,641.11 |
| 7310 | Transfers of Indirect Costs | 95,235.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 95,235.14 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 180,284.60 | | | | | | | | 180,284.60 |
| | Total Direct Support and Indirect Costs | 95,235.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 95,235.14 |
| | TOTAL BEFORE OBJECT 8980 | 253,439.59 | 0.00 | 0.00 | 0.00 | 79,470.61 | 87,050.59 | 1,829,915.46 | 0.00 | 2,249,876.25 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 275,179.65 |
| | TOTAL COSTS | | | | | | | | | 2,525,055.90 |
| **LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)** | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7370 | Transfers of Direct Support Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7380 | Transfers of Direct Support Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Support and Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 275,179.65 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 1,042,050.36 |
| | TOTAL COSTS | | | | | | | | | 1,317,230.01 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SACS2006ALL Financial Reporting Software - 2006.2.0
11/1/2006 10:32:49 AM 31-66951-0000000

Unaudited Actuals
2005/06 Unaudited Actuals
Technical Review Checks

Western Placer Unified Placer County

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

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

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balance(s) and your plan(s) to resolve the situation(s).** EXCEPTION

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 35 | 7710 | -1,191,569.83 |

Explanation:At June 30, the District had expended significant funds on Lincoln Crossing Elementary school, while funding will not be received until 2006-07, in the form of State funds, developer fees and COP revenues.

Total of negative resource balances for Fund 35 -1,191,569.83

40 0000 -90,618.52
Explanation:Activity in Fund 40 consists of housing constructed by Lincoln High School students. These houses are sold after completion. The house built in 2005-06 has not yet been sold, but once it is, the fund balance will be positive.

Total of negative resource balances for Fund 40 -90,618.52

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund.** EXCEPTION

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01 | 7390 | 8590 | -96,055.00 |

Explanation:Accounts Payable set-up for prior year Continuation High School repayment to State.

35 7710 9790 -1,191,569.83
Explanation:At June 30, the District had expended significant funds on Lincoln Crossing Elementary school, while funding will not be received until 2006-07, in the form of State funds, developer fees and COP revenues.

40 0000 9790 -90,618.52
Explanation:Activity in Fund 40 consists of housing constructed by Lincoln High

7.1.183

School students. These houses are sold after completion. The house built in 2005-06 has not yet been sold, but once it is, the fund balance will be positive.

73 0000 5800 -50.00
Explanation:Accounts payable was overstated in 2004-05, and the 2005-06 expenditures were not sufficient to cover the resulting negative expenditure.

73 0000 8699 -3,972.59
Explanation:This was the result of reversing a prior-year entry to object 9150.

**REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (Objects 8000-8979) are negative, by fund.** EXCEPTION

| FUND | RESOURCE | VALUE |
|---|---|---|
| 01 | 7390 | -96,055.00 |

Explanation:Contribution was made to cover A/P set-up for prior year Continuation High School overpayment.

**EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)** EXCEPTION

| FUND | RESOURCE | FUNCTION | VALUE |
|---|---|---|---|
| 73 | 0000 | 5900 | -50.00 |

Explanation:Accounts payable was overstated in 2004-05, and the 2005-06 expenditures were not sufficient to cover the resulting negative expenditure.

## SUPPLEMENTAL CHECKS

**DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT), for the following long-term debt types.** EXCEPTION

| Long-Term Liability Type | Beginning Balance | Ending Balance |
|---|---|---|
| DEBT.GOV.OTH.DEBT.9669 | 15,000,000.00 | 15,000,000.00 |

Explanation:No principal was due in the 2005-06 year.

## EXPORT CHECKS

Checks Completed.

7.1.184

SACS2006ALL Financial Reporting Software - 2006.2.0
11/1/2006 10:33:15 AM 31-66951-0000000

Unaudited Actuals
2006/07 Budget
Technical Review Checks

Western Placer Unified Placer County

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

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

# IMPORT CHECKS

# GENERAL LEDGER CHECKS

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balance(s) and your plan(s) to resolve the situation(s).** EXCEPTION

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 35 | 7710 | -1,191,569.83 |

Explanation:When the District adopted its 06/07 budget, it anticipated that the 05/06 ending balance would be higher in this resource. Modifications will be made to the 06/07 budget to ensure the resource has a positive ending balance at June 30, 2007.

| | | |
|---|---|---|
| 35 | 9010 | -4,150,000.00 |

Explanation:When the District adopted its 06/07 budget, it anticipated that the 05/06 ending balance would be higher in this resource. Modifications will be made to the 06/07 budget to ensure the resource has a positive ending balance at June 30, 2007.

Total of negative resource balances for Fund 35 -5,341,569.83

| | | |
|---|---|---|
| 40 | 0000 | -54,541.52 |

Explanation:This fund is used to account for the construction and sale of housing by students. When the budget was adopted, it was assumed that the most recently built house would be sold in 05/06, so the sales revenue was not included i n the 06/07 budget. However, we now expect the home to be sold in 2006/07, which will provide for a positive ending balance.

Total of negative resource balances for Fund 40 -54,541.52

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund.** EXCEPTION

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 35 | 7710 | 9790 | -1,191,569.83 |

Explanation:Please see above explanation.

| | | | |
|---|---|---|---|
| 35 | 9010 | 9790 | -4,150,000.00 |

Explanation: Please see explanation above.

| | | | |
|---|---|---|---|
| 40 | 0000 | 9790 | -54,541.52 |

Explanation: Please see above explanation.

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# BOARD OF TRUSTEE MEETING FACT SHEET

| MISSION STATEMENT: The Western Placer Unified School District is committed to the pursuit of excellence in all of its endeavors. |
|---|
| BOARD OF TRUSTEES/DISTRICT GOALS |
| 1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students. |
| 2. Foster a safe, caring environment where individual differences are valued and respected. |
| 3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness. |
| 4. Promote the involvement of the community, parents, local government, business, service organizations etc. as partners in the education of the students. |

**AGENDA ITEM:**

Approve Resolution 06/07.20 to authorize the execution and Delivery of Series 2006B COPs in an amount not to exceed $70,000,000

**SUBJECT AREA:**

Discussion/Action

**REQUESTED BY:**

Carrie Carlson
Assistant Superintendent, Business Services

**ENCLOSURES:**

Yes

**BOARD MEETING DATE:**

November 7, 2006

**BACKGROUND:**

For purposes of raising funds to finance the construction of new school facilities, primarily Twelve Bridges High School, Resolution No. 06/07.20 authorizes the execution and delivery of Adjustable Rate Certificates of Participation (School Facilities Projects), Series 2006B (the "Certificates") in an amount not to exceed $70,000,000. The resolution approves forms of the core documents required to accomplish the execution and delivery of the Certificates as well as documents relating to compliance with securities laws and relating to credit enhancement for the Certificates. The resolution delegates to the Superintendent or his designee the authority to execute the documents with such additional changes as necessary to accomplish the delivery of the Certificates. It is not anticipated that there will be any material changes to the forms of documents presented to the Board.

**SUPERINTENDENT'S RECOMMENDATION:**

Administration recommends the Board of Trustees approve Resolution 06/07.20 to authorize the execution and delivery of Adjustable Rate Certificates of Participation, Series 2006B, in an amount not to exceed $70,000,000.

7.2

**RESOLUTION NO. 06/07.20**

**RESOLUTION OF THE BOARD OF TRUSTEES OF WESTERN PLACER UNIFIED SCHOOL DISTRICT APPROVING THE EXECUTION AND DELIVERY OF CERTAIN AGREEMENTS AND DOCUMENTS IN CONNECTION WITH THE EXECUTION AND DELIVERY OF CERTIFICATES OF PARTICIPATION ON BEHALF OF THE DISTRICT AND OTHER MATTERS RELATED THERETO**

**WHEREAS**, the Western Placer Unified School District (the "**District**") is a Member (as defined in the JPA Agreement) of a joint powers authority (the "**Authority**") formed pursuant to a Joint Exercise of Powers Agreement (the "**JPA Agreement**") to assist its Members in, among other things, financing working capital and financing or refinancing public capital improvements for school facilities;

**WHEREAS**, the Board of Trustees has determined that it is in the best interest of the District to construct and improve certain school facilities within the District;

**WHEREAS**, the JPA Agreement and the Act authorize the Authority to assist in the financing of Program Projects (as defined in the JPA Agreement) and the Authority will assist the District in connection with the execution and delivery of the District's Adjustable Rate Certificates of Participation (School Facilities Projects), Series 2006B (the "**Certificates**") in the maximum aggregate amount of not to exceed $70,000,000 to finance the construction and improvement of the school facilities described above;

**WHEREAS**, in order to facilitate the execution and delivery of the Certificates, the District and the Authority will enter into the Ground Lease (as hereinafter defined) pursuant to which the District will lease certain real property currently located in the District and all facilities and improvements located thereon to be selected by the Superintendent of the District (the "**Property**") to the Authority;

**WHEREAS**, the District and the Authority will enter into the Lease (as hereinafter defined) pursuant to which the Authority will lease the Property to the District;

**WHEREAS**, pursuant to an Assignment Agreement (as hereinafter defined) the Authority will assign and transfer to U.S. Bank National Association (the "**Trustee**") all of its rights, title and interest in and to the Lease and the Ground Lease, including its right to receive payments of base rental under the Lease;

**WHEREAS**, the Authority, the District and the Trustee will enter into the Trust Agreement (as hereinafter defined) pursuant to which the Trustee will execute and deliver the Certificates;

**WHEREAS**, the District and Banc of America Securities LLC (the "**Underwriter**") will enter into the Purchase Agreement (as hereinafter defined) relating to the Certificates;

**WHEREAS**, a form of Preliminary Official Statement (as hereinafter defined) relating to the Certificates has been prepared and presented to this Board of Trustees;

**WHEREAS**, the District and Dexia Credit Local, New York Branch, or such other institution as may be approved by the Authority and the District (the "**Liquidity Provider**"), will enter into a Standby Purchase Agreement (as hereinafter defined) pursuant to which the Liquidity Provider will agree to purchase the Certificates tendered or deemed tendered for purchase, or a portion thereof, in the event of failed remarketing;

**WHEREAS**, the District and Banc of America Securities LLC, as remarketing agent (the "**Remarketing Agent**") will enter into a Remarketing Agreement (as hereinafter defined) to provide for the remarketing of the Certificates; and

**WHEREAS**, there have been presented to this meeting the following:

(i) A form of Ground Lease Agreement (the "**Ground Lease**") by and between the District and the Authority;

(ii) A form of Lease Agreement (the "**Lease**") by and between the Authority and the District;

(iii) A form of Assignment Agreement (the "**Assignment Agreement**") by and between the Authority and the Trustee;

(iv) A form of Trust Agreement (the "**Trust Agreement**") by and among the Authority, the District and the Trustee;

(v) A form of Certificate Purchase Agreement (the "**Purchase Agreement**") by and between the District and the Underwriter;

(vi) A form of Remarketing Agreement (the "**Remarketing Agreement**") by and between the District and the Remarketing Agent;

(vii) A form of Standby Purchase Agreement (the "**Standby Purchase Agreement**") by and between the District and the Liquidity Provider;

(viii) A form of Preliminary Official Statement relating to the Certificates (the "**Preliminary Official Statement**"); and

(ix) A form of the Continuing Disclosure Certificate relating to the Series 2006B Certificates (the "**Continuing Disclosure Certificate**").

**NOW, THEREFORE, IT IS RESOLVED, DETERMINED AND ORDERED** by the Board of Trustees of the District as follows:

**SECTION 1.** The District, as a Member of the Authority within whose boundaries the Program Projects are to be located, hereby approves the execution and delivery of the Certificates and hereby determines there will be significant public benefit resulting therefrom.

**SECTION 2.** The form of the Ground Lease on file with the District and considered at this meeting is hereby approved. The officers and agents of the District, including

the Superintendent of the District or his designee (each an "**Authorized Person**"), are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Ground Lease in substantially the form on file with the District and considered at this meeting, with such changes therein as the Authorized Persons may approve, in their discretion, as being in the best interests of the District, including, without limitation, the Property to be subject to such Ground Lease and such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery thereof. The Authorized Persons are hereby authorized and directed to make changes to the Ground Lease to achieve the purposes for which the Certificates are being executed and delivered.

**SECTION 3.** The form of the Lease on file with the District and considered at this meeting is hereby approved. The Authorized Persons are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Lease in substantially the form on file with the District and considered at this meeting, with such changes therein as the Authorized Persons may approve, in their discretion, as being in the best interests of the District, including, without limitation, the Property to be subject to such Lease and such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery thereof. The Authorized Persons are hereby authorized and directed to make changes to the Lease to achieve the purposes for which the Certificates are being executed and delivered.

**SECTION 4.** The District hereby consents to the assignment by the Authority pursuant to the Assignment Agreement of substantially all of its rights, title and interest under the Lease and the Ground Lease, including the right to receive payments of base rental under the Ground Lease Agreement, to the Trustee for the benefit of the owners of the Certificates.

**SECTION 5.** The form of the Trust Agreement on file with the District and considered at this meeting is hereby approved. The Authorized Persons are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Trust Agreement in substantially the form on file with the District and considered at this meeting, with such changes therein as the Authorized Persons may approve, in their discretion, as being in the best interests of the District, including, without limitation, such changes as may be necessary to obtain credit enhancement, including bond insurance, with respect to the Certificates, such approval to be conclusively evidenced by the execution and delivery of the Trust Agreement by such officers and agents. The Authorized Persons are hereby authorized and directed to make changes to the Trust Agreement to achieve the purposes for which the Certificates are being executed and delivered.

**SECTION 6.** The form of the Standby Purchase Agreement on file with the District and considered at this meeting are hereby approved. The Authorized Persons are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Standby Purchase Agreement in substantially the form on file with the District and considered at this meeting, with such changes therein as the Authorized Persons may approve, in their discretion, as being in the best interests of the District.

The District hereby approves the reimbursement of the Liquidity Provider for certain payments in connection with the Certificates pursuant to the Standby Purchase Agreement and such other obligations as are set forth in the Standby Purchase Agreement.

**SECTION 7.** The form of the Remarketing Agreement on file with the District and considered at this meeting are hereby approved. The Authorized Persons are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Remarketing Agreement in substantially the form on file with the District and considered at this meeting, with such changes therein as the Authorized Persons may approve, in their discretion, as being in the best interests of the District.

**SECTION 8.** This Board of Trustees hereby approves the form of the Preliminary Official Statement relating to the Certificates. This Board of Trustees also hereby authorizes the use and distribution of: (a) the Preliminary Official Statement with such changes as the Authorized Person executing the certificate described below may approve, such approval to be conclusively evidenced by such Authorized Person's execution of such certificate; and (b) an Official Statement in substantially the form of the Preliminary Official Statement with such changes as may be necessary in connection with the sale of the Certificates as determined by the Authorized Persons, such determination to be conclusively evidenced by the execution and delivery of the Official Statement by such Authorized Persons. The Authorized Persons are, and each of them acting alone hereby is, authorized to approve such additions, deletions or changes to the Preliminary Official Statement and Official Statement, as are necessary to effect the purposes of this Resolution and to comply with applicable laws and to deliver copies of the Preliminary Official Statement and the Official Statement. Upon approval of the Preliminary Official Statement by such Authorized Person as evidenced by execution of a certificate substantially in the form of Exhibit A attached hereto and by this reference incorporated herein, with such changes as may be necessary, the Preliminary Official Statement shall be deemed final as of its date except for the omission of certain information as provided in and pursuant to Rule 15c2-12 promulgated under the Securities Exchange Act of 1934.

**SECTION 9.** The form of Purchase Agreement on file with the District and considered at this meeting is hereby approved and the Certificates are hereby authorized to be sold to the Underwriter pursuant to the Purchase Agreement subject to the conditions set forth in this Section 9. The Authorized Persons are hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Purchase Agreement in substantially the form on file with the District and considered at this meeting, with such changes therein as the Authorized Persons may approve, in their discretion, as being in the best interests of the District, such approval to be conclusively evidenced by the execution and delivery thereof; provided that (i) the aggregate principal amount of the Certificates shall not exceed $70,000,000, and (ii) the maximum aggregate underwriter's discount (excluding original issue discount, if any) from the principal amount of the Certificates shall not exceed two and one-half percent (2.5%) of the aggregate principal amount of the Certificates, excluding any costs of issuance to be paid by Underwriter, if any. All other terms and conditions shall be consistent with and shall carry out the intention of this Board's approval, as set forth herein.

**SECTION 6.** The form of the Continuing Disclosure Certificate on file with the District and considered at this meeting is hereby approved. The Authorized Persons of the

District are, and each of them acting alone is, hereby authorized and directed, for and in the name of and on behalf of the District, to execute and deliver the Continuing Disclosure Certificate in substantially the form on file with the District and considered at this meeting, with such changes therein as the Authorized Persons of the District may approve, in their discretion, as being in the best interests of the District, including, without limitation, such changes as may be necessary to obtain credit enhancement, including bond insurance or liquidity support, such approval to be conclusively evidenced by the execution and delivery of the Continuing Disclosure Certificate by such Authorized Persons of the District. The Authorized Persons of the District are hereby authorized and directed to make changes to the Continuing Disclosure Certificate to achieve the purposes for which the Certificates are being executed and delivered.

**SECTION 11.** The Authorized Persons are hereby authorized and directed to execute all documents and to take such actions as they may deem necessary or convenient in order to effectuate the purposes of this Resolution and to permit the execution and delivery of the Certificates as such officers and agents deem as being in the best interests of the District, in the manner described in the documents hereby approved.

The foregoing resolution was duly adopted by the Board of Trustees of Western Placer Unified School District this __ day of _____, 2006.

**BOARD OF TRUSTEES OF WESTERN PLACER UNIFIED SCHOOL DISTRICT**

By: _____
President

ATTEST:

By: _____
Clerk of the Board of Trustees

**EXHIBIT A**

FORM OF 15C2-12 CERTIFICATE

Banc of America Securities LLC

Ladies and Gentlemen:

With respect to the proposed sale of its Adjustable Rate Certificates of Participation (School Facilities Projects), Series 2006B in the maximum aggregate amount of not to exceed $70,000,000.00, the Western Placer Unified School District (the "**District**") has delivered to you a Preliminary Official Statement, dated as of the date hereof (the "**Preliminary Official Statement**"). The District, for purposes of compliance with Rule 15c2-12 of the Securities Exchange Commission ("**Rule 15c2-12**"), deems the Preliminary Official Statement to be final as of its date, except for the omission of no more than the information permitted under Rule 15c2-12.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Dated: _____

By: _____
Superintendent

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# BOARD OF TRUSTEE MEETING FACT SHEET

| MISSION STATEMENT: The Western Placer Unified School District is committed to the pursuit of excellence in all of its endeavors. |
|---|
| BOARD OF TRUSTEES/DISTRICT GOALS |
| 1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students. |
| 2. Foster a safe, caring environment where individual differences are valued and respected. |
| 3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness. |
| 4. Promote the involvement of the community, parents, local government, business, service organizations etc. as partners in the education of the students. |

**AGENDA ITEM:**

Approve Resolution 06/07.21 to Adopt the FY 2006-07 Western Placer Unified School District Gann Limit.

**SUBJECT AREA:**

Discussion/Action

**REQUESTED BY:**

Carrie Carlson
Assistant Superintendent, Business Services

**ENCLOSURES:**

Yes

**BOARD MEETING DATE:**

November 7, 2006

---

**BACKGROUND:**

Shortly after Proposition 13, the 1978 Jarvis-Gann amendment was enacted. Proposition 4, adopted in November 1979, established constitutional limit on the allowable growth in state and local government spending. These appropriation limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and change in population.

Education Code Sections 1629 and 42132 specify that by September 30, county office and district governing boards shall adopt a resolution identifying their estimated appropriations limits for the current year and their annual appropriations limit for the preceding year. The District was unable to comply with this requirement for 2006/07 prior to now because the annual appropriations limit is dependent upon the prior year's actuals.

**SUPERINTENDENT'S RECOMMENDATION:**

Administration recommends the Board of Trustees approve Resolution 06/07.21 to adopt the FY 2006-07 Western Placer Unified School District Gann Limit.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

**Resolution No. 06/07.21**

A RESOLUTION BEFORE THE GOVERNING )
BOARD OF THE WESTERN PLACER UNIFIED )
SCHOOL DISTRICT ADOPTING THE 2006-07 )
GANN LIMIT )

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 7th day of November, 2006, by roll call vote.

AYES:
NOES:
ABSENT:

---

**WHEREAS**, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and

**WHEREAS**, in the provisions of that Article establish maximum appropriation limits, commonly called "Gann Limits", for public agencies including school districts; and

**WHEREAS**, the District must establish a Gann Limit for the 2005-06 fiscal year and a projected Gann Limit for the 2006-07 fiscal year in accordance with the provisions of Article XIIIB and applicable statutory law; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Trustees does provide public notice that the attached calculations and documentation of the Gann limits for the 2005-06 and 2006-07 fiscal years are made in accord with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED**, that this Board does hereby declare that the appropriations in the Budget for the 2005-06 and 2006-07 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED**, that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

**THE FOREGOING RESOLUTION** was duly passed by the Governing Board of the Western Placer Unified School District on the 7th day of November 2006.

_____
President of the Board

ATTEST:

_____
Clerk

| | 2005-06 Calculations | | | 2006-07 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **A. PRIOR YEAR DATA** (2004-05 Actual Appropriations Limit and Gann ADA are from district's prior year Gann Report to the CDE) | | **2004-05 Actual** | | | **2005-06 Actual** | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 20,146,310.85 | | 20,146,310.85 | | | 23,566,235.36 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column) | 4,528.40 | | 4,528.40 | | | 5,032.27 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | **Adjustments to 2004-05** | | | **Adjustments to 2005-06** | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit is entered in Line A3 above) | | | | | | |
| **B. CURRENT YEAR GANN ADA** (2005-06 data should tie to Principal Apportionment Attendance Software reports) | | **2005-06 P2 Report** | | | **2006-07 P2 Estimate** | |
| 1. Total K-12 ADA (Form A, Line 10) | 4,757.67 | | 4,757.67 | 5,336.62 | | 5,336.62 |
| 2. ROC/P ADA (Form A, Line 12) | | | 0.00 | | | 0.00 |
| 3. Total Charter Schools ADA (Form A, Line 26) | 226.48 | | 226.48 | 226.48 | | 226.48 |
| 4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27) | 33,682.00 | | 33,682.00 | 33,682.00 | | 33,682.00 |
| 5. Divide Line B4 by 700 (Round to 2 decimals) | | | 48.12 | | | 48.12 |
| 6. TOTAL P2 ADA (Lines B1 through B3 plus B5) | | | 5,032.27 | | | 5,611.22 |
| OTHER ADA (From Principal Apportionment Attendance Software) | | | | | | |
| 7. Apprentice Hours - High School | | | | | | |
| 8. Divide Line B7 by 525 (Round to 2 decimals) | | | 0.00 | | | 0.00 |
| 9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8) | | | 5,032.27 | | | 5,611.22 |
| **C. LOCAL PROCEEDS OF TAXES DATA** | | **2005-06 Actual** | | | **2006-07 Budget** | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 305,207.92 | | 305,207.92 | 291,980.00 | | 291,980.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 23.99 | | 23.99 | 61,992.00 | | 61,992.00 |
| 4. Secured Roll Taxes (Object 8041) | 25,018,940.19 | | 25,018,940.19 | 24,823,350.00 | | 24,823,350.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 756,513.81 | | 756,513.81 | 719,945.00 | | 719,945.00 |
| 6. Prior Years' Taxes (Object 8043) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 2,139,403.84 | | 2,139,403.84 | 1,099,134.00 | | 1,099,134.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 1,423,820.33 | | 1,423,820.33 | 1,315,808.00 | | 1,315,808.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (Objects 8047 & 8625) (Only if not counted in redevelopment agency's limit) | 38,476.53 | | 38,476.53 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes (Object 8780) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 16. Less: Transfers to Charter Schools in Lieu of Property Taxes (Object 7280) | 10,538,136.99 | | 10,538,136.99 | 9,552,488.00 | | 9,552,488.00 |
| 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15 minus C16) | 19,144,249.62 | 0.00 | 19,144,249.62 | 18,759,721.00 | 0.00 | 18,759,721.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18) | 19,144,249.62 | 0.00 | 19,144,249.62 | 18,759,721.00 | 0.00 | 18,759,721.00 |

7.3.3

| | 2005-06 Calculations | | | 2006-07 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **EXCLUDED APPROPRIATIONS** | | | | | | |
| 20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 312,202.03 | | | 580,724.00 |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | | | | |
| 22. Unreimbursed Court Mandated Desegregation Costs for Court (For court orders imposed on or after November 6, 1979) | | | | | | |
| 23. Other Unfunded Court/Federal Mandates | | | | | | |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 312,202.03 | | | 580,724.00 |
| **STATE AID RECEIVED (Funds 01, 09, and 62)** | | | | | | |
| 25. Revenue Limit State Aid - Current Year (Object 8011) | 5,273,891.37 | | 5,273,891.37 | 10,331,328.00 | | 10,331,328.00 |
| 26. Revenue Limit State Aid - Prior Years (Object 8019) | (317,476.62) | | (317,476.62) | 0.00 | | 0.00 |
| 27. ROC/P Apportionment - CY (Res. 6350, Object 8311) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 28. ROC/P Apportionment - PY (Res. 6350, Object 8319) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 29. Charter Schs. Gen. Purpose Entitlement (Object 8015) | 250,000.00 | | 250,000.00 | 0.00 | | 0.00 |
| 30. Charter Schs. Categorical Block Grant (Object 8480) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 31. Class Size Reduction, Grades K-3 (Object 8434) | 1,407,152.00 | | 1,407,152.00 | 1,721,748.00 | | 1,721,748.00 |
| 32. Class Size Reduction, Grade 9 (Object 8435) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 33. SUBTOTAL STATE AID RECEIVED (Lines C25 through C32) | 6,613,566.75 | 0.00 | 6,613,566.75 | 12,053,076.00 | 0.00 | 12,053,076.00 |
| ADD BACK TRANSFERS TO COUNTY | | | | | | |
| 34. County Office Funds Transfer (Form RL, Line 32) | 238,510.00 | | 238,510.00 | 234,575.00 | | 234,575.00 |
| 35. TOTAL STATE AID (Lines C33 plus C34) | 6,852,076.75 | 0.00 | 6,852,076.75 | 12,287,651.00 | 0.00 | 12,287,651.00 |
| 35. a. Supplemental Instruction Funds Included Above (Form RL, Lines 33 through 35) | 131,320.00 | | 131,320.00 | 114,164.00 | | 114,164.00 |
| **DATA FOR INTEREST CALCULATION** | | | | | | |
| 36. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 43,253,600.70 | | 43,253,600.70 | 46,645,878.00 | | 46,645,878.00 |
| 37. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 399,079.58 | | 399,079.58 | 100,000.00 | | 100,000.00 |
| **APPROPRIATIONS LIMIT CALCULATIONS** | **2005-06 Actual** | | | **2006-07 Budget** | | |
| **D. PRELIMINARY APPROPRIATIONS LIMIT** | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 20,146,310.85 | | | 23,566,235.36 |
| 2. Inflation Adjustment | | | 1.0526 | | | 1.0396 |
| 3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimals) | | | 1.1113 | | | 1.1150 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 23,566,235.36 | | | 27,316,895.98 |
| **APPROPRIATIONS SUBJECT TO THE LIMIT** | | | | | | |
| 5. Local Revenues Excluding Interest (Line C19) | | | 19,144,249.62 | | | 18,759,721.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C35 or less than zero) | | | 603,872.40 | | | 673,346.40 |
| b. Maximum State Aid in Local Limit (Lesser of Line C35 or Lines D4 minus D5 plus C24; but not less than zero) | | | 4,734,187.77 | | | 9,137,898.98 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 4,734,187.77 | | | 9,137,898.98 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C37 divided by [Lines C36 minus C37] times [Lines D5 plus D6c]) | | | 222,366.19 | | | 59,935.75 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 19,366,615.81 | | | 18,819,656.75 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C24; but not greater than Line C35 or less than zero) | | | 4,511,821.58 | | | 9,077,963.23 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 19,366,615.81 | | | |
| b. State Subventions (Line D8) | | | 4,511,821.58 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 312,202.03 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 23,566,235.36 | | | |

| | 2005-06 Calculations | | | 2006-07 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **10. Adjustments to the Limit Per Government Code Section 7902.1** (Line D9d minus D4; if negative, then zero) | | | 0.00 | | | |
| If not zero report amount to: Michael C. Genest, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814 | | | | | | |
| **Summary** | **2005-06 Actual** | | | **2006-07 Budget** | | |
| **11. Adjusted Appropriations Limit** (Lines D4 plus D10) | | | 23,566,235.36 | | | 27,316,895.98 |
| **12. Appropriations Subject to the Limit** (Line D9d) | | | 23,566,235.36 | | | |

* Please provide below an explanation for each entry in the adjustments column:

Carrie Carlson
Gann Contact Person

(916) 434-5095
Contact Phone Number

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
| 1. **Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students** |
| 2. **Foster a safe, caring environment where individual differences are valued and respected.** |
| 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**AGENDA ITEM:**

Superintendent Evaluation

**SUBJECT AREA:**

Information

**REQUESTED BY:**

Scott Leaman, District Superintendent

**ENCLOSURES:**

Yes

**MEETING DATE:**

November 7, 2006

**BACKGROUND:**

The Board president and the superintendent were charged with identifying an instrument for evaluation. The attached instrument is being presented to the Board.

**ADMINISTRATION RECOMMENDATION:**
No action is required on this item.

7.4

# WESTERN PLACER UNIFIED SCHOOL DISTRICT
# EVALUATING YOUR SUPERINTENDENT

After employing a Superintendent, a Board shares in the responsibility for that person's success. To do your share, you should make an effort to know more about your Superintendent, to help him work effectively and to maintain a harmonious working atmosphere.

To develop and maintain this kind of relationship, a periodic review of the Superintendent's responsibilities and a frank discussion of the Superintendent's performance are necessary and required under Education Code Sections 44600-44665. (The Stull Bill).

The evaluation should be based upon the view and expectations of the Board as expressed in the goals and objectives of the school district as set forth in the Board Policy rules and regulations and in the Superintendent's job description.

## PURPOSES OF AN EVALUATION

Evaluation is a valuable tool in establishing and carrying out the goals of any operation. Among the purposes of evaluating the Superintendent are the following:

- To maintain good working relationships between the Board and the Superintendent.
- To review the functions and responsibilities of the Superintendent.
- To improve performance by suggesting areas of responsibility and operating techniques that may be strengthened.
- To review the effect of the Superintendent on scholastic achievement in the district.
- To give encouragement and commendation for work well done, and to bring out any dissatisfaction on the part of the Board.
- To offer a guide for the Superintendent's self-appraisal of his own characteristics and skills
- To provide an opportunity for the Board and Superintendent to confer at periodic intervals on his performance.
- To offer a procedure for comprehensive and dispassionate appraisal in a setting other than during time of crisis.
- To establish standards for continued employment.

## EVALUATION OF SUPERINTENDENTS' ADMINISTRATIVE CHARACTERISTICS

INSTRUCTIONS:

1. In the right column, entitled "Performance Level", place your appraisal according to the following descriptive scale:
   - 5 = The Superintendent is outstanding
   - 4 = The Superintendent is skilled
   - 3 = The Superintendent is satisfactory but could improve
   - 2 = The Superintendent is weak and should improve
   - 1 = The Superintendent is ineffective

2. At the end of the document, there is space for comments. Your comments provide very useful information. Please be as specific as possible.

### Educational Leadership

| | | Performance Level |
|---|---|---|
| 1. | Participates with staff, Board, and community in studying and developing curriculum improvement. | _____ |
| 2. | Organizes a planned program of curriculum evaluation and improvement. | _____ |
| 3. | Encourages and inspires others to highest professional standards. | _____ |
| 4. | Builds an environment which stimulates a positive attitude among the staff and the community toward schools. | _____ |

### Administration Of The District

| | | Performance Level |
|---|---|---|
| 5. | Periodically reviews and reorganizes staff duties and/or responsibilities to take full advantage of the staff's special competencies. | _____ |
| 6. | Informs the Board and general public in an annual report, or in a series of reports, of the state of the schools in the district. | _____ |
| 7. | Provides the Board with a written agenda and appropriate back-up material by the determined date before each board meeting. | _____ |
| 8. | Distinguishes between prime problems and trivialities. | _____ |



7.4.2

**Relationship with the Board**

10. Offers professional advice to the Board on items requiring Board action, with appropriate recommendations based on thorough study and analysis. _____
11. Keeps the Board informed on issues, needs, and operation of the school system. _____
12. Goes immediately and directly to the Board when it appears an honest, objective difference of opinion exists between them and any or all members of the Board in an earnest effort to resolve such differences immediately. _____
13. Schedules regular reports by staff on various aspects of the instructional program at board meetings. _____

**Business and Finance**

Performance Level

14. Keeps informed on needs of the school program - plant, facilities, equipment, and supplies. _____
15. Evaluates financial needs and makes recommendations regarding best use of available funds in a format the Board and public can utilize easily. _____
16. Develops public awareness of budget process and constraints. _____

**Community Relationships**

Performance Level

20. Participates actively in appropriate activities. _____
21. Works to improve the image of public education and promotes community support of schools. _____
22. Conducts an imaginative and continuous public relations program designed to keep district residents informed of school goals and activities. _____

**Personal Qualities**

Performance Level

23. Speaks well in front of large and small groups, expressing ideas in a logical and forthright manner. _____
24. Has a sense of humor in dealing with people and problems. _____
25. Demonstrates friendliness, approachability, and sincerely communicates that he appreciates people of all ages. _____
26. Demonstrates personal security and maturity and does not demand subservience or acquiescence through the authority of the position. _____



7.4.3

27. Shares planning, delegates responsibility, and shares credit for accomplishments. _____

COMMENTS:

## COMPOSITE SCORE

| | | | | | | AVG |
|---|---|---|---|---|---|---|
| **Educational Leadership** | | | | | | |
| **Administration of the District** | | | | | | |
| **Relationships with the Board** | | | | | | |
| **Business and Finance** | | | | | | |
| **Staff and Personnel Relations** | | | | | | |
| **Community Relationships** | | | | | | |
| **Personal Qualities** | | | | | | |

OVERALL SCORE: _____



7.4.4

**Signatures of Evaluators:**

President: _____

Clerk: _____

Member: _____

Member: _____

Member: _____

**Evaluator's Signature:** _____

I understand that my signature does not necessarily indicate agreement and that I may prepare a written response which will be attached to the evaluation in my personnel file.



7.4.5

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**
**BOARD OF TRUSTEE MEETING FACT SHEET**

| **MISSION STATEMENT**: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World. |
|---|
| DISTRICT GLOBAL GOALS |
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| 2. **Foster a safe, caring environment where individual differences are valued and respected.** |
| 3. **Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.** |
| 4. **Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.** |
| 5. **Promote student health and nutrition in order to enhance readiness for learning.** |

**AGENDA ITEM:**
Approval of Change Orders Nos. 1-10 for Twelve Bridges High School Site Development - Phase I

**SUBJECT AREA:**
Discussion Action

**REQUESTED BY:**
Cathy Allen

**ENCLOSURES:**
Yes

**MEETING DATE:**
November 7, 2006

## BACKGROUND:

The work on Twelve Bridges High School Site Development – Phase I is nearing completion. Staff is requesting approval of Change Order Nos. 1-10. Most Change Orders contain more than one change order request. A brief description of each item is contained on the enclosed spread sheet. Staff will be available to discuss individual change orders as needed.

## ADMINISTRATION RECOMMENDATION:

Board approve Change Order Nos. 1 – 10.

7.5

**12 Bridges High School Site Development - Phase 1**

**Change Order Summary** (October 31, 2006)

| CO # | Description | WPUSD | Sierra College | City of Lincoln | Total | Cumulative Contract Amount | Add/Decrease Days |
|---|---|---|---|---|---|---|---|
| | | | | | | $4,544,007 | |
| 001 | PR#01 Changes due to public improvements final approval | $0 | $0 | $0 | $0 | | |
| | PR#02 Revisions to drive aisle @ bus drop off/Changes to fire water | ($3,401) | $0 | $0 | ($3,401) | | |
| | PR#03 Building pad dimension revisions | $559 | $0 | $0 | $559 | | |
| | PR#04 Removal of 14 trees along 12 Bridges Drive | $2,266 | $2,266 | $2,266 | $6,798 | | |
| | PR#05 Change engineered fill requirements | $0 | $0 | $0 | $0 | | |
| | ASI#03 Change water main valves from butterfly to gate | $868 | $867 | $867 | $2,602 | | |
| | PR#06 Sewer line extension and modification | $0 | $35,496 | $0 | $35,496 | | |
| | Credit for PVC Sewer pipe & elimination of CLSM backfill | ($1,668) | ($1,666) | ($1,666) | ($5,000) | | |
| | PR#07/ASI#5R1 PG&E Installation drawings | ($2,513) | ($2,512) | ($2,512) | ($7,537) | | |
| | | | | | | | |
| | Totals | ($3,889) | $34,451 | ($1,045) | $29,517 | $4,573,524 | 0 |
| | | | | | | | |
| 002 | Schedule extension due to Storm Drain Pipe Shortage | $0 | $0 | $0 | $0 | $4,573,524 | 31 |
| | | | | | | | |
| 003 | Schedule extension due to Inclement Weather | $0 | $0 | $0 | $0 | $4,573,524 | 21 |
| | | | | | | | |
| 004 | CCD#04 Additional rebar dowels at footing | $472 | $471 | $471 | $1,414 | | |
| | Reimbursement of PG&E Fees | $1,569 | $1,569 | $1,569 | $4,707 | | |
| | RFI#15 Additional 4" Conduit | $492 | $491 | $491 | $1,474 | | |
| | ASI#04 Location of existing water service - Revised | $875 | $876 | $876 | $2,627 | | |
| | Schedule extension due to Inclement Weather | $0 | $0 | $0 | $0 | | 21 |
| | | | | | | | |
| | Totals | $3,408 | $3,407 | $3,407 | $10,222 | $4,583,746 | |
| | | | | | | | |
| 005 | CCD#05 PG&E joint trench delays | $1,368 | $1,369 | $1,369 | $4,106 | | |
| | ASI#08 Storm drain and water line conflict | $3,015 | $3,014 | $3,014 | $9,043 | | |
| | Schedule extension due to Inclement Weather | $0 | $0 | $0 | $0 | | 28 |
| | | | | | | | |
| | Totals | $4,383 | $4,383 | $4,383 | $13,149 | $4,596,895 | |
| | | | | | | | |

7.5.1

| CO # | Description | WPUSD | Sierra College | City of Lincoln | Total | Cumulative Contract Amount | Add/Dec-rease Days |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| 006 | Install temporary storm drain at drainage channel | $1,737 | $1,737 | $1,737 | $5,211 | | |
| | Schedule extension due to Inclement Weather | $0 | $0 | $0 | $0 | | 28 |
| | | | | | | | |
| | Totals | $1,737 | $1,737 | $1,737 | $5,211 | $4,602,106 | |
| | | | | | | | |
| 007 | Schedule extension due to Inclement Weather | $0 | $0 | $0 | $0 | $4,602,106 | 28 |
| | | | | | | | |
| 008 | PR#08 Additional conduit & connectors for site lighting - second revision | $2,956 | $2,956 | $2,956 | $8,868 | | |
| | Schedule extension due to Inclement Weather | $0 | $0 | $0 | $0 | | 20 |
| | | | | | | | |
| | Totals | $2,956 | $2,956 | $2,956 | $8,868 | $4,610,974 | |
| | | | | | | | |
| 009 | Air out and re-work wet soil in order to complete curb grade | $6,861 | $6,862 | $6,861 | $20,585 | $4,631,559 | |
| | | | | | | | |
| 010 | ASI#07R1 Rock definition and measurement | ($45,500) | ($45,500) | ($45,500) | ($136,500) | | |
| | ASI#10 Modify curb depressions for future curb ramps | $1,170 | $0 | $0 | $1,170 | | |
| | SWPPP during project duration | $48,528 | $0 | $0 | $48,528 | | |
| | Material cost in addition to COR#37 | $405 | $404 | $404 | $1,213 | | |
| | ASI#11 Credit for redwood header boards | ($880) | ($880) | ($880) | ($2,640) | | |
| | ASI#12 Traffic loops at Colonnade & 12 Bridges Drive Intersection | $7,361 | $7,362 | $7,362 | $22,085 | | |
| | | | | | | | |
| | Totals | $11,084 | ($38,614) | ($38,614) | ($66,144) | $4,565,415 | |
| | | | | | | | |
| | Totals-to-Date | $26,540 | $15,182 | ($20,315) | $21,408 | $4,565,415.00 | +177 |

7.5.2