



**FIND IT**



**MAPS**

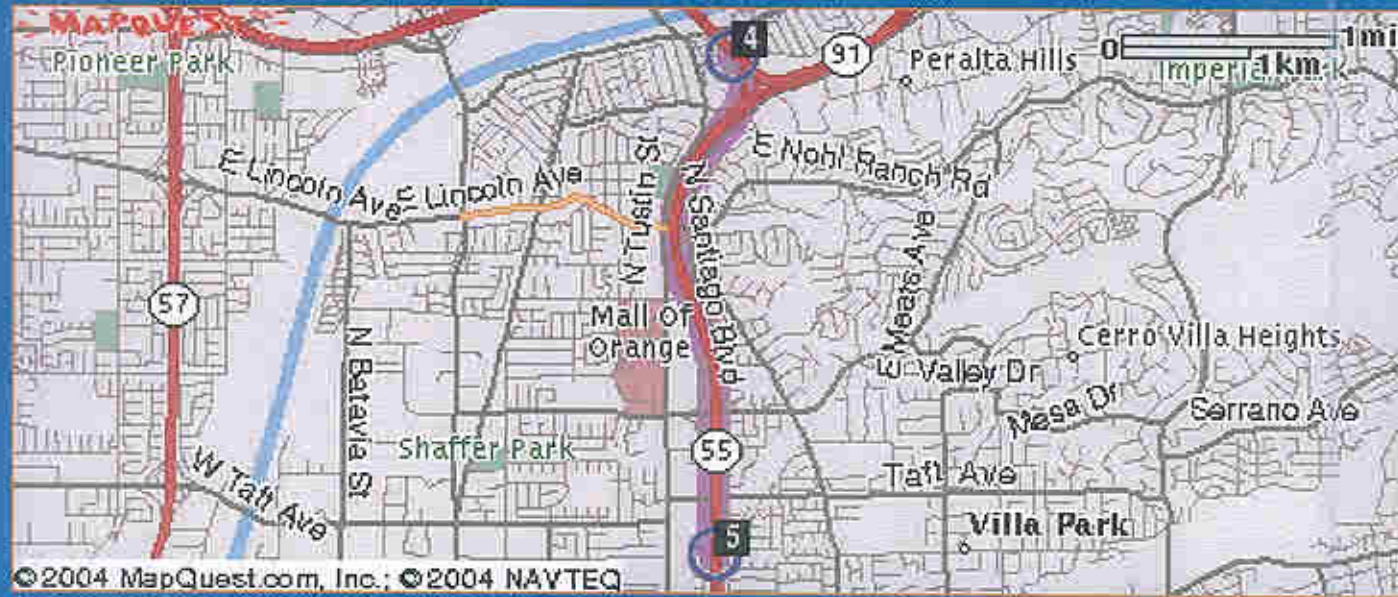


**DEFINITIONS**



**YELLOW PAGES**

# BUDGETQUEST



**A Financial Roadmap to Navigate the Educational Highway  
in Order to Achieve the District's Goals and Objectives**

**2007-2008 Final Revised Budget  
September 13, 2007**

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# **I. MESSAGES**

# MESSAGE FROM THE PRESIDENT OF THE BOARD OF EDUCATION

We begin this year focused on providing a more personalized educational experience for the students of the Orange Unified School District.

This 2007-2008 Final Revised Budget has been updated based on legislative approval of the State Budget. Enactment of the State Budget for 2007-2008 was challenging and ultimately was signed 55 days after the beginning of the fiscal year, making it the third latest Budget in state history.

The State Budget for 2007-2008 is considered a maintenance budget and will allow the District to maintain quality programs already in place. The Budget did not include funding for any new initiatives. The value of our Strategic Plan (2006-2009) will be evident as we focus limited resources provided by the State on the goals and objectives identified during the strategic planning process.

Programs currently in place, including class size reduction and music, will continue. The Board of Education is looking forward to the assessment of the current Visual and Performing Arts program and recommendations for appropriate modifications based on work already completed by a committee of students, parents, staff and community. We hope the enthusiasm of that committee will lead to the development of a program that can be sustained in the future with support from local partnerships.


The Board of Education has the responsibility of setting the policy and direction for the District and accomplishes this task by defining goals and objectives to be implemented by staff. Student achievement remains our number one goal and provides a focus as we incorporate

Board of Education goals with the valued input generated during the strategic planning process by business leaders, community members, post-secondary educators, parents, students, teachers and staff. During our second year of implementation of the Strategic Plan the four areas of need (listed below) become the foundation for our goals and objectives. Our goals will be the basis for allocating our limited resources to our highest priorities.

- ✓ Personalization/Student Achievement
- ✓ Technology
- ✓ Facilities/Student Safety/Fiscal Responsibility
- ✓ Partnerships/Community Involvement

We provide this comprehensive 2007-2008 Final Revised Budget as an opportunity to communicate our financial commitment to our goals and objectives. We remain fiscally responsible while we focus our resources to support student achievement. Your input, questions and concerns are always welcome...we are always better working together.

As we begin another year together we want to thank you for your continued support for the students of the Orange Unified School District.

  
Kimberlee Nichols, President  
Orange Unified Board of Education

## MESSAGE FROM THE SUPERINTENDENT

*"We must view young people not as empty bottles to be filled, but as candles to be lit"*

-Dr. Robert H. Shaffer, American Educator

One of the District's top ten core values states that all available resources will be utilized to ensure student success. The 2007-2008 budget was developed to reflect this core value.

The three-year Strategic Plan is in the second year of implementation. Input received during the strategic planning process from business leaders, community members, post-secondary educators, parents, and students, as well as teachers, staff members, administrators and principals within Orange Unified School District has helped define the District's goals and objectives.

District priorities, effort and resources are focused in the four major areas of the Strategic Plan. Spending decisions are made based on how one or more of these major areas will be impacted.

The four major priority areas of the Strategic Plan are:

- Personalization/Student Achievement
- Technology
- Facilities/Student Safety/Fiscal Responsibility
- Partnerships/Community Involvement

The budget is a tool for achieving the District's educational goals and objectives. Orange Unified School District Administrators keep this and the importance of maximizing limited resources in mind on a daily basis. Upon examination of the 2007-08 Final Revised Budget, the

efforts of all three divisions—Business Services, Educational Services, and Human Resources—are focused on the four major areas of the Strategic Plan. In doing so, this budget maintains the necessary reserves as required, is fiscally responsible, and allocates funds received during the current year.

Compared to the state budget last year, this year's budget is considered a maintenance budget. In 2006-07, the District received additional funding for equalization, reimbursement of mandated costs, increases to support the arts, counseling services, after school programs and art, music, and physical education supplies and equipment. For 2007-08, the District will not receive any new money for additional or expanded programs. Other than a cost-of-living adjustment, there is no additional funding for equalization, nor funding to provide reimbursement for mandated services, even though the District is required to continue providing mandated services in 2007-08. The District will be able to maintain current programs such as class size reduction and music, but funding for any new initiatives needs to come from current resources.

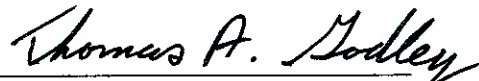
The weak housing market has impacted the overall California economy and it is expected to continue into the 2008-09 fiscal year. Credit markets have tightened and home loans are more difficult to secure. The weak housing market is also having an impact on the District since planned developments have been delayed.

Declining enrollment continues to affect many Orange County school districts. Enrollment declines in the Orange Unified School District are expected to continue into the future. Planned residential developments that might have stabilized District enrollment will not be built as quickly as once anticipated. The District has taken a very conservative staffing approach to compensate for the revenue losses resulting from this enrollment decline. Demographic changes and development timelines are being closely monitored.

## MESSAGE FROM THE SUPERINTENDENT

The limited funds for facility improvements are being used very efficiently and effectively. Modernization was completed at Prospect Elementary School. Modernization projects continue at Portola Middle School and Esplanade and Jordan Elementary Schools. Energy conservation projects were completed at Crescent Intermediate, Canyon and Villa Park High Schools. Classroom lighting was replaced, air conditioning units were replaced and energy controls installed. These projects were funded using energy savings from each project and matching funds from the state bond for school facilities. Eight more school sites have been identified for proposed energy upgrade projects during 2007-2008. Creative solutions to address the needs of the District's aging facilities are being explored and implemented where practical.

The challenge to provide students the opportunity to be able to compete in the global economy will require addressing the District's four areas of greatest need. It's encouraging that business leaders, community members, post-secondary educators, parents, and students, as well as teachers, staff members, administrators and principals within the Orange Unified School District have accepted this call to action and continue to plan for the future.



Thomas A. Godley, Ed.D.  
Superintendent of Schools

## **II. INTRODUCTION: The Purpose of the Budget**



# INTRODUCTION

## PURPOSE OF THE BUDGET

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- ⊕ A reflection of educational philosophy
- ⊕ A statement of District priorities
- ⊕ A description of the education plan and resources to support the plan
- ⊕ A financial plan outlining proposed District actions
- ⊕ An accountability tool
- ⊕ A public information document

Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

### General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.

### Adult Education Fund (11)

The Adult Education Fund is used to account separately for federal, state, and local revenues for Adult Education programs.

The principal revenue accounts in this fund are:

- ⊕ Adult Education Block Entitlement
- ⊕ Apprentice Transfer from the General Fund
- ⊕ Workforce Investment Act (WIA)
- ⊕ Other Federal Revenue (i.e., Adult Basic Education)
- ⊕ All Other State Revenue
- ⊕ Interest
- ⊕ Adult Education Fees
- ⊕ All Other Local Revenue

# INTRODUCTION

Expenditures in this Fund may be made only for adult education purposes; monies received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501).

Expenditures in this Fund may be made only for direct instructional costs relating directly to the Adult Education Program, including but not limited to the salaries and benefits of adult education teachers and aides; textbooks; instructional supplies; travel and conference expenses for employees who work in the Adult Education Program; and repair, maintenance, acquisition, and replacement of instructional equipment used in the Adult Education Program. Money in this Fund may also be expended for direct support costs of the Adult Education Program and for indirect costs of the Adult Education Program as specified in *Education Code* section 52616.

## Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (*Education Code* section 8328).

The principal revenue accounts in this fund are:

- ⌚ Economic Opportunity Act
- ⌚ Child Nutrition Programs (Federal)
- ⌚ State Preschool
- ⌚ Child Nutrition Programs (State)
- ⌚ Child Development Apportionments
- ⌚ All Other State Revenue
- ⌚ Food Service Sales
- ⌚ Interest

- ⌚ Child Development Parent Fees
- ⌚ All Other Local Revenue
- ⌚ Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (*Education Code* section 8328).

## Cafeteria Fund (13)

The Cafeteria Fund (*Education Code* section 38090) or Cafeteria Account (*Education Code* section 38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- ⌚ Child Nutrition Programs (Federal)
- ⌚ Child Nutrition Programs (State)
- ⌚ Food Service Sales
- ⌚ Interest
- ⌚ All Other Local Revenue

*Education Code* section 38093 allows the governing board of an LEA to set up, in one or more banks, an account for each cafeteria established in the LEA or for all cafeterias established in the LEA. That section of the *Education Code* uses the term “account” to mean fund. Therefore, when the Cafeteria Fund is established in a separate bank account, apart from the county treasury, it is referred to as the Cafeteria Account (see also *Education Code* sections 38094 and 38095).

# INTRODUCTION

The governing board of the LEA may authorize expenditures from the Cafeteria Fund or Cafeteria Account only for those charges that are defined as food service program costs in the *California School Accounting Manual*.

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (*Education Code* section 38102).

## Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for State apportionments and LEAs' contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue (and other source) accounts in this Fund are:

- ⊕ Deferred Maintenance Allowance
- ⊕ Interest
- ⊕ Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements under the plan approved by the State Allocation Board (*Education Code* section 17582).

## Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies

may be county/city ordinances (*Government Code* section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:

- ⊕ Interest
- ⊕ Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

## State School Building Lease-Purchase Fund (30)

The State School Building Lease-Purchase Fund is used primarily to account separately for State apportionments as provided by *Education Code* sections 17000-17080. The LEA may be required to transfer to this fund any available monies from other funds as the LEA's contribution to a particular project.

The principal revenue (and other source) accounts for this fund are:

- ⊕ School Facilities Apportionments
- ⊕ Interest
- ⊕ Interfund Transfers In

Typical expenditures in this fund include items charged to Object 6200, Buildings and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.

# INTRODUCTION

## County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in Education Code sections 17009.5 and 17070.10-17076.10.

The principal revenue (and other source) accounts in this Fund are:

- + School Facilities Apportionments
- + Interest

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.

## Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, 30, or 35. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

The principal revenue and other source accounts in this Fund are:

- + Rentals and Leases
- + Interest
- + Other Authorized Interfund Transfers In
- + Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEAs' property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

## Debt Service Fund (56)

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue and other source account in this fund is:

- + Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 7430).

## Self-Insurance Fund (67)

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA.

# INTRODUCTION

Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- + Interest
- + In-District Premiums/Contributions
- + Interagency Revenues
- + All Other Local Revenue

Expenses from the Self-Insurance Fund shall be made for the payment of claims, administrative costs, services, deductible insurance amounts, cost of excess insurance, and other related costs.

Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566).

## **Retiree Benefit Fund (71)**

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements or irrevocable contributions for employees' for an LEA's irrevocable contributions to a retiree benefit plan for which a formal trust exists. Amounts earmarked for retiree benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund. Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

These individual funds will be reviewed in detail throughout this document.

## GENERAL DESCRIPTION OF THE DISTRICT

Orange Unified School District is located in the central portion of Orange County. The District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 29 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), two schools for students with special needs, one community day school, and a continuation high school. A Career Education Center houses the District's Regional Educational Program and Child Development Center.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Businesses provide community speakers, career days/fairs, and scholarship programs.

# INTRODUCTION

HIGHLIGHTS OF 2007/08 STATE BUDGET  
PACKAGE – THE EDUCATION BUDGET OF  
2007-08 IS MODEST NEW GROWTH

VILLA PARK ELEMENTARY SCHOOL  
1919

California public education has been on a rollercoaster funding cycle for almost all of the last 15 years. In the early 1990s, California's recession led to almost no increase in per-ADA funding for four years. In the mid-'90's, a major increase in state revenues led to an unprecedented new program to reduce class size in grades K-3. In 2000/01, the State Budget provided per-ADA increases close to 11%, but then, for the next three years, education funding rollbacks were again common. The volatility of funding has plagued school district planning for almost a generation.



In 2006/07, California rebounded from a slowing economy and the State Budget provides major new revenues with numerous program improvements. In 2007-08, the state provided a cost-of-living adjustment of 4.53% for schools. The swing to more modest education growth in 2007-08 is in large part driven by difficulties in balancing a state budget when they face their own budget deficit.

One of the major difficulties facing the budget development process is the huge swing in state funding from one year to the next. Education agencies are not able to project subsequent year revenues and thus it is difficult to plan on a long term basis. Each budget must be managed as almost a single year document with considerable restraint in adopting programs or program increases that are on going.

The graphic display of district revenue and expense shows how the district's revenues have varied widely between fiscal years as the state has gone through its own economic roller-coaster

# COMPREHENSIVE 2007/08 ENDING BALANCES

(prior to restrictions)

(in millions)

<u>FUND</u>	<u>PROJECTED ENDING BALANCE</u>
General Fund	\$15.102
Adult Education Fund	0.052
Child Development Fund	0.035
Cafeteria Fund	0.152
Deferred Maintenance Fund	4.092
Capital Facilities Fund	4.241
State School Building Fund	0.000
County School Facilities Fund	0.000
Special Reserve Fund	7.345
Debt Service Fund	5.548
Self Insurance	9.065
Retiree Benefits Fund	<u>14.710</u>
<b>TOTAL PROJECTED ENDING BALANCES</b>	<b>\$60.342</b>

**ORANGE UNIFIED SCHOOL DISTRICT  
2007-2008 ALL FUNDS SUMMARY**

	COMBINED GENERAL FUND	ADULT EDUCATION FUND	CHILD DEVELOPMENT FUND	CAFETERIA FUND	DEFERRED MAINTENANCE FUND	CAPITAL FACILITIES FUND	CTY. SCHOOL FACILITIES FUND	SPECIAL RESERVE FUND	DEBT SERVICE FUND	SELF INSURANCE FUND	RETIREE BENEFITS FUND	COMBINED FUNDS TOTAL
<b>REVENUES</b>												
Revenue Limit Sources	161,110,381	0	0	0	0	0	0	0	0	0	0	161,110,381
Federal Revenue	13,779,454	0	0	4,227,044	0	0	0	0	0	0	0	18,006,498
Other State Revenue	53,230,836	15,497	1,007,619	450,000	1,256,000	0	0	0	0	0	0	55,959,952
Other Local Revenue	11,061,884	300	4,363,000	3,188,000	125,000	1,480,000	89,000	365,000	3,334,000	3,225,000	1,915,000	29,146,184
<b>TOTAL REVENUES</b>	<b>239,182,555</b>	<b>15,797</b>	<b>5,370,619</b>	<b>7,865,044</b>	<b>1,381,000</b>	<b>1,480,000</b>	<b>89,000</b>	<b>365,000</b>	<b>3,334,000</b>	<b>3,225,000</b>	<b>1,915,000</b>	<b>264,223,015</b>
<b>EXPENDITURES</b>												
Certificated Salaries	119,223,752	5,977	276,864	0	0	0	0	0	0	0	0	119,506,393
Classified Salaries	38,044,265	5,312	3,325,253	2,861,008	0	542,199	0	3,000	0	145,059	0	44,926,096
Employee Benefits	46,292,272	1,047	1,420,898	1,113,810	0	184,196	0	317	0	52,042	0	49,064,582
Books and Supplies	15,703,927	3,064	244,700	3,416,858	414,503	30,200	0	0	0	3,500	0	19,816,752
Services, Other Operating Exp.	25,169,428	0	286,300	475,000	707,829	202,195	1,900	1,045,126	0	1,281,000	755,772	29,924,550
Capital Outlay	251,474	0	60,000	0	1,421,638	951,497	1,718,655	41,972	0	0	0	4,445,236
Other Outgo	2,866,863	0	42,362	0	0	258,320	0	15,102	2,934,718	0	0	6,117,365
Direct Support/Indirect Costs	-146,040	397	142,501	3,142	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>247,405,941</b>	<b>15,797</b>	<b>5,798,678</b>	<b>7,869,818</b>	<b>2,543,970</b>	<b>2,168,607</b>	<b>1,720,555</b>	<b>1,105,517</b>	<b>2,934,718</b>	<b>1,481,601</b>	<b>755,772</b>	<b>273,800,974</b>
<b>OTHER FINANCING SOURCES/USES</b>												
Interfund Transfers												
a) Transfers In	0	0	0	0	1,215,600	0	0	0	0	0	0	1,215,600
b) Transfers Out (Deferred Maintenance)	-1,215,600	0	0	0	0	0	0	0	0	0	0	-1,215,600
Other Sources/Uses												
a) Sources	0	0	0	0	0	0	0	0	0	0	0	0
b) Uses	0	0	0	0	0	0	0	0	0	0	0	0
Contribution to Restricted Programs												
<b>Total Other Financing Sources/Uses</b>	<b>-1,215,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,215,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-9,438,986</b>	<b>0</b>	<b>-428,059</b>	<b>-4,774</b>	<b>52,630</b>	<b>-688,607</b>	<b>-1,631,555</b>	<b>-740,517</b>	<b>399,282</b>	<b>1,743,399</b>	<b>1,159,228</b>	<b>-9,577,959</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Fund Balance July 1	24,540,986	51,529	462,903	156,912	4,039,451	4,930,061	1,631,555	8,086,190	5,148,961	7,321,264	13,550,427	69,920,239
Ending Balance June 30	15,102,000	51,529	34,844	152,138	4,092,081	4,241,454	0	7,345,673	5,548,243	9,064,663	14,709,655	60,342,280
Components of Ending Fund Balance:												
Reserve for Revolving Cash	125,000	0	0	10,000	0	0	0	0	0	0	0	135,000
Reserve for Stores	150,000	0	0	140,000	0	0	0	0	0	0	0	290,000
Designated for Economic Uncertainties	7,458,647	0	0	0	0	0	0	0	0	0	0	7,458,647
Other Designations	756,127	51,529	34,844	2,138	4,092,081	4,241,454	0	7,345,673	0	9,064,663	14,709,655	40,298,164
El Rancho Beginning Balance	700,000											700,000
Non-Resident Tuition	56,127											56,127
Undesignated Amount												0
Unappropriated Amount	6,612,226						0		5,548,243			12,160,469



**III.**  
**BUDGETARY BUILDING**  
**BLOCKS**

# BUDGETARY BUILDING BLOCKS

## BUDGET CRITERIA

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2007/08 Budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes statutory reserves for revolving cash \$125,000, stores inventory \$148,571, and a fund designated for economic uncertainties \$7,284,525 that are not available for appropriation.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with *Educational Code* section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA) for purposes of the revenue-limit calculation will be based upon historical and projected ADA for the ten school months ending on or before April 15. Revenue from revenue-limit sources will be based on the most current factors contained in the Governor's proposals for the 2007/08 State Budget and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.
5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.
7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with *Education Code* sections 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program and budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, Transportation, Routine Restricted Maintenance Match program, Staff Development Buy Back Days and Education Technology will be self-supporting without encroachment on the Unrestricted General Fund revenues. Increased costs including, but not limited to salaries and benefits, will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.

## BUDGETARY BUILDING BLOCKS

10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.
11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. The enrollment counts for purposes of school allocation amounts and principal enrollment projections will be based upon prior-year enrollments (updated as of the third attendance month and again as of the "P1" period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based upon the current allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each school-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services Department and the Child Development Program will be self-supporting for all direct costs including, but not limited to costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance, except the General Fund match requirement, will be budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education adopted the 2007/08 budget on or before July 1, 2007, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.
21. *Education Code section 42127 (i) (4) specifies that not later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.* The Governor signed the budget on August 24, 2007. There are no significant revisions based upon that budget act. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code sections 33127 and 42127.
22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

# BUDGETARY BUILDING BLOCKS

## GENERAL FUND ASSUMPTIONS

### Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2007/08 is projected to decline to 27,508 using a .621% rate of decline.

### Beginning Fund Balance Assumption

2. The total beginning General Fund balance is \$24,540,986. This is based upon 2006/07 unaudited actuals, and that all revenues are received and all appropriations are expended. The beginning balance for 2007/08 is the actual ending June 30, 2007, fund balance after the 2006/07 ledgers are closed.
3. The 2007/08 ending General Fund balance is projected to be \$15,102,000, reflecting a net decrease of \$9,438,986 from 2006/07.
4. Components of the ending General Fund Balance include legally required reserves of \$150,000 for stores inventory and \$125,000 for revolving cash.
5. In accordance with *Education Code* section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$7,458,647 or 3% of the total General Fund expenditures and transfers out.
6. School site and program carryover balances totaled \$1,444,608 and are included in the General Fund expenditures. This represents

unspent school site/program allocations that have been carried forward to the subsequent budget year.

7. After excluding all amounts for legally required reserves, economic uncertainties, and other designated amounts, unrestricted General Fund unappropriated amounts are projected to be \$6,612,226. These funds represent surplus amounts that are not specifically designated and that may be appropriated for Board-approved expenditures.

### Revenue Assumptions

8. The total budgeted attendance of 26,658 (not including District charter schools) reflects a net decrease of 140 ADA in general education and special education as compared to 2006/07. Average daily attendance is used for purposes of calculating the Revenue Limit Apportionment. The decrease in ADA is due to an anticipated decrease in enrollment..

	<u>ADA</u>
OUSD	26,424.67
OUSD declining enrollment protection	148.61
Non-Public Schools (NPS ADA)	84.29
County Special Education	29.56
County Community Schools	348.73
Adult Education	6.00
<b>Sub-Total</b>	<u>27,041.86</u>
El Rancho Charter MS	1,083.42
Santiago Charter MS	1,051.49
<b>Sub-Total (Charter Schools Only)</b>	<u>2,134.91</u>
<b>GRAND TOTAL</b>	<u>29,176.77</u>

## BUDGETARY BUILDING BLOCKS

9. The final adopted 2007/08 State Budget signed by the Governor on August 24, 2007 contains approximately the same level of funding for education as provided in the Governor's May Revise Budget.

While the Governor's May Revision proposed an increase in the Proposition 98 minimum funding level for 2006/07 based on his higher revenue forecast, this increase was rejected by the Legislature following a shortfall in tax receipts for the month of May. Because of this adjustment, the guarantee dropped \$411 million in 2006/07 and \$427 million in 2007/08 compared to the Governor's May Revision. The revenue forecast adopted for the State Budget, however, did not reflect this downward adjustment. Therefore, for the first time, the Budget relies on two different revenue forecasts—one that determined the Proposition 98 guarantee, which lowered the guarantee, and a higher one that was used to forecast the State Budget reserve.

The Budget includes funding for a Cost of Living Adjustment (COLA) of 4.53% which is the same level as the Governor's May proposal. The COLA will be applied to district and county office revenue limits as well as most state categorical programs. The Budget also includes funding for statutory enrollment growth. However, due to the continuing decline in student enrollment statewide, there is an actual projected decrease in students of 28,000 ADA from the prior year.

10. Federal revenue sources are projected to be \$13,779,454 in 2007/08. The actual amount of carryover grant balances for all Federal program revenues have been reallocated back to their program budgets.
11. A. Other State revenue sources are projected to be \$53,230,836. The Special Education Master Plan apportionment includes a funded COLA of 4.53 %.

B. All other State programs are budgeted at 2006/07 levels with 4.53% COLA. The State entitlement carryover balances amounted to \$6,319,548 and are included in the ending General Fund Balance reserves. The actual amount of carryover entitlement balances has been reallocated back to their program budgets.

C. One-time funds are excluded in projections for 2007/08. .

12. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected to decrease to \$137 per ADA, \$118 Regular, and \$19 Instructional Materials.
13. Other Local Income is projected to be \$11,061,884. Based upon fluctuating interest rates, Interest Income is projected to be \$2,870,000.

### Expenditure Assumptions

14. Expenditures associated with State and Federal categorical programs are projected not-to-exceed program revenues, except Special Education Master Plan, Transportation Services, Staff Development Buy-Back Days and Education Technology. In addition, the Routine Restricted Maintenance Match program requires an unrestricted General Fund contribution. The total unrestricted General Fund contribution to these five categorical programs is projected to be \$20,374,287 Special Education \$8,924,336, Transportation \$3,799,152, Education Technology \$266,616, Staff Development Buy-Back Days \$19,098, and Routine Restricted Maintenance Match \$7,365,085. State funds for Special Education, Transportation, Education Technology and Staff Development Buy-Back Days are inadequate to provide the services necessary to meet the needs

## BUDGETARY BUILDING BLOCKS

of students served. The match for Routine Restricted Maintenance in 2004-05 *Education Code* section 17070.75 was amended, which lowered the routine restricted maintenance requirement for school agencies to 2% of the total general fund expenditures including transfers out and other financing uses. This was a one-time flexibility option, only pertaining to 2004-05. For the 2007/08 budget year, the annual routine restricted maintenance requirement is back to 3% of the total general fund budget.

15. Certificated salaries are projected to increase on average of 1.7% for step/column movement, or \$1,722,100.
16. Classified salaries are projected to increase an average of 1.7 % or \$807,500 for step movement. Included are full-year salary costs for positions filled at various intervals in 2007/08.
17. Cost-of-living adjustments (COLA) for all salary schedules are projected to be 0%.
18. The expenditures for Health and Welfare benefits have a projected net increase of \$865,000 from 2006/07 to 2007/08. This increase is due to increase in Kaiser Permanente Premium which is below the negotiated cap. At the time of printing this revised budget, certificated, non-management (OUEA), classified, non-management (CSEA), leadership employees and the District had not reached an agreement regarding caps for Health and Welfare benefits.

19. Statutory benefits are projected to be as follows:

STRS	8.250%
PERS	9.306%
OASDI	6.200%
Medicare	1.450%
Unemployment	.050%
Worker's Comp	1.640%
PERS Reduction Transfer	3.714%
PERS EPMC	7.000%
OPEB Liability	1.150%

20. Property and liability insurance expenditures are projected to be \$1,000,000, an increase of \$12,532 or 1% from 2006/07. Utilities are projected to be \$4,875,900, a decrease of \$11,365 from 2006/07.
21. Professional/Consulting Services and Operating Expenditures are projected to be \$12,421,313, an increase of \$1,328,481 from 2006/07.
22. Capital outlay is projected to be \$251,474, a decrease of \$560,661 from 2006/07.
23. Transfers out are projected to be \$1,215,600. The District's deferred maintenance matching funds are projected to be \$1,215,600. This match requirement is based on one-half of one percent of statewide average General Fund expenditures. In total, transfer out are projected to be \$1,215,600.

# BUDGETARY BUILDING BLOCKS

- 24. School site carryover balances of \$61,490, represent unspent allocation amounts that are carried forward from the prior year. This amount for each school site has been reallocated back to their specific program budget.
- 25. Other Outgo is projected to be \$2,866,863, primarily for debt service transfers to other districts and the Orange County Department of Education for Special Education excess costs and out-of-home care costs for county educated students. Based on information obtained from the Orange County Department of Education, excess costs are projected to increase by \$18,740 and out-of-home care costs projected to be \$507,878 in 2007/08. Excess costs are billed one year in arrears.
- 26. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2007/08 budget. All other expenditures (not identified above) are projected to remain flat, with no inflation increases.

## ENROLLMENT

Projecting enrollment is important because the District's enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Growth in enrollment for the past five years is as follows:

### Enrollment Versus Average Daily Attendance (ADA)

2002/03	.5%
2003/04	(.9%)
2004/05	.4%
2005/06	(2.6%)
2006/07	(2.7%)
2007/08 est.	(.6%)

### Enrollment Versus Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the "P2" period of apportionment.

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

- |                  |                               |
|------------------|-------------------------------|
| 1. December 30   | The First Period "P1" Report  |
| 2. April 15      | The Second Period "P2" Report |
| 3. End of School | The Annual ADA Report         |

# BUDGETARY BUILDING BLOCKS

\*Prior-year "P2" period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- \*Multi-Year Financial Forecasts
- Facility Planning--CBEDS
- Initial Staffing Allocations—Spring Registrations

## First Period Average Daily Attendance – "P1" (December 30)

- School Improvement Program
- Economic Impact Aid

## Second Period Average Daily Attendance – "P2" (April 15)

- Revenue Limit Apportionment
- Instructional Materials (K-8)
- Gifted and Talented Education

## Annual Average Daily Attendance (end of school year)

- Lottery Revenues (uses prior year's annual ADA)

## STAFFING COMPOSITION

### Full-time Equivalents (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

### School Staffing – Certificated Personnel

The District's staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 19:1 for grades 1-3, 30:1 for grades K and 4-6, 32:1 for grades 7-12, and 20:1 for 9<sup>th</sup> grade English and Math.

### School Staffing – Classified Personnel

The District's clerical staffing for classified personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated to the school site.

### Elementary Schools:

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 11½ hours (8 hours at Silverado Elementary School)
- Library Media Assistance (LMA) is included in formula
- Health formula is .00282 x enrollment

### Intermediate Schools:

- Regular enrollment x 2.825 minutes plus Special Education enrollment x 3.25 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 35½
- Health Clerk of 6.5 hours is not included in formula; Secondary LMA is included.



# BUDGETARY BUILDING BLOCKS

## High Schools:

- Same as intermediate schools, except that minimum staffing is 80 hours

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and number of rooms.

## **Special Project Personnel**

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program and not the District's Unrestricted General Fund.

## **Substitutes**

Substitutes serving in District-funded programs are usually utilized for one of three reasons: (1) illness or leave of absence provisions, (2) in-services, or (3) short-term resource. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

## **Non-School Site Staffing**

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

## SCHOOL RESOURCE ALLOCATIONS

Allocation of resource units to schools is on a per-pupil basis, using prior-year enrollment updated after end of the third attendance month and again at "P1" attendance reporting period enrollment.

School resource units are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

\* Not funded by categorical programs

K-6	7-8	9-12
37.50	50.25	58.75

*Note:* Prior-year, unused school site carryover balances in the amount of \$61,490 are included in the 2007/08 budget. These actual carryover amounts have been reallocated back to each school site's program budget.

**IV.**  
**BUDGETARY GOALS and**  
**OBJECTIVES**

# BUDGETARY GOALS AND OBJECTIVES

## DISTRICT PHILOSOPHY AND GOALS

The District's philosophy is represented in the mission statement.

### Mission

The Orange Unified School District, being committed to planning for continual improvement, will offer a learning environment of excellence with high expectations to provide each student with the opportunity to be able to compete in the global economy.

### Purpose

"Dedicated to Quality Education" the Mission of the District is translated into the following purpose statement:

The fundamental purpose of the Orange Unified School District is to encourage each student to develop his/her intellectual, social, and personal qualities in order to participate fully in an interconnected community--be it local or global.

Intellectually, students need to develop:

- the capacity for learning how to learn
- the ability to analyze and evaluate complex issues, problems, and events
- the skills needed to utilize changing technology as a tool for gaining knowledge and solving problems

Personally, students need to develop:

- respect and acceptance of self
- a commitment to individual integrity and responsibility
- respect for the fundamental moral values necessary in a multi-ethnic world

Socially, students need to develop:

- a commitment to democratic principles
- respect for individual and cultural differences
- a capacity for empathy

## BOARD OF EDUCATION BUDGETARY OBJECTIVES FOR 2007/08

The District has identified four major goals for 2007/08:

### 1. Maintain a 3% Reserve

In 2007/08 the District established a 3% reserve. The Board's goal is to maintain this 3% reserve so that the District will be in a position to better address emergency needs while establishing a solid foundation for enhancement of the total educational program through the development and implementation of long-range instructional, maintenance, and personnel plans.

### 2. Maintain Small Class Size

Historically, school boards in the OUSD have made a commitment to the maintenance of small class size in the District. This commitment has been maintained even in times

# BUDGETARY GOALS AND OBJECTIVES

when the financing of schools by the State has been minimal. Currently, the pupil-teacher ratio is:

<u>GRADE LEVEL</u>	<u>STUDENT/TEACHER RATIO</u>
Grade K	30 to one
Grades 1-3	19 to one
Grades 4-6	30 to one
Grades 7-12	32 to one
English/Math (9 <sup>th</sup> Grade)	20 to one

### 3. Maintain Competitive Salaries

In the process of the District's quest to its commitment to maintain small class size while making budget cuts as far from the classroom as possible, the District has maintained its commitment to provide for quality learning opportunities for students in the classroom. There were not always adequate funds to maintain salary schedules at the level truly desired by the District. Throughout the various planning phases, there has been an effort made to direct money toward a competitive salary schedule for all employee groups. The Board remains committed to the following theme: "*Dedicated to Quality Education.*" This applies to all areas of education including remaining committed to a compensation plan and a professional working environment that will not only retain current, outstanding staff members, but also will attract new, high-quality staff members.

### 4. Implement A Plan To Address The Liability For Other Post Employment Benefits (OPEB)

In June 2006, the District hired The Epler Company to complete an actuarial valuation of retiree health benefits as of January 1, 2006. This actuarial valuation is in compliance with the Governmental Accounting Standards Board Statements No. 43 and 45 (GASB 43 and 45) in regard to unfunded liabilities for retiree health benefits. As a result of this valuation, the District's retiree health plan liability is determined to be \$150.2 million. This represents the present value of all benefits projected to be paid by the District for current and future retirees. The current annual budget for retiree health benefits is approximately \$6.7 million and will increase to \$10.5 million before leveling off. This obligation will continue to be funded each year before determining the unappropriated amounts available to negotiate compensation for current employees.

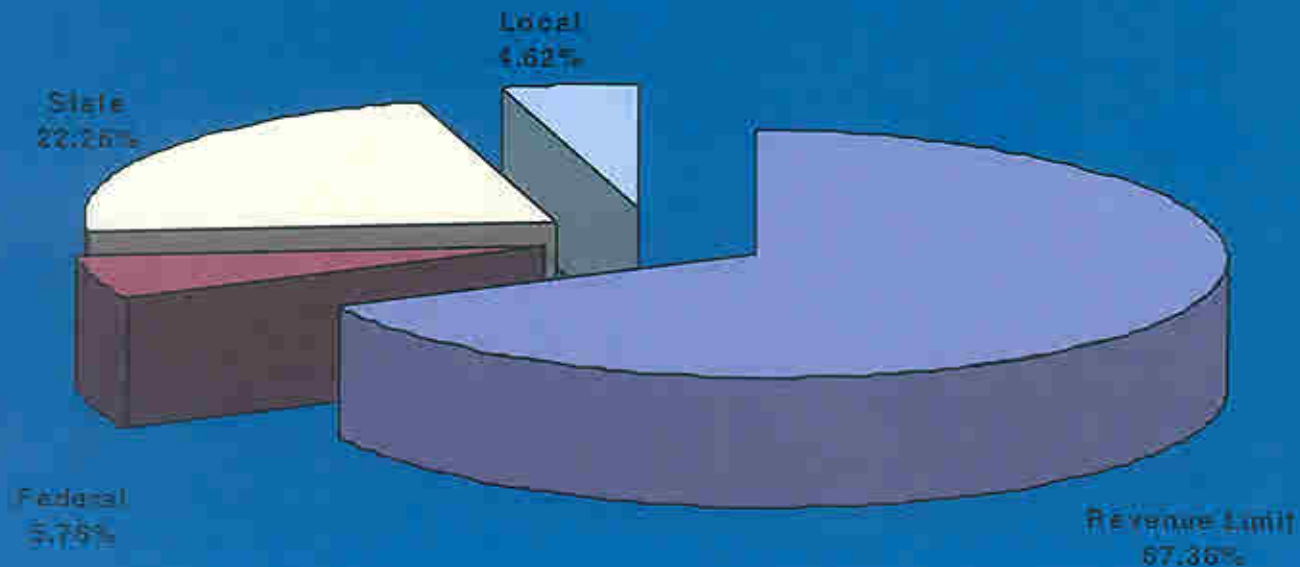
**V.**  
**GENERAL FUND**  
**REVENUES**

# GENERAL FUND REVENUES

2007/08 (in millions)

Revenue Limit	\$161.1
Federal	13.8
Other State	53.2
Other Local	<u>11.1</u>
Total Revenues	\$239.2
Beginning Balance	<u>24.5</u>
<b>TOTAL GENERAL FUND</b>	<b>\$263.7</b>

# GENERAL FUND REVENUES 2007/08



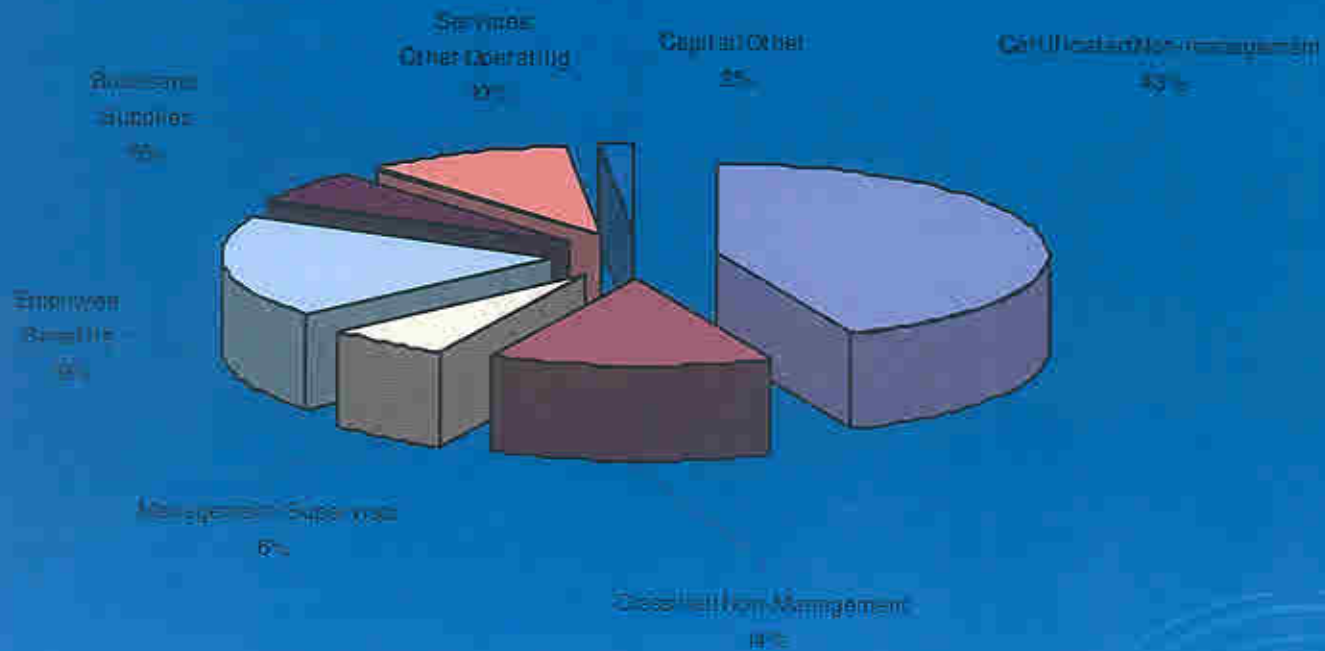
# GENERAL FUND EXPENDITURES 2007/08

(in millions)

Certificated Non-Management Salaries	107.7
Classified Non-Management Salaries	34.7
Management & Supervisor Salaries	14.8
Employee Benefits	46.3
Books & Supplies	15.7
Operating	25.2
Capital/Other	<u>4.2</u>
<b>TOTAL EXPENDITURES</b>	<b>\$248.6</b>
<b>ENDING BALANCE</b>	<b><u>15.1</u></b>
<b>TOTAL GENERAL FUND</b>	<b>\$263.7</b>



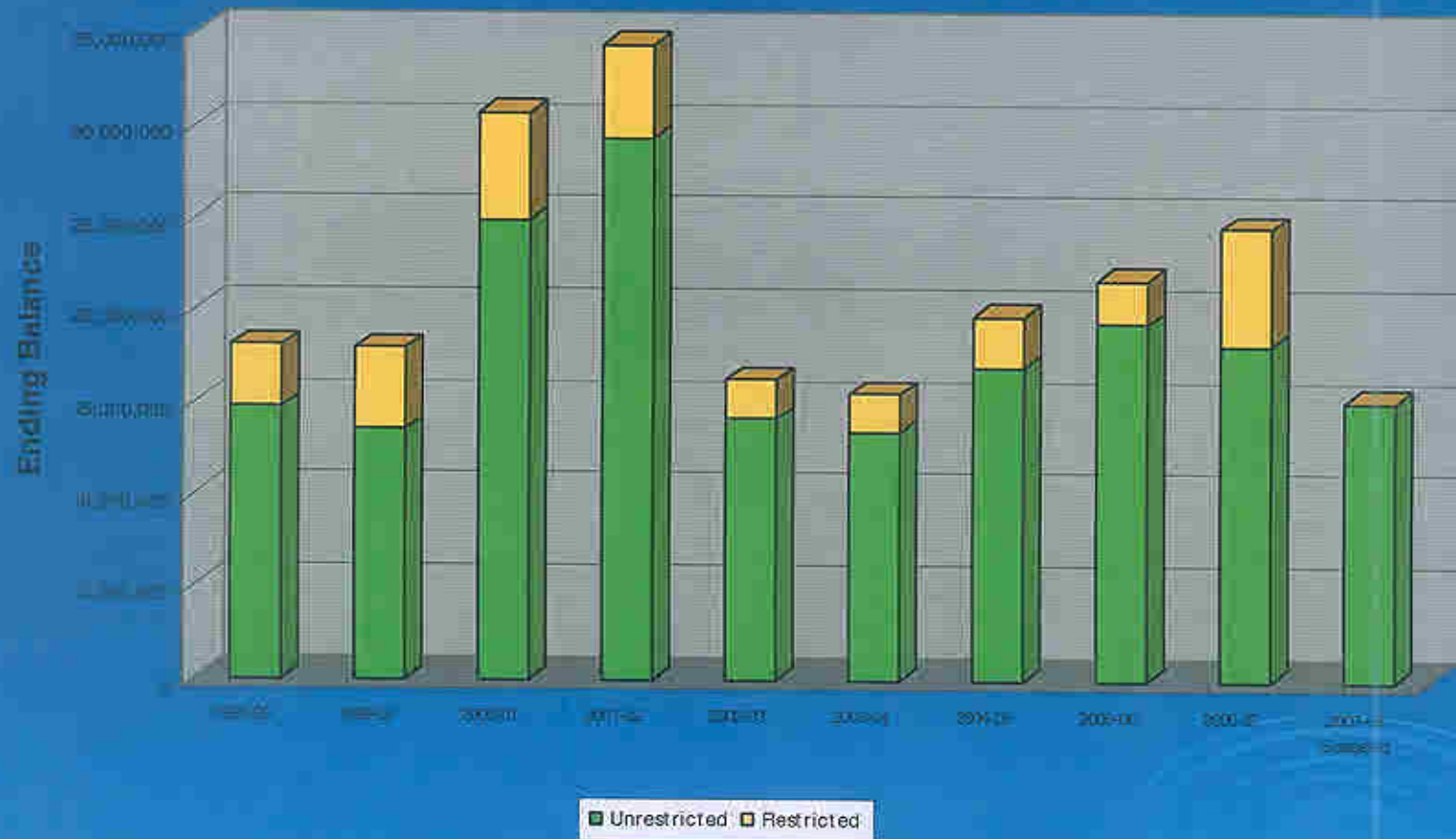
# GENERAL FUND EXPENDITURES 2007/08



# UNRESTRICTED & RESTRICTED REVISED BUDGETS 2007/08

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
Beginning Balance	18,221,438	6,319,548	24,540,986
Revenues	154,532,271	84,650,284	239,182,555
Expenditures	157,651,709	90,969,832	248,621,541
Inc./Dec. in Fund Balance	(3,119,438)	(6,319,548)	(9,438,986)
<b>PROJECTED ENDING BALANCE- JUNE 30, 2008</b>	<u>15,102,000</u>	0	<u>15,102,000</u>
<b><u>ADJUSTMENTS TO ENDING FUND BALANCE</u></b>			
<b>Restrictions to Ending Fund Balance:</b>			
Stores & Revolving Cash	275,000	0	275,000
Carryovers	756,127	0	756,127
3% State Required Contingency	<u>7,458,647</u>	<u>0</u>	<u>7,458,647</u>
<b>UNAPPROPRIATED FUND BALANCE</b>	<u>6,612,226</u>	<u>0</u>	<u>6,612,226</u>

# DISTRICT NET ENDING BALANCES, 1998/99 – 2007/08



**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
Revenue Limit Sources	151,943,229	160,647,200	161,110,381	463,181	0.29%
Federal Revenue	14,343,616	14,376,572	13,779,454	-597,118	-4.15%
Other State Revenue	45,361,176	56,671,217	53,230,836	-3,440,381	-6.07%
Other Local Revenue	11,773,589	13,926,177	11,061,884	-2,864,293	-20.57%
<b>TOTAL REVENUES</b>	<b>223,421,610</b>	<b>245,621,166</b>	<b>239,182,555</b>	<b>-6,438,611</b>	<b>-2.62%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	107,213,508	114,772,971	119,223,752	4,450,781	3.88%
Classified Salaries	33,717,156	36,664,234	38,044,265	1,380,031	3.76%
Employee Benefits	38,613,065	47,607,090	46,292,272	-1,314,818	-2.76%
Books and Supplies	9,484,717	11,515,438	15,703,927	4,188,489	36.37%
Services, Other Operating Exp.	18,634,927	20,820,713	25,169,428	4,348,715	20.89%
Capital Outlay	576,421	812,135	251,474	-560,661	-69.04%
Other Outgo	11,402,657	9,746,910	2,866,863	-6,880,047	-70.59%
Direct Support/Indirect Costs	-359,251	-406,963	-146,040	260,923	-64.11%
<b>TOTAL EXPENDITURES</b>	<b>219,283,200</b>	<b>241,532,528</b>	<b>247,405,941</b>	<b>5,873,413</b>	<b>2.43%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In		29,676	0	-29,676	-100.00%
b) Transfers Out (Def. Maint./Special Reserve/Retirees)	-2,149,454	-1,284,955	-1,215,600	69,355	-5.40%
Other Sources/Uses					
a) Sources					
b) Uses					
Contribution to Restricted Programs					
<b>Total Other Financing Sources/Uses</b>	<b>-2,149,454</b>	<b>-1,255,279</b>	<b>-1,215,600</b>	<b>39,679</b>	<b>-3.16%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>1,988,956</b>	<b>2,833,359</b>	<b>-9,438,986</b>	<b>-12,272,345</b>	<b>-433.14%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	19,718,672	21,707,627	24,540,986	2,833,359	13.05%
Ending Balance June 30	<b>21,707,628</b>	<b>24,540,986</b>	<b>15,102,000</b>	<b>-9,438,986</b>	<b>-38.46%</b>

**ORANGE UNIFIED SCHOOL DISTRICT  
COMBINED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	141,160	148,571	150,000	1,429	0.96%
Designated for Economic Uncertainties	6,842,980	7,284,525	7,458,647	174,122	2.39%
Other Designations	4,683,223	7,764,156	756,127	-7,008,029	-90.26%
El Rancho Beginning Balance	271,278	684,029	700,000		
School Site API Awards	182,186	14,855			
School Site Carryover	252,870	61,490			
School Site/Department Donations	576,483	600,540			
Summer School to fund 9th Grade CSR	153,543				
CELDT/Pupil Testing					
Negotiations 1.5%	836,000				
Non-Resident Tuition	56,126	56,127	56,127		
Oral Health		18,575			
Advanced Placement		8,992			
Medi-Cal Billing Options	160,824	38,712			
English Language Acquisition Program	246,954	122,569			
Career Tech Ed Supplies		70,252			
School Safety	58,014	94,965			
El Rancho Arts/Music		11,343			
Arts, Music, PE Supplies/Equipment		1,409,504			
CAHSEE Intensive Instruction Services	21,370	32,786			
CAHSEE Intervention Materials		4,635			
Supplemental School Counseling		310,422			
EIA	262,903	488,649			
Instructional Materials	907,286	902,147			
Williams Instructional Materials	133,758	122,766			
PAR	156,841	99,060			
Staff Development-Math/Reading	16,535	86,859			
Principals' Training AB75	23,026	14,428			
Pupil Retention Block	60,499	117,150			
Teacher Credentialing Block	33,553	232,783			
SLIP	270,879	367,842			
Site Discretionary Block Grant		960,267			
District Discretionary Block Grant		401,013			
Inst Matls, Library, Education Technology		135,430			
Routine Restricted Maintenance		291,766			

**ORANGE UNIFIED SCHOOL DISTRICT  
 COMBINED GENERAL FUND SUMMARY (01)**

	<b>AUDITED ACTUALS</b>	<b>UNAUDITED ACTUALS</b>	<b>REVISED BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>		
Nutrition Network		4,200			
CASA Donations	2,295				
Undesignated Amount	10,115,265	9,218,734			
Unappropriated Amount			6,612,226		

**VI.  
UNRESTRICTED  
GENERAL FUND  
REVENUES**

# UNRESTRICTED GENERAL FUND REVENUES

## UNRESTRICTED FUNDING

The Orange Unified School District (OUSD) receives its funding from the State in the form of a Revenue Limit. The amount is established through a formula that is unique to each district in the State and is based on a certain amount of money for each student who attends a school in the District. This revenue provides the funding mechanism to meet the operational needs of the District and the basic educational needs of each student who attends school within the District. Revenue limits are supported by both State apportionments and local property tax revenues.

These revenues are relatively free from State restrictions and may be used for any legal purpose that is in accordance with provisions of the *Education Code* and policies adopted by the Governing Board of the District. These revenues are categorized as **Unrestricted Funds**. The chart displayed on the previous page shows the proportional unrestricted revenue received from each funding source. In the Orange Unified School District, the **Revenue Limit** generates 89% of the District's Unrestricted Funds. **Local Revenue**, which constitutes 3% of the unrestricted revenues, includes monies from leases, community redevelopment agencies, and interest income. The remaining 8% is comprised of **Other State Revenue**, which includes State lottery revenue, class-size reduction (K-3), class-size reduction (Grade 9), charter school categorical block grant, and other state revenues.

## REVENUE LIMIT SOURCES

Orange Unified School District Revenue Limit Allocation provides 67% of the District's total income (unrestricted and restricted), and it includes the principal apportionment from the State as well as the local property taxes collected by the District within the 1% limit set by Proposition 13. Because of its relative importance, the revenue limit calculation must be one of the central elements of the budget and must take into account:

- The District's previous revenue limit per ADA
- Projected Cost-of-Living-Adjustment (COLA) factors
- Projected Average Daily Attendance (ADA)
- Assumptions concerning state funding deficits
- Projected local tax revenues

Each district has its own unique revenue limit amount per unit of average daily attendance (ADA). A district cannot exceed its revenue limit that is comprised of State funds and local taxes. As local taxes increase, State funds decrease and vice versa.

A 4.53% COLA and 0% deficit are included in the Revenue Limit projections. The Revenue Limit with a projection of \$155,218,005 represents 89% of the Unrestricted General Fund's resources. It is the **primary funding source** for all instructional programs and provides the resources to pay for all operating costs in the General Fund of the school district including salaries, employee benefits, insurance, supplies, and utility costs.



# UNRESTRICTED GENERAL FUND REVENUES

The following chart shows the statutory COLA and deficit factor per ADA since 1995/96.

Year	Statutory COLA	Deficit Factor
1995/96	2.73%	10.120%
1996/97	3.21%	8.801%
1997/98	2.65%	8.801%
1998/99	3.95%	8.801%
1999/00	1.41%	6.996%
2000/01	3.17%	0.000%
2001/02	3.87%	0.000%
2002/03	2.0%	0.000%
2003/04	1.36%	3.000%
2004/05	2.41%	2.143%
2005/06	4.23%	.909%
2006/07	5.92%	0%
2007/08	4.53%	0%

The Orange Unified School District's 2007/08 Base Revenue Limit per ADA is \$5,786.71, an increase of \$252 from 2006/07, including \$0 in equalization.

## STATE REVENUES

### K-3 Class Size Reduction (CSR)

The CSR Program is a voluntary incentive program. The State provides per pupil funding for each child in grades K-3 who receives instruction in a class of 20 or fewer pupils. The program has two options:

**Option One** provides full funding for pupils who receive the 20-to-1 instruction all day. On March 4, 2004 the Board of Education approved to continue to operate Option I for grades 1-2 and approved to reinstate 3<sup>rd</sup> grade class size reduction on June 23, 2005.

**Option Two** provides half funding for pupils who receive the 20-to-1 instruction for half of the instructional minutes per day. Due to budgetary constraints that have been flogging the education community in the last few years, the Board of Education, on March 4, 2004, approved to implement Kindergarten Option II beginning in 2005/06.

All pupils must receive this instruction from a certificated teacher, not an instructional aide. Each CSR class must be in a separate, self-contained classroom or the equivalent square footage provided before CSR. Although classes may occasionally exceed 20 pupils without penalty, each class must maintain an average of 20.4 pupils or less in order to receive 100% funding. OUSD participates in this program and the projected revenue is \$7,811,767 .

### 9<sup>th</sup> Grade CSR

The Morgan-Hart Class-Size Reduction Act is a California State program. It authorizes funds to school districts for participating schools that reduce class size in Grade 9 English and one other Grade 9 course required for graduation (Mathematics, Science, or Social Studies). The majority of pupils in participating classes must be identified as Grade 9 students. The projected revenue is \$919,518.

### Lottery

The California State Lottery is projected to yield \$3,981,251, or approximately 2%, of the District's income in 2007/08. While the

# UNRESTRICTED GENERAL FUND REVENUES

income is welcome, it will yield only a small portion of the total income needed to support the District's educational program. The income in the budget year, as an example, would be sufficient to buy two textbooks per student or two computers per classroom.

Lottery income is not a stable source of income for the District, but instead has ranged from a low of \$77 per ADA in 1991/92 to a high of \$176 per ADA in 1988/89. Since the income is not consistent, the expenditures have also varied widely.

In 2007/08, it is projected that California school districts will receive \$118 per ADA in unrestricted funds and \$19 per ADA restricted for the instructional materials purchase.

The District is proud of its management of the Lottery expenditures for student needs and enhancements.

## LOCAL REVENUE

### Interest Revenue

The State requires that all monies be maintained at the county. Therefore, the Orange County Treasurer manages the investment portfolio for the District. The projected interest rate in fiscal year 2007/08 is 5%. This projection is provided by the Orange County Treasurer and is based on the current yield environment taking into account any possible action from the Federal Open Market Committee. This information is updated throughout the year in the Orange County Treasurer's Monthly Management Reports. Total Unrestricted Interest Revenues are budgeted at \$2,809,911.

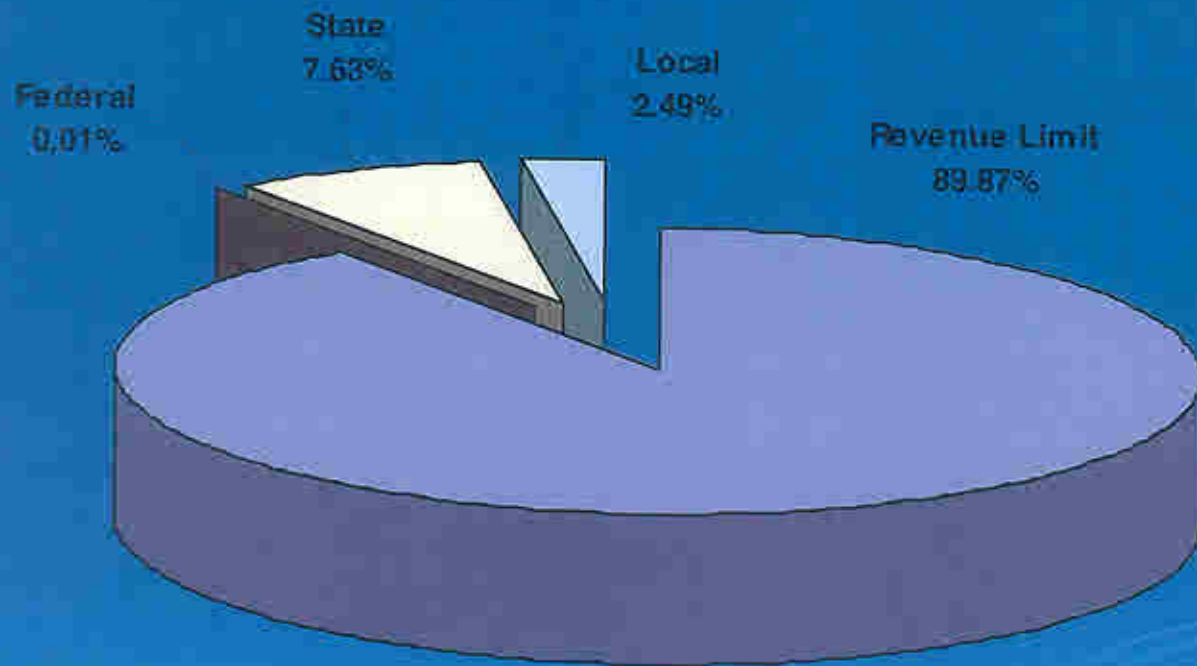
### Other Revenues

There is a long list of other local revenues that the District receives. It includes community redevelopment funds, leases and rentals, and transportation fees. The Business Office can provide the entire list upon request.



ORANGE HIGH SCHOOL TRACK TEAM-1911  
FRED KELLY (FRONT SECOND FROM THE LEFT) WON AN OLYMPIC GOLD MEDAL IN THE HIGH HURDLES IN THE 1912 OLYMPICS IN STOCKHOLM.

# UNRESTRICTED GENERAL FUND REVENUES 2007/08



**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Revenue Limit Sources	146,816,845	155,010,687	155,218,005	207,318	0.13%
Federal Revenue	1,335	23,633	12,517	-11,116	-47.04%
Other State Revenue	12,795,730	14,669,048	14,838,109	169,061	1.15%
Other Local Revenue	7,307,384	8,721,847	4,837,927	-3,883,920	-44.53%
<b>TOTAL REVENUES</b>	<b>166,921,294</b>	<b>178,425,215</b>	<b>174,906,558</b>	<b>-3,518,657</b>	<b>-1.97%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	83,544,270	88,364,299	91,837,813	3,473,514	3.93%
Classified Salaries	17,762,602	19,184,043	19,349,098	165,055	0.86%
Employee Benefits	28,176,370	36,043,211	33,973,729	-2,069,482	-5.74%
Books and Supplies	1,446,806	1,931,670	3,678,362	1,746,692	90.42%
Services, Other Operating Exp.	9,689,587	10,169,486	10,868,192	698,706	6.87%
Capital Outlay	288,834	251,355	25,000	-226,355	-90.05%
Other Outgo	8,403,632	8,149,287	72,218	-8,077,069	-99.11%
Direct Support/Indirect Cost	-3,372,755	-3,631,770	-2,152,703	1,479,067	-40.73%
<b>TOTAL EXPENDITURES</b>	<b>145,939,346</b>	<b>160,461,581</b>	<b>157,651,709</b>	<b>-2,809,872</b>	<b>-1.75%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	29,676	0	-29,676	0.00%
b) Transfers Out <i>(Def. Maint./Special Reserve/Retirees)</i>	-1,005,116	-120,130	0	120,130	-100.00%
Other Sources/Uses					
a) Sources					
b) Uses					
Contribution to Restricted Programs	-17,602,582	-19,004,633	-20,374,287	-1,369,654	7.21%
<b>Total Other Financing Sources/Uses</b>	<b>-18,607,698</b>	<b>-19,095,087</b>	<b>-20,374,287</b>	<b>-1,279,200</b>	<b>6.70%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>2,374,250</b>	<b>-1,131,453</b>	<b>-3,119,438</b>	<b>-1,987,985</b>	<b>175.70%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	16,978,641	19,352,891	18,221,438	-1,131,453	-5.85%
Other Restatements	0	0	0	0	
Ending Balance June 30	<b>19,352,891</b>	<b>18,221,438</b>	<b>15,102,000</b>	<b>-3,119,438</b>	<b>-17.12%</b>

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	141,160	148,571	150,000	1,429	0.96%
Designated for Economic Uncertainties	6,642,980	7,284,525	7,458,647	174,122	2.39%
Other Designations	2,328,486	1,444,608	756,127	-688,481	-47.66%
El Rancho Beginning Balance	271,278	684,029	700,000		
School Site API/Awards	182,186	14,855			
School Site Carryover	252,870	61,490			
School Site/Department Donations	576,483	600,540			
Summer School to fund 9th Grade CSR	153,543				
Negotiations 1.5%	836,000				
Non-Resident Tuition	56,126	56,127	56,127		
Oral Health		18,575			
Advanced Placement		8,992			
Undesignated Amount	10,115,265	9,218,734			
Unappropriated Amount			6,612,226		

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>DETAIL-UNRESTRICTED REVENUES</b>					
<b>REVENUES</b>					
8011 Principal Apportionment - Current Year	41,220,587	47,603,850	48,865,257	1,261,407	2.65%
8015 Charter School General Purpose Entitlement	1,595,962	1,980,720	2,058,714	77,994	3.94%
8019 State Aid - Prior Year	-53,872	70,788	0	-70,788	-100.00%
8021 Homeowners' Exemptions	1,080,272	1,034,705	1,034,704	-1	0.00%
8022 Timber Yield Tax	62	18	18	0	0.00%
8029 Other Subventions/In-Lieu Taxes	0	0	0	0	0.00%
8041 Secured Roll Taxes	90,688,312	96,807,214	100,106,274	3,299,060	3.41%
8042 Unsecured Roll Taxes	4,026,368	4,459,681	4,459,681	0	0.00%
8043 Prior Years' Taxes	2,129,138	2,682,700	2,682,700	0	0.00%
8044 Supplemental Taxes	5,816,417	4,865,385	4,865,385	0	0.00%
8045 Education Revenue Augmentation	4,483,461	118,942	118,942	0	0.00%
8047 Community Redevelopment Funds	2,581	4,138	4,138	0	0.00%
8082 Other In-Lieu Taxes	7	0	0	0	0.00%
8089 Less: Non-Revenue Limit (50% Adjustment)	-3	0	-4	-4	New
8091 Transfer of Unrestricted Revenue Limit	-5,126,384	-5,636,513	-5,892,376	-255,863	4.54%
8091 Special Education ADA Transfer	0	0	0	0	0.00%
8092 PERS Reduction Transfer	953,937	1,019,059	1,018,327	-732	-0.07%
8096 Transfers to Charter Schools in Lieu of Prop Taxes			-4,103,755	-4,103,755	New
Subtotal Revenue Limit Sources	146,816,845	155,010,687	155,218,005	207,318	0.13%
8290 Other Federal Revenue	1,335	23,633	12,517	-11,116	-47.04%
Subtotal Federal Revenue	1,335	23,633	12,517	-11,116	-47.04%
8311 Other State Apport - Current Year			1,858,576	1,858,576	New
8434 Class Size Reduction K-3	7,375,345	7,568,896	7,811,767	242,871	3.21%
8435 Class Size Reduction Grade 9	813,504	879,648	919,518	39,870	4.53%
8480 Charter Schools Categorical Block Grant	306,963	467,804	586,023	118,219	25.27%
8550 Mandated Costs Reimbursements	262,785	1,977,756	0	-1,977,756	-100.00%
8560 State Lottery Revenue	3,788,955	3,510,508	3,424,887	-85,621	-2.44%
8590 All Other State Revenue	248,178	264,436	237,338	-27,098	-10.25%
Subtotal Other State Revenues	12,795,730	14,669,048	14,838,109	169,061	1.15%
8625 Community Redevelopment Funds	536,193	567,905	550,000	-17,905	-3.15%
8631 Sale of Equipment/Supplies	373	17,455	0	-17,455	-100.00%

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
8650 Leases and Rentals	242,244	222,377	185,000	-37,377	-16.81%
8660 Interest	1,832,567	2,782,855	2,809,911	27,056	0.97%
8662 Net Increase (Decrease) in the Fair Value of Invest.	3,670	0	0	0	0.00%
8689 All Other Fees and Contracts	364,563	420,967	403,146	-17,821	-4.23%
8691 Plus: Misc Funds Non-Revenue Limit (50% Adj)	3	0	4	4	New
8699 All Other Local Revenue	251,817	178,257	383,522	205,265	115.15%
8710 Tuition	411,016	468,134	506,344	38,210	8.16%
8780 Charter Schools Funding In-Lieu of Property Taxes	3,664,938	4,063,897	0	-4,063,897	-100.00%
Subtotal Other Local Revenues	7,307,384	8,721,847	4,837,927	-3,883,920	-44.53%
<b>TOTAL UNRESTRICTED REVENUES</b>	<b>166,921,294</b>	<b>178,425,215</b>	<b>174,906,558</b>	<b>-3,518,657</b>	<b>-1.97%</b>
<b>DETAIL - UNRESTRICTED EXPENDITURES</b>					
1100 Teachers' Salaries	70,136,569	73,348,784	77,245,350	3,896,566	5.31%
1200 Certificated Pupil Support Salaries	4,857,702	5,374,520	5,380,116	5,596	0.10%
1300 Certificated Supervisors' and Administrators' Salaries	7,868,807	8,838,285	8,414,666	-423,619	-4.79%
1900 Other Certificated Salaries	681,192	802,710	797,681	-5,029	-0.63%
Subtotal, Certificated Salaries	83,544,270	88,364,299	91,837,813	3,473,514	3.93%
2100 Instructional Aides' Salaries	431,673	505,675	489,944	-15,731	-3.11%
2200 Classified Support Salaries	8,234,058	8,853,784	8,814,138	-39,646	-0.45%
2300 Classified Supervisors' and Administrators' Salaries	1,535,699	1,782,617	1,980,093	197,476	11.08%
2400 Clerical and Office Salaries	7,286,289	7,826,980	7,766,873	-60,107	-0.77%
2900 Other Classified Salaries	274,883	214,987	298,050	83,063	38.64%
Subtotal, Classified Salaries	17,762,602	19,184,043	19,349,098	165,055	0.86%
3100 STRS	6,813,573	7,197,503	7,597,474	399,971	5.56%
3200 PERS	2,461,230	2,688,564	2,703,878	15,314	0.57%
3300 OASDI/Medicare	2,442,029	2,576,305	2,820,197	243,892	9.47%
3400 Health and Welfare Benefits	10,622,172	11,668,972	12,210,915	541,943	4.64%
3500 Unemployment Insurance	448,965	53,483	55,906	2,423	4.53%
3600 Workers' Compensation	2,555,858	2,453,107	1,820,759	-632,348	-25.78%
3700 OPEB, Allocated	0	6,492,523	6,154,765	-337,758	New
3800 PERS Reduction	589,033	624,831	543,962	-80,869	-12.94%
3900 Other Employee Benefits	2,243,510	2,287,923	65,873	-2,222,050	-97.12%

**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
Subtotal Employee Benefits	28,176,370	36,043,211	33,973,729	-2,069,482	-5.74%
<b>TOTAL 1000-3000</b>	<b>129,483,242</b>	<b>143,591,553</b>	<b>145,160,640</b>	<b>1,569,087</b>	<b>1.09%</b>
4100 Approved Textbooks and Core Curricula Materials	48,332	75,670	2,281	-73,389	-96.99%
4200 Books and Other Reference Materials	59,055	18,444	45,067	26,623	144.35%
4300 Materials and Supplies	991,774	1,538,757	3,269,620	1,730,863	112.48%
4400 Noncapitalized Equipment	347,645	298,799	361,394	62,595	20.95%
Subtotal, Books and Supplies	1,446,806	1,931,670	3,678,362	1,746,692	90.42%
5200 Travel and Conferences	161,877	195,042	205,544	10,502	5.38%
5300 Dues and Memberships	72,635	91,828	85,825	-6,003	-6.54%
5400 Insurance	798,026	918,073	931,150	13,077	1.42%
5500 Operation and Housekeeping Services	4,912,856	4,853,506	4,864,658	11,152	0.23%
5600 Rentals, Leases and Repairs	1,168,570	1,253,695	1,293,190	39,495	3.15%
5710 Transfers of Indirect Costs	936,891	921,631	900,000	-21,631	-2.35%
5800 Professional/Consulting Services	1,403,031	1,630,367	2,272,520	642,153	39.39%
5900 Communications	235,701	305,344	315,305	9,961	3.26%
Subtotal, Services and Other Operating Expenses	9,689,587	10,169,486	10,868,192	698,706	6.87%
6100 Sites and Improvement of Sites	179,279	177,811	0	-177,811	-100.00%
6200 Buildings and Improvement of Buildings	37,851	11,977	15,000	3,023	25.24%
6400 Equipment	25,174	43,801	10,000	-33,801	-77.17%
6500 Equipment Replacement	46,530	17,766	0	-17,766	-100.00%
Subtotal, Capital Outlay	288,834	251,355	25,000	-226,355	-90.05%
7280 Transfer to Charter Schools In-Lieu of Property Taxes	7,450,831	8,007,961	0	-8,007,961	-100.00%
7299 All Other Transfers Out to All Others	943,381	0	0	0	0.00%
7438 Debt Service-Interest		104,085	1,423	-102,662	-98.63%
7439 Other Debt Service - Principal	9,420	37,241	70,795	33,554	90.10%
Subtotal, Other Outgo	8,403,632	8,149,287	72,218	-8,077,069	-99.11%
7310 Transfers of Indirect Costs	-3,013,504	-3,224,807	-2,006,663	1,218,144	-37.77%
7350 Transfers of Indirect Costs - Interfund	-359,251	-406,963	-146,040	260,923	-64.11%
Subtotal, Direct Support/Indirect Costs	-3,372,755	-3,631,770	-2,152,703	1,479,067	-40.73%
<b>TOTAL UNRESTRICTED EXPENDITURES</b>	<b>145,939,346</b>	<b>160,461,581</b>	<b>157,651,709</b>	<b>-2,809,872</b>	<b>-1.75%</b>



**ORANGE UNIFIED SCHOOL DISTRICT  
UNRESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>OTHER FINANCING SOURCES AND USES</b>					
8912 From: Special Reserve Fund	0	29,676	0	-29,676	-100.00%
8919 Other Authorized Interfund Transfer In	0	0	0	0	0.00%
7612 To Special Reserve Fund	-698,661	-20,935	0	20,935	-100.00%
7615 To Deferred Maintenance Fund	-40,557	-20,070	0	20,070	-100.00%
7619 Other Authorized Interfund Transfer Out	-265,898	-79,125	0	79,125	-100.00%
8980 Contributions to Restricted Revenues	-17,602,582	-19,004,633	-20,374,287	-1,369,654	7.21%
Subtotal, Other Financing Sources/Uses	-18,607,698	-19,095,087	-20,374,287	-1,279,200	6.70%
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>2,374,250</b>	<b>-1,131,453</b>	<b>-3,119,438</b>	<b>-1,987,985</b>	<b>175.70%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	16,978,641	19,352,891	18,221,438	-1,131,453	-5.85%
Other Restatements	0	0	0	0	
Ending Balance June 30	<b>19,352,891</b>	<b>18,221,438</b>	<b>15,102,000</b>	<b>-3,119,438</b>	<b>-17.12%</b>
Components of Ending Fund Balance:					
Reserve for Revolving Cash	125,000	125,000	125,000	0	0.00%
Reserve for Stores	141,160	148,571	150,000	1,429	0.96%
Designated for Economic Uncertainties	6,642,980	7,284,525	7,458,647	174,122	2.39%
Other Designations	2,328,486	1,444,608	756,127	-688,481	-47.66%
El Rancho Beginning Balance	271,278	684,029	700,000		
School Site API/Awards	182,186	14,855			
School Site Carryover	252,870	61,490			
School Site/Department Donations	576,483	600,540			
Summer School to fund 9th Grade CSR	153,543				
Negotiations 1.5%	836,000				
Non-Resident Tuition	56,126	56,127	56,127		
Oral Health		18,575			
Advanced Placement		8,992			
Undesignated Amount	10,115,265	9,218,734			
Unappropriated Amount			6,612,226		

**VII.  
RESTRICTED  
GENERAL FUND  
REVENUES**

# RESTRICTED GENERAL FUND REVENUES

## FEDERAL PROGRAMS

The Orange Unified School District receives funds from Federal and State agencies for categorical programs. These programs typically address needs that cannot be, or are not being addressed with base revenue limit funds. Categorical programs are bound by various restrictions on how funds may be used and are categorized as **restricted funds**. Often, programs are designed to augment those services which are provided to all students. By law, districts must use categorical funds to supplement, not supplant, already available services. Districts must comply with fiscal and program requirements in administering categorical programs. In some programs, districts have significant latitude in deciding how funds are spent. In other programs, Federal and State law/regulations, as well as court mandates, result in extremely complicated requirements and severely restrict the operating environment for the District.

Of the total General Fund revenues, 27% is comprised of restricted revenues received from state, federal, and local sources. As illustrated on page VII-5, an additional \$20,374,287 represents funds transferred from the unrestricted General Fund to the Restricted Fund to meet statutory maintenance of effort requirements as well as shortfalls in Special Education, Educational Technology, Staff Development buy-back days, Routine Restricted Maintenance Match, and Transportation funding. Restricted Revenues are projected to be \$64,275,997. Expenditures are budgeted to meet program and compliance requirements. Expenditures are budgeted to match grant and entitlement monies. When revenues equal expenditures, the net result is a zero fund balance. This is the proper budgeting for categorical programs.

The following provides a brief description of each of the major federally funded categorical programs (restricted funds) currently administered by the Orange Unified School District. The Business Office can provide the entire list upon request.

### **No Child Left Behind**

The 2001 reauthorization of the Elementary and Secondary Education Act of 1965 (ESEA) represents the most significant expansion of the Federal role in K-12 education since Congress mandated access to education for all handicapped children in 1975. In fact, in terms of scope, the 2001 reauthorization known as the No Child Left Behind Act (NCLB) could be compared to the 1965 “Great Society” legislation. That legislation desegregated America’s schools and provided the first significant Federal aid for K-12 education under the ESEA.

When George W. Bush signed the NCLB into law as PL 107-110 on January 8, 2002, he broke ground in several ways. First, in a revolutionary move, the new law sets minimum qualifications for teachers in all the Nation’s public schools—whether or not the schools receive Federal funding. Second, the Government has now established a mandatory national deadline for all public schools to bring all their children to an achievement level deemed “proficient” by the State. For non-Federally funded schools, the immediate penalty for missing the deadline is only public embarrassment (although there might be broader implications down the road). But for the 50 percent of the Nation’s schools that receive aid under the \$10 billion ESEA, Title I

# RESTRICTED GENERAL FUND REVENUES

Program—the heart of the ESEA—the penalties are far more severe, up to and including restructuring or State take-over. Third, for the first time, the new law authorizes use of Federal Funds for a voucher-like program of extra tutoring for children in the most troubled Title I schools. While it does not go as far as voucher proponents wanted, it allows religious schools to act as Federally-paid providers of such services. In the eyes of some, this inches Federal policy a little closer to direct aid for private, religious schools.

These are only three of the most prominent changes in education policy. At the behest of the Bush Administration, the bill mandates the use of curricula and techniques grounded in “scientifically-based research” for Federally-funded programs—a significant expansion of Federal authority in an area traditionally left up to State and local officials. New constraints are placed on assigning limited English proficient children to language instruction programs. “Parents’ right to know” provisions make teacher credentials a matter of public record. The projected revenues for this program are \$7,618,378.

## **Title II, Part A Teacher Quality (replaces Federal Class-size Reduction and Eisenhower)**

A Federal program that increases student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly-qualified teachers in the classroom and highly-qualified principals and assistant principals in schools.

## **Educational Technology**

Districts were given the opportunity to designate ongoing supplemental grant funds to a focused area. The Orange Unified School District chose Educational Technology. Because of the

funding reduction in this program, the total educational technology encroachment on unrestricted general funds is projected to be \$266,616.

## STATE PROGRAMS

The following provides a brief description of each of the major State-funded categorical programs (restricted funds) currently administered by the Orange Unified School District. The Business Office can provide the entire list upon request

### **School and Library Improvement Block Grant**

The Legislature finds and declares that school libraries that are staffed by qualified librarians and have adequate numbers of up-to-date library books, resource materials, and media centers are a valuable resource for teachers and pupils. School libraries provide pupils access to resources that help them meet the academic standards established for them and to become independent and lifelong learners. School libraries also provide teachers access to resources that can help to improve teaching strategies, enhance staff development, and implement curriculum objectives in core subject areas. The program revenue is projected to be \$2,272,474.

### **Carl Washington School Safety & Violence Prevention Act Program**

These funds are to be used for purposes such as providing personnel trained in conflict resolution, providing on-campus communication devices, establishing staff training programs, and establishing cooperative arrangements with law enforcement agencies, or any other purpose designed to reduce youth violence or improve school safety.

# RESTRICTED GENERAL FUND REVENUES

Funds will be allocated based on prior-year enrollment in grades 8 through 12, with a minimum allocation of \$5,000 per school site, or \$10,000 per school district, whichever is greater.

## Economic Impact Aid-Limited English Proficiency (LEP)

There are three objectives in the LEP Program:

1. To teach English to the LEP child,
2. To provide primary language assistance to the LEP child as necessary, so that the student can participate in the core curriculum, and
3. To promote positive self concept and to promote cross-cultural understanding.

## Regional Occupation Program (ROP)

The ROP program is designed to increase occupational education opportunities for youth and adults and meet the educational manpower needs of the county.

In the OUSD, ROP is a self-support program that serves youths over the age of 16. Each year, the high school program provides occupational education for students in programs such as:

Legal	Photography
Medical Career	Drafting
Interior Design	TV Production
Desktop Publishing	Retail

## Special Education Master Plan

The State's comprehensive program, implemented Statewide, ensures that **all children with exceptional needs** receive, free of charge, the education and services necessary to meet their unique needs.

Under statutory mandate, each school district and county office of education is charged with **the responsibility of actively and systematically seeking out** all individuals aged 0-21 with exceptional needs. Programs are mandated for the following:

1. School aged pupils (4 years, nine months to 18 years old),
2. Students aged 18-21 (for students who have not completed their course of study, this can be extended through a student's 22<sup>nd</sup> birthday)
3. Preschool children (3 to 4 years, 9 months)
4. Infants (birth-age 3 who have low incidence disabilities (i.e. hearing, vision or orthopedic)

Before a pupil is placed in a Special Education program, he/she must **first be assessed** to determine whether Special Education is really necessary or if the pupil can be served within the regular educational program. When Special Education services are necessary, an individualized education program (IEP) is written for the individual pupil that delineates the services to be provided.

The Special Education Master Plan provides a continuum of placement options. There are six major placement options available, and the

# RESTRICTED GENERAL FUND REVENUES

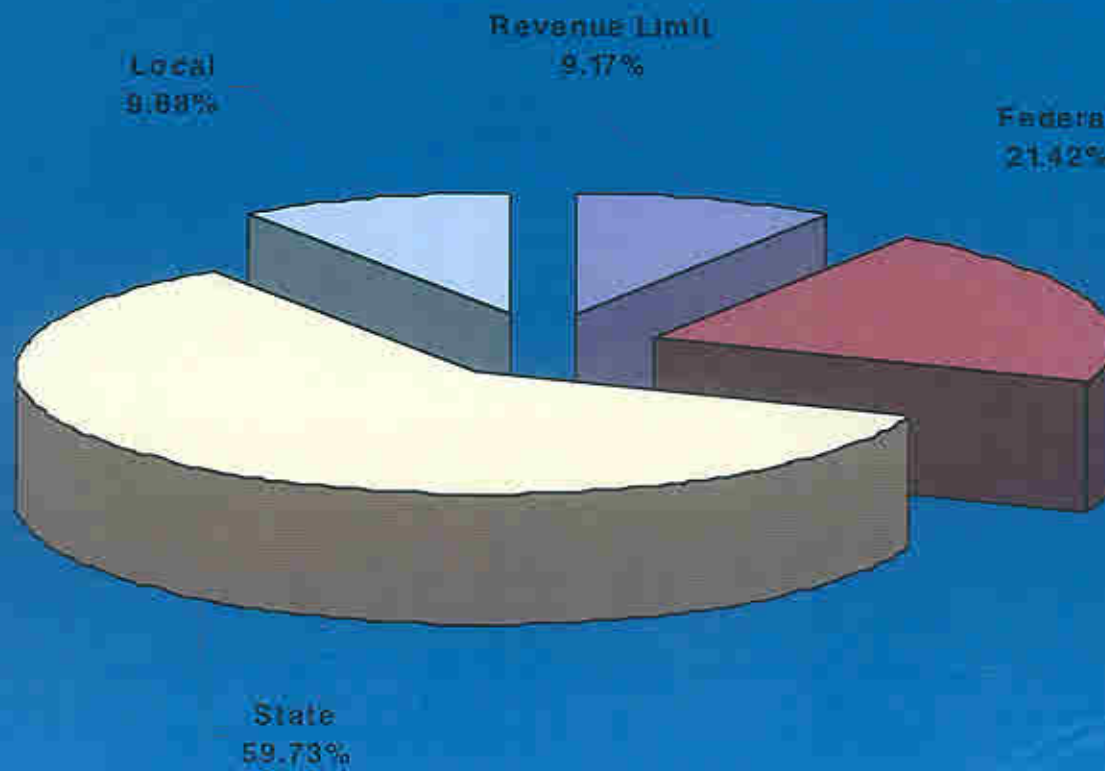
specific services provided within each of the options are delineated in a pupil's IEP. The following list describes the major program categories starting with the **least restrictive environment**.

1. **Designated Instruction and Services** - The pupil remains in the regular classroom for most of the day and receives, on a pull-out basis, designated instruction and services (DIS) such as speech therapy, occupational and physical therapy, counseling and guidance services, audiological services, adaptive physical education, vision services, specialized driver training, psychological services, health services, social worker services, specially designed vocational education, and career guidance services, recreation services, and specialized services for low-incidence disabilities such as readers, transcribers, vision, and hearing services. As an alternative to pullout services, DIS may be provided through a consultative model.
2. **Resource Specialist Program (RSP)** – The pupil remains in the regular classroom for most of the day and is pulled out for intensive instruction – or served under a consultative model – through the Resource Specialist Program (RSP) which may be supplemented by designated instruction and services.
3. **Special Day Classes (SDC)** – The pupil is placed in a SDC or program and receives designated instruction and services as needed.
4. **Non-Public, Nonsectarian Schools** – The pupil is placed in a non-public, nonsectarian special education school.
5. **State Special Education Schools and Hospitals** – The pupil is placed in a State special education school (School for the Deaf, School for the Blind, or Diagnostic School for Neurologically Handicapped Children) or in a hospital program. Such placements are usually in a residential setting and are the most restrictive.
6. **Full Inclusion** – The student is placed in a regular class with special education support.
7. **Settings Other Than Classrooms** – This program option provides for instruction in settings other than classrooms where specifically designed instruction may occur, such as a community-based program.

## Encroachment

In terms of dollars, the total Special Education encroachment on unrestricted General Funds is projected to be \$8,924,336. The combined encroachment for Staff Development buy-back days--\$19,098, educational technology--\$266,616, transportation--\$3,799,152, and special education--\$8,924,336 is budgeted at \$13,009,202 for the 2007/08 year.

# RESTRICTED REVENUES 2007/08



**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
Revenue Limit Sources	5,126,384	5,636,513	5,892,376	255,863	4.54%
Federal Revenue	14,342,281	14,352,939	13,766,937	-586,002	-4.08%
Other State Revenue	32,565,446	42,002,169	38,392,727	-3,609,442	-8.59%
Other Local Revenue	4,466,205	5,204,330	6,223,957	1,019,627	19.59%
<b>TOTAL REVENUES</b>	<b>56,500,316</b>	<b>67,195,951</b>	<b>64,275,997</b>	<b>-2,919,954</b>	<b>-4.35%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	23,669,238	26,408,672	27,385,939	977,267	3.70%
Classified Salaries	15,954,554	17,480,191	18,695,167	1,214,976	6.95%
Employee Benefits	10,436,695	11,563,879	12,318,543	754,664	6.53%
Books and Supplies	8,037,911	9,583,769	12,025,565	2,441,796	25.48%
Services, Other Operating Exp.	8,945,340	10,651,227	14,301,236	3,650,009	34.27%
Capital Outlay	287,587	560,780	226,474	-334,306	-59.61%
Other Outgo	2,999,025	1,597,623	2,794,645	1,197,022	74.93%
Direct Support/Indirect Cost	3,013,504	3,224,806	2,006,663	-1,218,143	-37.77%
<b>TOTAL EXPENDITURES</b>	<b>73,343,854</b>	<b>81,070,947</b>	<b>89,754,232</b>	<b>8,683,285</b>	<b>10.71%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In					
b) Transfers Out ( <i>Def. Maint.</i> )	-1,144,338	-1,164,825	-1,215,600	-50,775	4.36%
Other Sources/Uses					
a) Sources					
b) Uses					
Contribution to Restricted Programs	17,602,582	19,004,632	20,374,287	1,369,655	7.21%
<b>Total Other Financing Sources/Uses</b>	<b>16,458,244</b>	<b>17,839,807</b>	<b>19,158,687</b>	<b>1,318,880</b>	<b>7.39%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-385,294</b>	<b>3,964,811</b>	<b>-6,319,548</b>	<b>-10,284,359</b>	<b>-259.39%</b>



**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND SUMMARY (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	2,740,031	2,354,737	6,319,548	3,964,811	168.38%
Other Restatements				0	
Ending Balance June 30	<b>2,354,737</b>	<b>6,319,548</b>	<b>0</b>	<b>-6,319,548</b>	<b>-100.00%</b>
Components of Ending Fund Balance:					
Other Designations	2,354,737	6,319,548		0	-6,319,548
Medi-Cal Billing Options	160,824	38,712			
English Language Acquisiton Program	246,954	122,569			
Career Tech Ed Supplies		70,252			
School Safety	58,014	94,965			
El Rancho Arts/Music		11,343			
Arts, Music, PE Supplies/Equipment		1,409,504			
CAHSEE Intensive Instruction Services	21,370	32,786			
CAHSEE Intervension Materials		4,635			
Supplemental School Counseling		310,422			
EIA	262,903	488,649			
Instructional Materials	907,286	902,147			
Williams Instructional Materials	133,758	122,766			
PAR	156,841	99,060			
Staff Development-Math/Reading	16,535	86,859			
Principals' Training AB75	23,026	14,428			
Pupil Retention Block	60,499	117,150			
Teacher Credentialing Block	33,553	232,783			
SLIP	270,879	367,842			
Site Discretionary Block Grant		960,267			
District Discretionary Block Grant		401,013			
Inst Matls, Library, Education Technology		135,430			
Routine Restricted Maintenance		291,766			
Nutrition Network		4,200			
CASA Donations	2,295				

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>DETAIL-RESTRICTED REVENUES</b>					
<b>REVENUES</b>					
8091 Special Education ADA Transfer	5,126,384	5,636,513	5,892,376	255,863	4.54%
Subtotal Revenue Limit Sources	5,126,384	5,636,513	5,892,376	255,863	4.54%
8181 Special Education Entitlement	4,960,386	4,978,314	4,978,314	0	0.00%
8182 Discretionary Grants	472,624	479,767	469,148	-10,619	-2.21%
8290 NCLB/IASA	8,014,340	8,118,686	7,618,378	-500,308	-6.16%
8290 Vocational and Applied Technology Education	211,612	215,693	211,334	-4,359	-2.02%
8290 Safe and Drug Schools	131,894	126,185	135,789	9,604	7.61%
8290 Other Federal Revenue	551,425	434,294	353,974	-80,320	-18.49%
Subtotal, Federal Revenues	14,342,281	14,352,939	13,766,937	-586,002	-4.08%
8311 Special Education Master Plan - Current Year	16,371,806	17,242,921	17,638,472	395,551	2.29%
8319 Special Education Master Plan - Prior Year	133,304	3,536		-3,536	-100.00%
8311 Gifted and Talented Pupils	237,309	248,467	256,322	7,855	3.16%
8311 Home to School Transportation	1,786,707	1,896,454	1,982,364	85,910	4.53%
8311 School Improvement Program	384,062	0		0	0.00%
8311 Economic Impact Aid	2,151,669	3,334,494	3,485,547	151,053	4.53%
8311 Special Education Transportation	626,442	664,921	695,042	30,121	4.53%
8319 All Other State Apportionments - Prior Year	1	-266	0	266	-100.00%
8560 State Lottery Revenue	848,108	611,033	556,364	-54,669	-8.95%
8590 Arts and Music Block Grant		480,890	500,318	19,428	4.04%
8590 Supplemental School Counseling Program		884,635	914,196	29,561	3.34%
8590 Instructional Materials	1,842,177	1,895,052	1,884,939	-10,113	-0.53%
8590 Staff Development	93,750	161,250	0	-161,250	-100.00%
8590 Drug/Alcohol/Tobacco Funds	43,420	29,727	68,937	39,210	131.90%
8590 Pupil Retention Block Grant	79,509	83,628	86,667	3,039	3.63%
8590 Teacher Credentialing Block Grant	423,810	445,889	375,800	-70,089	-15.72%
8590 Professional Development Block Grant	1,484,904	1,561,017	1,625,367	64,350	4.12%
8590 Targeted Instructional Improvement Block Grant	1,751,896	1,855,608	1,932,102	76,494	4.12%
8590 School and Library Improvement Block Grant	2,061,297	2,182,504	2,272,474	89,970	4.12%
8590 All Other State Revenue	2,245,275	8,420,409	4,117,816	-4,302,593	-51.10%
Subtotal Other State Revenues	32,565,446	42,002,169	38,392,727	-3,609,442	-8.59%

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
8660 Interest	30,394	70,447	60,089	-10,358	-14.70%
8675 Transportation Fees From Individuals	262,339	258,897	260,000	1,103	0.43%
8677 Interagency Services	3,865,057	4,637,079	4,646,341	9,262	0.20%
8699 All Other Local Revenue	86,842	52,372	1,064,577	1,012,205	1932.72%
8791 Sp Ed SELPA Transfers from Districts	221,573	185,535	192,950	7,415	4.00%
Subtotal Other Local Revenues	4,466,205	5,204,330	6,223,957	1,019,627	19.59%
				0	
<b>TOTAL RESTRICTED REVENUES</b>	<b>56,500,316</b>	<b>67,195,951</b>	<b>64,275,997</b>	<b>-2,919,954</b>	<b>-4.35%</b>
 <b>DETAIL - RESTRICTED EXPENDITURES</b>					
1100 Teachers' Salaries	19,550,268	21,814,126	22,224,394	410,268	1.88%
1200 Certificated Pupil Support Salaries	878,597	1,157,147	1,718,955	561,808	48.55%
1300 Certificated Supervisors' and Administrators Salaries	2,674,293	2,853,970	3,037,941	183,971	6.45%
1900 Other Certificated Salaries	566,080	583,429	404,649	-178,780	-30.64%
Subtotal, Certificated Salaries	23,669,238	26,408,672	27,385,939	977,267	3.70%
2100 Instructional Aides' Salaries	6,562,342	6,929,003	7,259,334	330,331	4.77%
2200 Classified Support Salaries	5,473,655	6,108,122	6,718,464	610,342	9.99%
2300 Classified Supervisors' and Administrators Salaries	1,045,122	1,357,293	1,325,310	-31,983	-2.36%
2400 Clerical and Office Salaries	2,863,145	3,078,015	3,379,225	301,210	9.79%
2900 Other Classified Salaries	10,290	7,758	12,834	5,076	65.43%
Subtotal, Classified Salaries	15,954,554	17,480,191	18,695,167	1,214,976	6.95%
3100 STRS	1,866,827	2,112,645	2,204,573	91,928	4.35%
3200 PERS	1,735,355	1,908,036	2,031,155	123,119	6.45%
3300 OASDI/Medicare	1,490,460	1,490,955	1,573,145	82,190	5.51%
3400 Health and Welfare Benefits	3,912,319	4,517,413	4,840,469	323,056	7.15%
3500 Unemployment Insurance	171,710	22,035	23,283	1,248	5.66%
3600 Workers' Compensation	992,390	978,673	762,432	-216,241	-22.10%
3700 OPEB, Allocated		248,717	533,023	284,306	114.31%
3800 PERS Reduction	267,634	285,405	350,463	65,058	22.79%
Subtotal Employee Benefits	10,436,695	11,563,879	12,318,543	754,664	6.53%
<b>TOTAL 1000-3000</b>	<b>50,060,487</b>	<b>55,452,742</b>	<b>58,399,649</b>	<b>2,946,907</b>	<b>5.31%</b>
4100 Approved Textbooks and Core Curricula Materials	2,268,925	2,601,387	2,160,519	-440,868	-16.95%

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
4200 Books and Other Reference Materials	363,664	233,277	113,602	-119,675	-51.30%
4300 Materials and Supplies	4,409,197	4,319,606	7,504,414	3,184,808	73.73%
4400 Noncapitalized Equipment	996,125	2,429,499	2,247,030	-182,469	-7.51%
<b>Subtotal, Books and Supplies</b>	<b>8,037,911</b>	<b>9,583,769</b>	<b>12,025,565</b>	<b>2,441,796</b>	<b>25.48%</b>
5200 Travel and Conferences	541,419	614,581	495,081	-119,500	-19.44%
5300 Dues and Memberships	995	4,995	4,150	-845	-16.92%
5400 Insurance	59,976	69,405	68,850	-555	-0.80%
5500 Operation and Housekeeping Services	10,565	11,029	11,242	213	1.93%
5600 Rentals, Leases and Repairs	1,229,550	1,343,079	4,290,895	2,947,816	219.48%
5710 Transfers of Direct Cost	-936,891	-921,631	-900,000	21,631	-2.35%
5800 Professional/Consulting Services	7,853,489	9,462,466	10,148,793	686,327	7.25%
5900 Communications	186,237	67,303	182,225	114,922	170.75%
<b>Subtotal, Services and Other Operating Expenses</b>	<b>8,945,340</b>	<b>10,651,227</b>	<b>14,301,236</b>	<b>3,650,009</b>	<b>34.27%</b>
6100 Sites and Improvement of Sites	0	16,695	0	-16,695	-100.00%
6200 Buildings and Improvement of Buildings	67,654	412,696	101,474	-311,222	-75.41%
6400 Equipment	13,477	75,898	66,000	-9,898	-13.04%
6500 Equipment Replacement	206,456	55,491	59,000	3,509	6.32%
<b>Subtotal, Capital Outlay</b>	<b>287,587</b>	<b>560,780</b>	<b>226,474</b>	<b>-334,306</b>	<b>-59.61%</b>
7130 State Special School	6,307	6,595	7,000	405	6.14%
7141 Tuition, Excess Costs, and/or Deficit Payments	356,604	302,435	326,000	23,565	7.79%
7142 Payments to County Offices	1,277,452	1,411,261	1,430,000	18,739	1.33%
7222 Special Education SELPA - to County Offices	1,000,949	-596,906	507,878	1,104,784	-185.09%
7299 All Other Transfers Out to All Others		0	11,833	11,833	New
7438 Debt Service-Interest		15,458	5,580	-9,878	-63.90%
7439 Other Debt Service-Principal	357,713	458,780	506,354	47,574	10.37%
<b>Subtotal, Other Outgo</b>	<b>2,999,025</b>	<b>1,597,623</b>	<b>2,794,645</b>	<b>1,197,022</b>	<b>74.93%</b>
7310 Transfers of Indirect Costs	3,013,504	3,224,806	2,006,663	-1,218,143	-37.77%
7350 Transfers of Indirect Costs - Interfund					
<b>Subtotal, Direct Support/Indirect Costs</b>	<b>3,013,504</b>	<b>3,224,806</b>	<b>2,006,663</b>	<b>-1,218,143</b>	<b>-37.77%</b>
<b>TOTAL RESTRICTED EXPENDITURES</b>	<b>73,343,854</b>	<b>81,070,947</b>	<b>89,754,232</b>	<b>8,683,285</b>	<b>10.71%</b>

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>OTHER FINANCING SOURCES AND USES</b>					
7615 Interfund Transfer Out - Deferred Maintenance Fund	-1,144,338	-1,164,825	-1,215,600	-50,775	4.36%
8980 Contributions from Unrestricted Revenues	17,602,582	19,004,632	20,374,287	1,369,655	7.21%
Total Other Financing Sources/Uses	16,458,244	17,839,807	19,158,687	1,318,880	7.39%
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-385,294</b>	<b>3,964,811</b>	<b>-6,319,548</b>	<b>-10,284,359</b>	<b>-259.39%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	2,740,031	2,354,737	6,319,548	3,964,811	168.38%
Other Restatements					
Ending Balance June 30	<b>2,354,737</b>	<b>6,319,548</b>	<b>0</b>	<b>-6,319,548</b>	<b>-100.00%</b>
Components of Ending Fund Balance:					
Other Designations	2,354,737	6,319,548	0		
Medi-Cal Billing Options	160,824	38,712			
English Language Acquisition Program	246,954	122,569			
Career Tech Ed Supplies		70,252			
School Safety	58,014	94,965			
El Rancho Arts/Music		11,343			
Arts, Music, PE Supplies/Equipment		1,409,504			
CAHSEE Intensive Instruction Services	21,370	32,786			
CAHSEE Intervention Materials		4,635			
Supplemental School Counseling		310,422			
EIA	262,903	488,649			
Instructional Materials	907,286	902,147			
Williams Instructional Materials	133,758	122,766			
PAR	156,841	99,060			
Staff Development-Math/Reading	16,535	86,859			
Principals' Training AB75	23,026	14,428			
Pupil Retention Block	60,499	117,150			
Teacher Credentialing Block	33,553	232,783			
SLIP	270,879	367,842			
Site Discretionary Block Grant		960,267			
District Discretionary Block Grant		401,013			
Inst Matls, Library, Education Technology		135,430			

**ORANGE UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND DETAIL (01)**

	<b>AUDITED ACTUALS</b>	<b>UNAUDITED ACTUALS</b>	<b>REVISED BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>		
Routine Restricted Maintenance		291,766			
Nutrition Network		4,200			
CASA Donations	2,295				

**VIII.**  
**GENERAL FUND**  
**EXPENDITURES**

# GENERAL FUND EXPENDITURES

School districts are **labor intensive organizations**. In the Orange Unified School District, approximately 92% of the expenditures in the Unrestricted General Fund are for salaries and employee benefits. Salaries are separated into two categories: Certificated and Classified. As stated in the Budgetary Goals and Objectives (Section IV), enhancement of employee compensation plans is one of the District's four major budgetary goals for 2007/08. "*Dedicated To Quality Education*" is the theme that runs through the Orange Unified School District's Master Plan. Attracting and retaining quality personnel who provide a high standard of instruction and support for our students is achieved by maintaining a competitive employee compensation plan and a professional environment for our employees.

Because negotiations are still underway, salary settlement costs are not included in the budget. As in past practice, these expenditures will be added to the Budget once approved by the Board of Education and collective bargaining units.

## Certificated Salaries

Certificated salaries include teachers, administrators, counselors, librarians, psychologists, and other employees who maintain a credential with the State of California. All certificated personnel, with the exception of administrators, are represented by the Orange Unified Education Association (OUEA) for collective bargaining. Total certificated salaries are budgeted at \$119,223,752. Certificated salaries for bargaining unit members are budgeted at \$107,771,145. This amount includes step/column movement of 1.7 % or \$1,722,100

## Classified Salaries

Classified salaries are comprised of the District support staff and include: clerical, custodial, maintenance, aides, and those administrators who are not required to maintain a credential with the State of California.

All classified personnel, with the exception of the administrators, are represented by California School Employees Association (CSEA) for collective bargaining. Classified salaries include a historical 1.7% step increase. Additionally, all Board-approved positions are budgeted for a full year.

## Employee Benefits

Employee benefits include retirement contributions, unemployment insurance, workers' compensation, Social Security (OASDI), and Medicare. The cost of these benefits is determined by State and Federal formulas based upon a percentage of the employee's salary.

Other employee benefits relate to health insurance. The cost is determined by the insurance carrier and is based upon the utilization of the program.

The health insurance programs available to District employees provide a wide variety of plans, including HMO, PPO, and Indemnity. In addition to the medical insurance, the District provides dental, vision, and life insurance.



# GENERAL FUND EXPENDITURES

<u>Fringe Benefits</u>	<u>Certificated</u>	<u>Classified</u>
STRS	8.250%	
PERS		9.306%
OASDI	6.200%	6.200%
Medicare	1.450%	1.450%
Unemployment	.050%	.050%
Worker's Comp	1.640%	1.640%
PERS Reduction Transfer		3.714%
PERS EPMC		7.000%
OPEB Liability	1.150%	1.150%

**Fringe Benefits:** The expenditures for Health and Welfare benefits are projected to be \$17,051,384, an increase of \$865,000 from 2006/07 to 2007/08. This is due to increase in Kaiser Permanente Premium which is below the negotiated cap. In addition, the total projected retiree costs including the buyout payments (RMCO) is \$7,443,560. Total Employee Fringe Benefits are budgeted at \$46,292,272, a decrease of \$1,314,818. This is mainly due to the Supplemental Retirement Plan's (SRP) final payment in June 2007 of the five annual payments..

## Books and Supplies

The Books and Supplies category includes textbooks, library books, and supplies for the classrooms, office, custodial, and maintenance areas. \$15,703,927 is budgeted representing an increase of \$4,188,489 over 2006/07 primarily due to categorical carryovers.

## Contracted Services

The Contracted Services category includes items such as utilities, repairs, consultants, transportation, liability insurance, legal fees, postage, and service contracts. These expenditures are projected to increase \$4,348,715 from 2006/07. This is primarily due to carryovers from 2006/07. Utilities are projected to be \$4,875,900, an increase of \$11,365 from 2006/07. The unrestricted expenditures for this category are budgeted at \$10,868,192, an increase of \$698,707 from 2006/07 due to increase in insurance, consulting costs, rentals, leases, repairs and other non-capitalized improvements.

## Capital Outlay

The Capital Outlay Category includes the cost of new and replacement equipment. The budget in 2007/08 is primarily for equipment replacement in Maintenance & Operations. The budget provides a projected decrease of \$560,661. A total of \$251,474 is budgeted for 2007/08.

## Other Outgo

Other outgo includes payments to county offices, lease payments for portables and equipment, and payments to other districts. The total amount budgeted for this category is \$2,866,863.

# GENERAL FUND EXPENDITURES

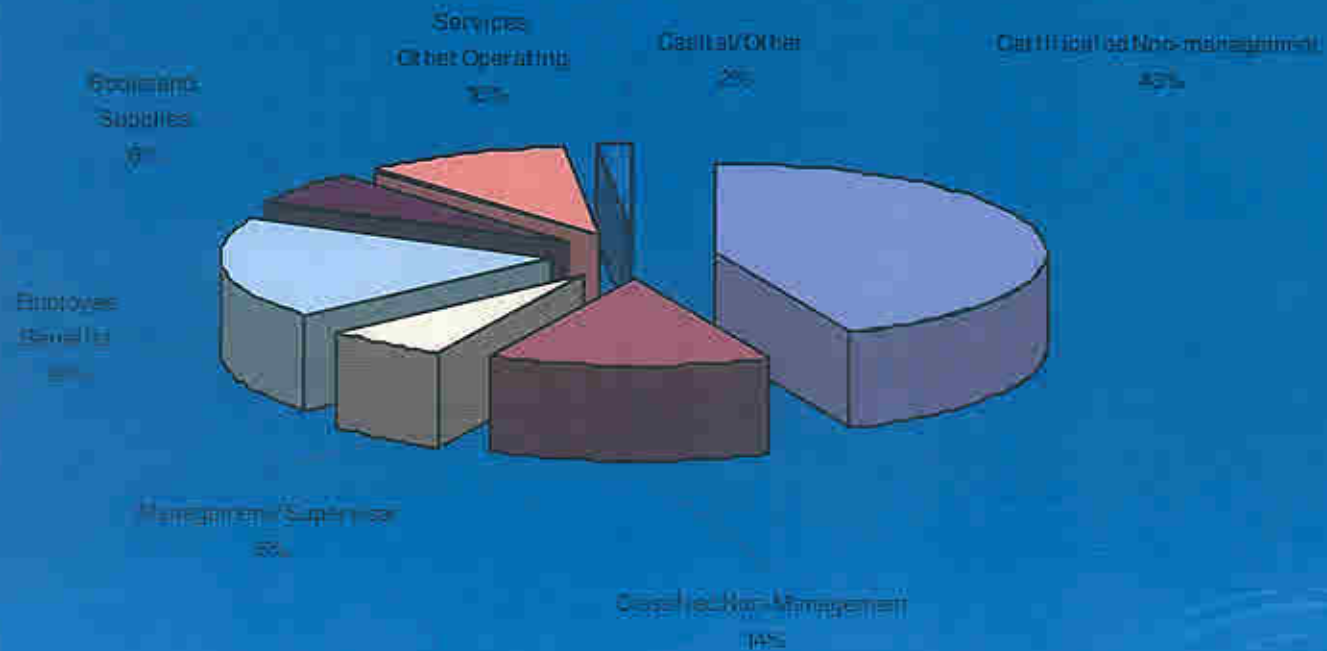
## Transfers Out

Transfers out are projected to be \$1,215,600. The District's deferred maintenance matching fund is projected to be \$1,215,600. This match requirement is based on one-half of one percent of the State-wide average General Fund expenditures. In total, transfers out are projected to be \$1,215,600 .



Olive Grammar School--1915

# GENERAL FUND EXPENDITURES 2007/08



# GENERAL FUND EXPENDITURES 2007/08

(in millions)

Certificated Non-Management Salaries	107.7
Classified Non-Management Salaries	34.7
Management & Supervisor Salaries	14.8
Employee Benefits	46.3
Books & Supplies	15.7
Operating	25.2
Capital/Other	<u>4.2</u>
<b>TOTAL EXPENDITURES</b>	<b>\$248.6</b>
<b>ENDING BALANCE</b>	<b><u>15.1</u></b>
<b>TOTAL GENERAL FUND</b>	<b>\$263.7</b>

**IX.**  
**GENERAL FUND**  
**BALANCE/RESERVES**

## GENERAL FUND BALANCE, RESERVES

### ENDING FUND BALANCE

The ending fund balance represents the fund balance at the beginning of the fiscal year (July 1) plus the net difference between budgeted revenues and expenditures. The 2007/08 beginning fund balance is \$24,540,986 as shown below.

	Unrestricted	Restricted	Total
Beginning Balance	18,221,438	6,319,548	24,540,986
Net Difference of Revenues/Expenditures	(3,119,438)	(6,319,548)	(9,438,986)
<b>Ending Balance</b>	<b>15,102,000</b>	<b>0</b>	<b>15,102,000</b>

The beginning balance of \$24,540,986 on June 30, 2007 unaudited actuals. When revenues exceed expenditures, the fund balance will be increased by the difference. However, when expenditures exceed revenues, the fund balance is *decreased*. This is termed "deficit spending". Continued deficit spending can deplete the fund balance and lead to potential fiscal problems. The District had a positive spending of \$2,833,359 in 2006/07. The District's 2007/08 Budget is projecting a \$9,438,986 deficit spending. The projected deficit includes (1) \$6,319,548 carryover of restricted revenues received in the prior year and projected to be spent in the budget year, (2) \$1,444,608 carryover of school site balances in the prior year and projected to be spent in the budget year. In reality, however, the District has a negative spending of \$1,674,830 in the budget year.

### RESERVES

Education Code section 42125 specifies that districts must reserve portions of their ending fund balance for revolving cash, prepaid expenditures, and stores inventory. Additionally any Restricted General Fund balance related to an entitlement carryover must be accounted for as legally restricted reserves. The governing board may also designate amounts to be used for a specific purpose such as school site carryover.

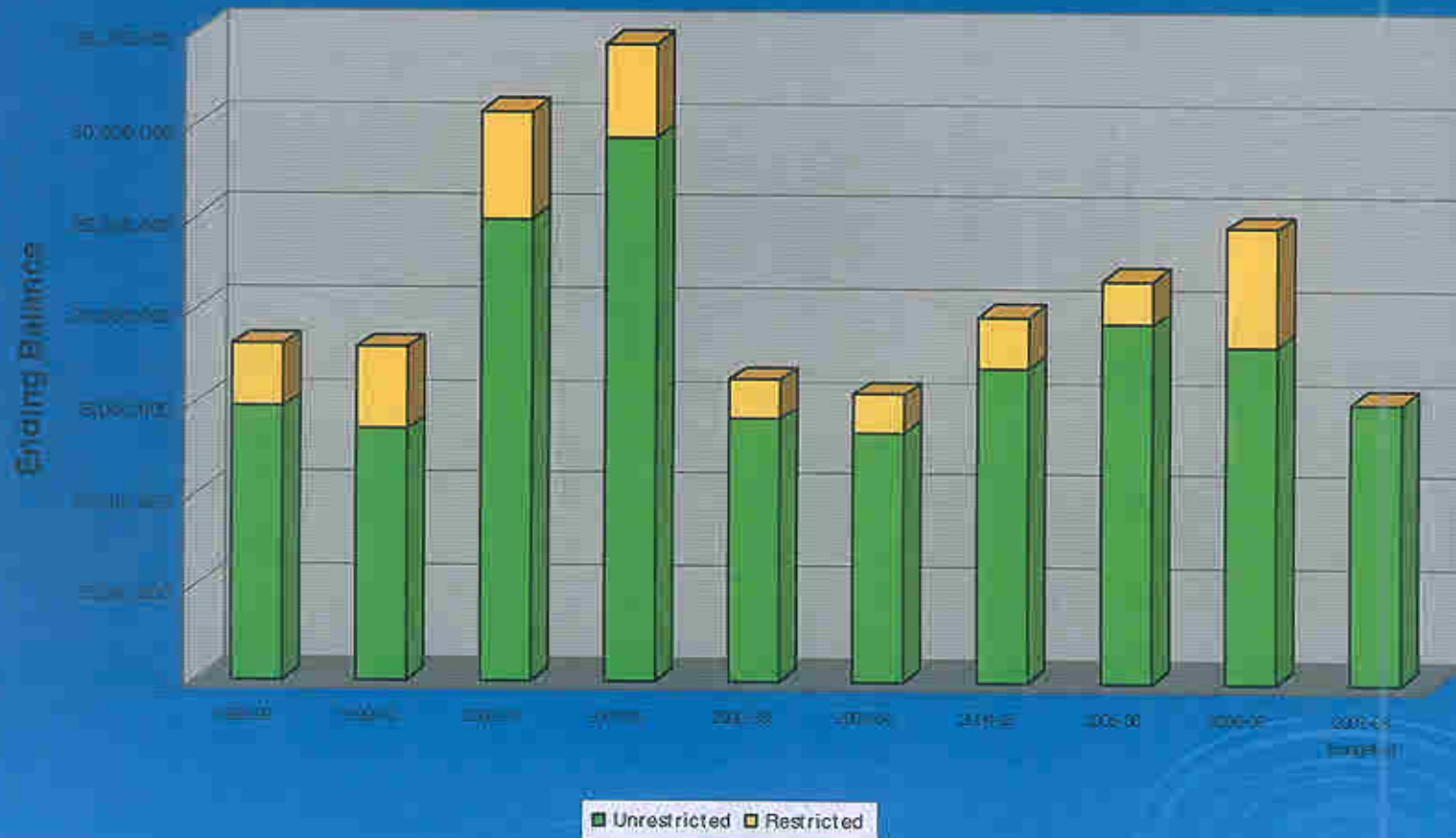
The State of California requires the District to maintain a three percent (3%) reserve designated for economic uncertainties (DEU). The DEU reserve for 200708 is 3% or \$7,458,647. This meets the State's criteria and meets the Board of Education's goal. Maintaining a DEU reserve of 3% allows the District to maintain its quality educational programs and support services should shortfalls occur in state or other funding sources.

Total reserves are \$15,102,000 comprised of the following:

<b>Ending Fund Balance, June 30, 2008</b>	<b>\$15,102,000</b>
Reserve Amounts:	
Revolving Cash	125,000
Stores	150,000
El Rancho Beginning Balance	700,000
Non-Resident Tuition	56,127
3% Economic Uncertainties	<u>7,458,647</u>
<b>Total Reserves</b>	<b>8,489,774</b>
Unappropriated Amount (Ending Fund Balance Less Reserves)	<b>\$6,612,226</b>

As shown, \$6,612,226 is projected to be unappropriated (not budgeted) and available for expenditures approved by the Board of Education.

# DISTRICT NET ENDING BALANCES, 1998/99 – 2007/08



**X.**  
**OTHER DISTRICT FUNDS**



# OTHER DISTRICT FUNDS

The District maintains other funds in which it accounts for the revenues and expenditures pertaining to specialized operations. These funds have been established under the authority of various provisions of the *Education Code*. The following funds are included in this section:

- ‡ Adult Education Fund (11)
- ‡ Child Development Fund (12)
- ‡ Cafeteria Fund (13)
- ‡ Deferred Maintenance Fund (14)
- ‡ Capital Facilities Fund (Developer Fees) (25)
- ‡ State School Building Lease-Purchase Fund (30)
- ‡ County School Facilities Fund (35)
- ‡ Special Reserve – Capital Projects Fund (40)
- ‡ Debt Service Fund (56)
- ‡ SELF Insurance Fund (67)
- ‡ Retiree Health Benefits Fund (71)

## ADULT EDUCATION—FUND 11

The Adult Education Fund is used to account separately for federal, state, and local revenues for adult education programs.

**The principal revenues in this Fund are the following:**

- ✓ Adult Education Block Entitlement
- ✓ Apprentice Transfer from the General Fund
- ✓ Job Training Partnership Act (JTPA)
- ✓ Other Federal Revenue (e.g., Adult Basic Education)
- ✓ All Other State Revenue
- ✓ Interest
- ✓ Adult Education Fees
- ✓ All Other Local Revenue

Expenditures in this Fund must be for adult education purposes only. Money received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501).

## CHILD DEVELOPMENT FUND—FUND 12

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs (*Education Code* section 8328).

**The principal revenues and other sources in this Fund are the following:**

- ✓ Economic Opportunity Act
- ✓ Child Nutrition Programs (Federal)
- ✓ State Preschool
- ✓ Child Nutrition Programs (State)
- ✓ Child Development Apportionments
- ✓ All Other State Revenue
- ✓ Interest
- ✓ Child Development Parent Fees
- ✓ All Other Local Revenue
- ✓ Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

# OTHER DISTRICT FUNDS

## CAFETERIA FUND—FUND 13

The Cafeteria Fund is used to account separately for federal, state, and local resources to operate the food service program.

**The principal revenues in this Fund are the following:**

- ✓ Child Nutrition Programs (Federal)
- ✓ Child Nutrition Programs (State)
- ✓ Food Service Sales
- ✓ Interest
- ✓ All Other Local Revenues

The Cafeteria Fund shall be used only for expenditures for the operation of the Local Education Agency's food service program.

## DEFERRED MAINTENANCE FUND—FUND 14

### Fund Description

The Deferred Maintenance Fund exists to accumulate state appropriations, district matching contributions, and qualifying expenditures restricted for the purpose of pre-approved deferred maintenance projects (*Education Code* sections 17582-17587).

### Program Description

The purpose of the Deferred Maintenance Program is to fund major repairs or replacement of asbestos-containing materials, blacktop and slurry seal, floor covering, classroom lighting, electrical communication systems (public announcement and fire alarms), exterior and interior paint, plumbing, roofing, heating, air conditioning, and wall systems.

Annually, the District applies to the State Allocation Board for participation in the basic State School Deferred Maintenance Program. Through this annual application, the District requests an apportionment of State matching funds as provided by *Education Code* section 17584.1. As part of this application, the District itemizes a Five-Year Deferred Maintenance Plan. This plan is generally all encompassing and includes projects in excess of the available funds. Thus, not all projects on the list will be completed. The total Five-Year project costs are estimated to be over \$49 million. However, if a project is not included on the Five-Year plan, then work on that project does not qualify for Deferred Maintenance Fund dollars.

### Funding

The Deferred Maintenance Program is funded from two sources: (1) district contribution and (2) state matching funds. For every dollar the District contributes, the State is supposed to appropriate a dollar-for-dollar match. In 2007/08, the District's contribution is \$1,215,600 and the State's appropriation portion is anticipated to be matched at 95% for this year.

### Current Projects

For budgetary purposes, \$2,500,000 is included for the following projects on the District's approved Five-Year Deferred Maintenance Plan:

# OTHER DISTRICT FUNDS

<u>Deferred Maintenance</u>	
<u>Projects for 07-08</u>	
<u>Projects</u>	<u>Estimated Cost</u>
<b>Fire Alarms</b>	
Fletcher Elementary	\$162,225.00
Villa Park Elementary	\$205,446.00
Canyon High	\$424,479.00
<b>Electrical</b>	
Riverdale Elementary	\$97,200.00
Lampson Elementary	\$20,900.00
Crescent Elementary	\$50,112.00
El Modena High	\$43,641.00
<b>Plumbing</b>	
Villa Park High	\$141,715.00
Santiago Charter Middle School	\$3,700.00
California Elementary	\$32,500.00
Canyon Rim Elementary	\$4,362.00
<b>Painting</b>	
Villa Park Elementary	\$55,780.00
La Veta Elementary	\$25,343.00
Cerro Villa Middle School	\$6,766.00
Serrano Elementary	\$4,400.00
Imperial Elementary	\$12,000.00
Linda Vista Elementary	\$12,000.00
Panorama Elementary	\$11,700.00
Silverado Elementary	\$11,700.00
Nohl Ranch Elementary	\$11,700.00
Fletcher Elementary	\$15,753.00
Canyon High	\$140,000.00
Riverdale Elementary	\$26,906.00
<b>Asphalt</b>	
Crescent Elementary	\$235,768.00
Cerro Villa Middle School	\$55,024.00
Serrano Elementary	\$338,461.00
Imperial Elementary	\$186,467.00
Panorama Elementary	\$163,952.00
<b>TOTAL PROPOSED COSTS</b>	<b>\$2,500,000.00</b>

The remaining Deferred Maintenance funds will be used for small projects such as carpet replacement, door replacements, and restroom partition replacements as set forth in the Five-Year Plan.

## CAPITAL FACILITIES FUND--FUND 25

The Capital Facilities Fund exists to account for monies received from fees levied on developers (Developer Fees), property owners,

or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (*Government Code* sections 65970-65981) or private agreements between a school district and the developer. Expenditures from this Fund are associated with growth-related projects and are restricted to the purpose intended.

### Current and Projected Funding

Current Developer Fee rates are \$2.63 per square foot of qualifying residential construction and .42 cents for qualifying commercial/industrial construction. Based on this rate, the estimated revenue from Developer Fees for 2007/08 is \$1,300,000. Interest earnings are expected to provide a minimum amount of revenue due to the low beginning fund balance. Interest earnings are based on beginning fund balances and interest rates during future periods.

# OTHER DISTRICT FUNDS

## STATE SCHOOLBUILDING LEASE- PURCHASE FUND—FUND 30

The State School Building Lease-Purchase Fund is used primarily to account separately for state apportionments as provided by *Education Code* sections 17000-17039. The Local Education Agency (LEA) may be required to transfer to this fund any available monies from other funds as the LEA's contribution to a particular project.

**The principal revenues/other sources in this Fund are the following:**

- ✓ Interest
- ✓ Transfers In
- ✓ School Facilities Apportionments

Typical expenditures in this fund are items charged to Buildings and Improvements of Buildings (Object 6200) and Books and Media for New School Libraries (Object 6300). Currently, this fund has a \$0 balance.

## COUNTY SCHOOL FACILITIES FUND— FUND 35

The County School Facilities Fund is established pursuant to *Education Code* section 17170.43 to receive apportionments from the State School Facilities fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

**The principal revenues and other sources in this Fund include:**

- ✓ School Facilities Apportionments
- ✓ Interest
- ✓ Interfund Transfers In

Typical expenditures in this fund are for the costs of site, site improvements, buildings, building improvements, and furniture/fixtures capitalized as a part of the construction project.

## SPECIAL RESERVE FUND (CAPITAL PROJECTS)—FUND 40

The Special Reserve Fund – Capital Projects exists primarily to provide for monies for capital outlay purposes (*Education Code* section 42840). Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease with option to purchase real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235).

**The principal revenue and other source accounts in this Fund are:**

- ✓ Rentals and Leases
- ✓ Interest
- ✓ Other Authorized Interfund Transfers In
- ✓ Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund *must be expended for capital outlay purposes*. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of Local Education Agency's property, and future maintenance and renovation of school sites

## OTHER DISTRICT FUNDS

(*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

### DEBT SERVICE FUND—FUND 56

The Debt Service Fund is used for the accumulation of resources for, and the retirement of, principal and interest on general long-term debt. Monies are used to pay for Certificates of Participation.

**The principal source in this Fund includes:**

- ✓ Other Authorized Interfund Transfers In

Expenditures are most commonly made against Debt Service (Object 7430) accounts.

### SELF-INSURANCE FUND—FUND 67

Self-Insurance Funds are used to separate monies received for self-insurance activities from other operating funds of a Local Education Agency. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566). However, the District maintains one Self-Insurance Fund--the Workers' Compensation Fund.

**The principal revenues in this Fund are the following:**

- ✓ Interest
- ✓ In-District Premiums/Contributions
- ✓ Interagency Revenues
- ✓ All Other Local Revenue

Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-

but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs. Most of the activities of the Self-Insurance Fund should be coded to enterprise (Function 6000) accounts (*See California School Accounting Manual, Part I, Procedure No. 775*).

Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566 and *Government Code* section 53205).

### RETIREE BENEFITS FUND—FUND 71

The Retiree Benefit Fund exists to account separately for restricted money retirement benefit payments.

Money may be transferred to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligation requirements. Payments may be made from the Fund for insurance, annuities, administrative costs, or any other authorized purpose (*Education Code* section 42850). The District uses this Fund to provide health and welfare benefits for retired District employees.

**The principal revenues in this Fund include:**

- ✓ Interest
- ✓ In-District Premiums/Contributions
- ✓ All Other Local Revenue

**ORANGE UNIFIED SCHOOL DISTRICT  
ADULT EDUCATION FUND (11)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Revenue Limit Sources	30,940	13,590	0	-13,590	-100.00%
Other State Revenue			15,497	15,497	New
Other Local Revenue	2,468	3,328	300	-3,028	-90.99%
<b>TOTAL REVENUES</b>	<b>33,408</b>	<b>16,918</b>	<b>15,797</b>	<b>-1,121</b>	<b>-6.63%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	21,869	6,666	5,977	-689	-10.34%
Classified Salaries	5,240	2,014	5,312	3,298	163.75%
Employee Benefits	3,823	972	1,047	75	7.72%
Books and Supplies	1,500	202	3,064	2,862	1416.83%
Services, Other Operating Exp.	69	66	0	-66	-100.00%
Direct Support/Indirect Costs	1,645	466	397	-69	-14.81%
<b>TOTAL EXPENDITURES</b>	<b>34,146</b>	<b>10,386</b>	<b>15,797</b>	<b>5,411</b>	<b>52.10%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	0	0	0	
b) Transfers Out	0	0	0	0	
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-738</b>	<b>6,532</b>	<b>0</b>	<b>-6,532</b>	<b>-100.00%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>45,735</b>	<b>44,997</b>	<b>51,529</b>	<b>6,532</b>	<b>14.52%</b>
Ending Balance June 30	<b>44,997</b>	<b>51,529</b>	<b>51,529</b>	<b>0</b>	<b>0.00%</b>
Components of Ending Fund Balance:					
Other Designations	44,996	51,529	51,529	0	0.00%
<i>Adult Education</i>	44,996	51,529	51,529	0	

**ORANGE UNIFIED SCHOOL DISTRICT  
CHILD DEVELOPMENT FUND (12)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Federal Revenue	18,603	-1,019	0	1,019	-100.00%
Other State Revenue	735,670	979,090	1,007,619	28,529	2.91%
Other Local Revenue	4,191,146	4,417,612	4,363,000	-54,612	-1.24%
<b>TOTAL REVENUES</b>	<b>4,945,419</b>	<b>5,395,683</b>	<b>5,370,619</b>	<b>-25,064</b>	<b>-0.46%</b>
<b>EXPENDITURES</b>					
Certificated Salaries	202,799	261,518	276,664	15,146	5.79%
Classified Salaries	2,795,769	2,997,282	3,325,253	327,971	10.94%
Employee Benefits	1,210,844	1,293,430	1,420,898	127,468	9.86%
Books and Supplies	188,960	264,016	244,700	-19,316	-7.32%
Services, Other Operating Exp.	169,224	226,655	286,300	59,645	26.32%
Capital Outlay	0	34,322	60,000	25,678	74.81%
Other Outgo	12,362	12,362	42,362	30,000	242.68%
Direct Support/Indirect Costs	122,607	151,497	142,501	-8,996	-5.94%
<b>TOTAL EXPENDITURES</b>	<b>4,702,565</b>	<b>5,241,082</b>	<b>5,798,678</b>	<b>557,596</b>	<b>10.64%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>242,854</b>	<b>154,601</b>	<b>-428,059</b>	<b>-582,660</b>	<b>-376.88%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>65,448</b>	<b>308,302</b>	<b>462,903</b>	<b>154,601</b>	<b>50.15%</b>
Ending Balance June 30	<b>308,302</b>	<b>462,903</b>	<b>34,844</b>	<b>-428,059</b>	<b>-92.47%</b>
Components of Ending Fund Balance:					
Prepaid Expenditures	0	0	0	0	0.00%
Other Designations	308,302	462,903	34,844	-428,059	-92.47%
Child Development Services	308,302	109,903	34,844		
Reserve for declining enrollment		128,000			
Technology financing		30,000			
Portable/Facility repairs		195,000			

**ORANGE UNIFIED SCHOOL DISTRICT  
CAFETERIA FUND (13)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Federal Revenue	3,744,146	4,075,675	4,227,044	151,369	3.71%
Other State Revenue	245,688	451,600	450,000	-1,600	-0.35%
Other Local Revenue	3,251,113	3,254,932	3,188,000	-66,932	-2.06%
<b>TOTAL REVENUES</b>	<b>7,240,947</b>	<b>7,782,207</b>	<b>7,865,044</b>	<b>82,837</b>	<b>1.06%</b>
<b>EXPENDITURES</b>					
Classified Salaries	2,579,723	2,771,838	2,861,008	89,170	3.22%
Employee Benefits	977,129	1,045,833	1,113,810	67,977	6.50%
Books and Supplies	3,261,073	3,436,870	3,416,858	-20,012	-0.58%
Services, Other Operating Exp.	189,155	161,536	475,000	313,464	194.05%
Capital Outlay	5,059	124,780	0	-124,780	-100.00%
Other Outgo	0	0	0	0	0.00%
Direct Support/Indirect Costs	235,000	255,000	3,142	-251,858	-98.77%
<b>TOTAL EXPENDITURES</b>	<b>7,247,139</b>	<b>7,795,857</b>	<b>7,869,818</b>	<b>73,961</b>	<b>0.95%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-6,192</b>	<b>-13,650</b>	<b>-4,774</b>	<b>8,876</b>	<b>-65.03%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>176,754</b>	<b>170,562</b>	<b>156,912</b>	<b>-13,650</b>	<b>-8.00%</b>
Ending Balance June 30	<b>170,562</b>	<b>156,912</b>	<b>152,138</b>	<b>-4,774</b>	<b>-3.04%</b>
Components of Ending Fund Balance:					
Reserve for Revolving Cash	10,000	10,000	10,000	0	0.00%
Reserve for Stores	154,427	141,208	140,000	-1,208	-0.86%
Designated for Economic Uncertainties					
Other Designations	6,135	5,704	2,138	-3,566	-62.52%
<i>Cafeteria</i>	6,135	5,704	2,138		



**ORANGE UNIFIED SCHOOL DISTRICT  
DEFERRED MAINTENANCE FUND (14)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Other State Revenue	1,235,719	1,122,479	1,256,000	133,521	11.90%
Other Local Revenue	86,709	154,872	125,000	-29,872	-19.29%
<b>TOTAL REVENUES</b>	<b>1,322,428</b>	<b>1,277,351</b>	<b>1,381,000</b>	<b>103,649</b>	<b>8.11%</b>
<b>EXPENDITURES</b>					
Books and Supplies	1,257,241	236,543	414,503	177,960	75.23%
Services, Other Operating Exp.	30,599	719,861	707,829	-12,032	-1.67%
Capital Outlay	382,797	1,816,813	1,421,638	-395,175	-21.75%
<b>TOTAL EXPENDITURES</b>	<b>1,670,637</b>	<b>2,773,217</b>	<b>2,543,970</b>	<b>-229,247</b>	<b>-8.27%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	1,414,015	1,950,056	1,215,600	-734,456	-37.66%
b) Transfers Out	0	0	0	0	0.00%
Other Sources/Uses					
<b>Total Other Financing Sources/Uses</b>	<b>1,414,015</b>	<b>1,950,056</b>	<b>1,215,600</b>	<b>-734,456</b>	<b>-37.66%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>1,065,806</b>	<b>454,190</b>	<b>52,630</b>	<b>-401,560</b>	<b>-88.41%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	2,519,455	3,585,261	4,039,451	454,190	12.67%
Ending Balance June 30	3,585,261	4,039,451	4,092,081	52,630	1.30%
Components of Ending Fund Balance:					
Designated for Economic Uncertainties					
Other Designations	3,585,260	4,039,451	4,092,081	52,630	1.30%
<i>Deferred Maintenance</i>	<i>3,585,260</i>	<i>4,039,451</i>	<i>4,092,081</i>		

**ORANGE UNIFIED SCHOOL DISTRICT  
CAPITAL FACILITIES FUND (25)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Other Local Revenue	1,773,278	2,039,526	1,480,000	-559,526	-27.43%
<b>TOTAL REVENUES</b>	<b>1,773,278</b>	<b>2,039,526</b>	<b>1,480,000</b>	<b>-559,526</b>	<b>-27.43%</b>
<b>EXPENDITURES</b>					
Classified Salaries	384,346	469,648	542,199	72,551	15.45%
Employee Benefits	138,969	148,625	184,196	35,571	23.93%
Books and Supplies	33,892	54,972	30,200	-24,772	-45.06%
Services, Other Operating Exp.	93,037	157,619	202,195	44,576	28.28%
Capital Outlay	365,105	578,498	951,497	372,999	64.48%
Other Outgo	263,461	262,847	258,320	-4,527	-1.72%
Direct Support/Indirect Costs					
<b>TOTAL EXPENDITURES</b>	<b>1,278,810</b>	<b>1,672,209</b>	<b>2,168,607</b>	<b>496,398</b>	<b>29.69%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	0	0	0	0	
b) Transfers Out	0	0	0	0	
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>494,468</b>	<b>367,317</b>	<b>-688,607</b>	<b>-1,055,924</b>	<b>-287.47%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	4,068,276	4,562,744	4,930,061	367,317	8.05%
Ending Balance June 30	4,562,744	4,930,061	4,241,454	-688,607	-13.97%
Components of Ending Fund Balance:					
Other Designations	4,562,743	4,930,061	4,241,454	-688,607	-13.97%
<i>Capital Facilities</i>	<i>4,562,743</i>	<i>4,930,061</i>	<i>4,241,454</i>		

**ORANGE UNIFIED SCHOOL DISTRICT  
COUNTY SCHOOL FACILITIES FUND (35)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Other State Revenue	2,818,286	762,000	0	-762,000	-100.00%
Other Local Revenue	27,459	93,507	89,000	-4,507	-4.82%
<b>TOTAL REVENUES</b>	<b>2,845,745</b>	<b>855,507</b>	<b>89,000</b>	<b>-766,507</b>	<b>-89.60%</b>
<b>EXPENDITURES</b>					
Books and Supplies	252,942	131,736	0	-131,736	-100.00%
Services, Other Operating Exp.	17,545	1,859	1,900	41	2.21%
Capital Outlay	936,588	218,148	1,718,655	1,500,507	687.84%
Other Outgo					
Direct Support/Indirect Costs					
<b>TOTAL EXPENDITURES</b>	<b>1,207,075</b>	<b>351,743</b>	<b>1,720,555</b>	<b>1,368,812</b>	<b>389.15%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	1,878,856	0	0	0	0.00%
b) Transfers Out	-1,624,574	-765,161	0	765,161	-100.00%
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
<b>Total Other Financing Sources/Uses</b>	<b>254,282</b>	<b>-765,161</b>	<b>0</b>	<b>765,161</b>	<b>-100.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>1,892,952</b>	<b>-261,397</b>	<b>-1,631,555</b>	<b>-1,370,158</b>	<b>524.17%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	-	<b>1,892,952</b>	<b>1,631,555</b>	<b>-261,397</b>	<b>-13.81%</b>
Ending Balance June 30	<b>1,892,952</b>	<b>1,631,555</b>	<b>0</b>	<b>-1,631,555</b>	<b>-100.00%</b>
Components of Ending Fund Balance:					
Other Designations	1,892,952	1,631,555	0	-1,631,555	-100.00%
<i>La Veta Modernization-District Match</i>	829,831	810,396			
<i>McPherson Modernization-District Match</i>	779,355	821,159			
<i>La Veta Modernization-State Funds</i>	283,766	-			
<i>Unappropriated Amount</i>					

**ORANGE UNIFIED SCHOOL DISTRICT  
SPECIAL RESERVE FUND (40)**

	AUDITED ACTUALS 2005-2006	UNAUDITED ACTUALS 2006-2007	REVISED BUDGET 2007-2008	DIFFERENCE	PERCENT CHANGE
<b>REVENUES</b>					
Other Local Revenue	1,298,726	815,132	365,000	-450,132	-55.22%
<b>TOTAL REVENUES</b>	<b>1,298,726</b>	<b>815,132</b>	<b>365,000</b>	<b>-450,132</b>	<b>-55.22%</b>
<b>EXPENDITURES</b>					
Classified Salaries	5,470	1,978	3,000	1,022	51.67%
Employee Benefits	575	208	317	109	52.40%
Books and Supplies	1,472	0	0	0	0.00%
Services, Other Operating Exp.	94,719	10,984	1,045,126	1,034,142	9414.99%
Capital Outlay	1,584,196	50,618	41,972	-8,646	-17.08%
Other Outgo	15,102	15,018	15,102	84	0.56%
Direct Support/Indirect Costs					
<b>TOTAL EXPENDITURES</b>	<b>1,701,534</b>	<b>78,806</b>	<b>1,105,517</b>	<b>1,026,711</b>	<b>1302.83%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In (General Fund)	2,094,115	20,935		-20,935	-100.00%
b) Transfers Out (General Fund)	-1,878,857	-29,676		29,676	-100.00%
Other Sources/Uses					
a) Sources	0	0	0	0	0.00%
b) Uses					
<b>Total Other Financing Sources/Uses</b>	<b>215,258</b>	<b>-8,741</b>	<b>0</b>	<b>8,741</b>	<b>-100.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-187,550</b>	<b>727,585</b>	<b>-740,517</b>	<b>-1,468,102</b>	<b>-201.78%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	7,546,155	7,358,605	8,086,190	727,585	9.89%
Ending Balance June 30	7,358,605	8,086,190	7,345,673	-740,517	-9.16%
Components of Ending Fund Balance:					
Other Designations	7,358,605	8,086,190	7,345,673	-740,517	-9.16%
<i>Special Reserve Capital Projects</i>	7,153,397	6,203,575	6,345,673		
<i>Anaheim Hills Elementary</i>	29,674	1,000,000			
<i>HVAC - Esplanade</i>					
<i>HVAC - Jordan</i>					
<i>HVAC - La Veta</i>					
<i>HVAC - Palmyra</i>					
<i>HVAC - Villa Park Elementary</i>					
<i>HVAC - McPherson</i>					
<i>HVAC - El Rancho</i>	38,104				
<i>Yorba Grounds</i>	37,430	61,680			
<i>Kelly Stadium Refurbishment Fund</i>	100,000	800,000	1,000,000		
<i>Williams Repair</i>		20,935			

**ORANGE UNIFIED SCHOOL DISTRICT  
DEBT SERVICE FUND (56)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Other Local Revenue	3,592,092	3,491,471	3,334,000	-157,471	-4.51%
<b>TOTAL REVENUES</b>	<b>3,592,092</b>	<b>3,491,471</b>	<b>3,334,000</b>	<b>-157,471</b>	<b>-4.51%</b>
<b>EXPENDITURES</b>					
Other Outgo	2,295,504	2,433,413	2,934,718	501,305	20.60%
<b>TOTAL EXPENDITURES</b>	<b>2,295,504</b>	<b>2,433,413</b>	<b>2,934,718</b>	<b>501,305</b>	<b>20.60%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>1,296,588</b>	<b>1,058,058</b>	<b>399,282</b>	<b>-658,776</b>	<b>-62.26%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>2,794,315</b>	<b>4,090,903</b>	<b>5,148,961</b>	<b>1,058,058</b>	<b>25.86%</b>
Ending Balance June 30	<b>4,090,903</b>	<b>5,148,961</b>	<b>5,548,243</b>	<b>399,282</b>	<b>7.75%</b>
Components of Ending Fund Balance:					
Undesignated Amount	4,090,903	5,148,961			
Unappropriated Amount			5,548,243		

**ORANGE UNIFIED SCHOOL DISTRICT  
SELF INSURANCE FUND (67)**

	<b>AUDITED ACTUALS</b>	<b>UNAUDITED ACTUALS</b>	<b>REVISED BUDGET</b>	<b>DIFFERENCE</b>	<b>PERCENT CHANGE</b>
	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>		
<b>REVENUES</b>					
Other Local Revenue	3,942,236	3,941,911	3,225,000	-716,911	-18.19%
<b>TOTAL REVENUES</b>	<b>3,942,236</b>	<b>3,941,911</b>	<b>3,225,000</b>	<b>-716,911</b>	<b>-18.19%</b>
<b>EXPENDITURES</b>					
Classified Salaries	138,159	140,832	145,059	4,227	3.00%
Employee Benefits	41,896	44,298	52,042	7,744	17.48%
Books and Supplies	800	79	3,500	3,421	4330.38%
Services, Other Operating Exp.	1,105,511	1,613,949	1,281,000	-332,949	-20.63%
<b>TOTAL EXPENDITURES</b>	<b>1,286,366</b>	<b>1,799,158</b>	<b>1,481,601</b>	<b>-317,557</b>	<b>-17.65%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
Other Sources/Uses					
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>2,655,870</b>	<b>2,142,753</b>	<b>1,743,399</b>	<b>-399,354</b>	<b>-18.64%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>2,522,641</b>	<b>5,178,511</b>	<b>7,321,264</b>	<b>2,142,753</b>	<b>41.38%</b>
Ending Balance June 30	<b>5,178,511</b>	<b>7,321,264</b>	<b>9,064,663</b>	<b>1,743,399</b>	<b>23.81%</b>
Components of Ending Fund Balance:					
Prepaid Expenditures	0	0	0		
Other Designations	5,178,510	7,321,264	9,064,663	1,743,399	23.81%
Workers Compensation	5,178,510	7,321,264	9,064,663		

**ORANGE UNIFIED SCHOOL DISTRICT  
RETIREE BENEFITS FUND (71)**

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2005-2006	2006-2007	2007-2008		
<b>REVENUES</b>					
Other Local Revenue	739,758	1,435,801	1,915,000	479,199	33.38%
<b>TOTAL REVENUES</b>	<b>739,758</b>	<b>1,435,801</b>	<b>1,915,000</b>	<b>479,199</b>	<b>33.38%</b>
<b>EXPENDITURES</b>					
Services, Other Operating Exp.	6,235,650	782,475	755,772	-26,703	-3.41%
<b>TOTAL EXPENDITURES</b>	<b>6,235,650</b>	<b>782,475</b>	<b>755,772</b>	<b>-26,703</b>	<b>-3.41%</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers					
a) Transfers In	265,898	79,125	0	-79,125	-100.00%
b) Transfers Out					
Other Sources/Uses					
<b>Total Other Financing Sources/Uses</b>	<b>265,898</b>	<b>79,125</b>	<b>0</b>	<b>-79,125</b>	<b>-100.00%</b>
<b>NET INCREASE(DECREASE) FUND BALANCE</b>	<b>-5,229,994</b>	<b>732,451</b>	<b>1,159,228</b>	<b>426,777</b>	<b>58.27%</b>
<b>FUND BALANCE, RESERVES</b>					
Beginning Fund Balance July 1	<b>18,047,970</b>	<b>12,817,976</b>	<b>13,550,427</b>	<b>732,451</b>	<b>5.71%</b>
Ending Balance June 30	<b>12,817,976</b>	<b>13,550,427</b>	<b>14,709,655</b>	<b>1,159,228</b>	<b>8.55%</b>
Components of Ending Fund Balance:					
Other Designations	12,817,976	13,550,427	14,709,655	1,159,228	8.55%
<i>Santiago REMCO Payments</i>	230,790	149,790	149,790		
<i>Santiago Retiree Benefits</i>	166,803	130,383	73,509		
<i>Santiago Already Retired</i>	95,457	237,155	237,155		
<i>RMCO Leadership Retiree Payments</i>	73,912	73,912	73,912		
<i>RMCO Leadership Already Retired</i>	111,088	68,035	39,506		
<i>RMCO #2 Retiree Payments</i>	106,706	106,706	106,706		
<i>RMCO #2 Already Retired</i>	350,635	214,376	105,117		
<i>RMCO #1 Retiree Payments</i>	911,790	805,665	805,665		
<i>RMCO #1 Already Retired</i>	361,588	342,839	210,605		
<i>Retiree Waivers</i>	2,103,444	1,483,894	1,093,194		
<i>Retiree Benefits</i>	8,305,763	9,937,672	11,814,496		

**XI.**  
**2006/07 UNAUDITED**  
**ACTUALS &**  
**2006/07 BUDGET**



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2006-07 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 13, 2007

To the Superintendent of Public Instruction:

2006-07 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

County Office of Education

School District

Wendy Benkert

Barbara Stephens

Name  
Assistant Superintendent-Business Services

Name  
Director - Fiscal Assistance

Title  
(714) 966-4229

Title  
(714) 628-4044

Telephone

Telephone

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2008-09 budget year:

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

Unaudited Actuals  
FINANCIAL REPORTS  
2006-07 Unaudited Actuals  
Summary of Unaudited Actuals Data Submission

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 its accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.	61.78%
	CEA Deficiency Amount 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 If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues 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 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	\$147,912,054.12
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.	\$147,912,054.12
ICR	Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2008-09, subject to CDE approval.	2.17%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2008-09 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
ROP	Amount in Excess of Allowable Contribution 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 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	\$3,505,551.97
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$3,786,708.69

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			16,994.79	16,727.92	16,727.92	16,727.92
a. Kindergarten	1,894.42	1,899.62				
b. Grades One through Three	6,184.18	6,181.34				
c. Grades Four through Six	6,490.62	6,485.96				
d. Grades Seven and Eight	2,405.20	2,397.99				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	20.37	22.10				
g. Community Day School						
2. Special Education						
a. Special Day Class	528.92	533.68	528.92	515.51	515.51	515.51
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	34.06	34.29	34.29	34.29	34.29	34.29
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	15.97	16.56	16.56	16.56	16.56	16.56
3. TOTAL, ELEMENTARY	17,573.74	17,571.54	17,574.56	17,294.28	17,294.28	17,294.28
<b>HIGH SCHOOL</b>						
4. General Education			8,809.70	8,944.42	8,944.42	8,944.42
a. Grades Nine through Twelve	8,497.63	8,467.84				
b. Continuation Education	272.52	269.89				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	39.55	41.34				
e. Community Day School						
5. Special Education						
a. Special Day Class	380.11	379.25	380.11	385.43	385.43	385.43
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	23.46	23.97	23.97	23.97	23.97	23.97
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	9.38	9.47	9.47	9.47	9.47	9.47
6. TOTAL, HIGH SCHOOL	9,222.65	9,191.76	9,223.25	9,363.29	9,363.29	9,363.29
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (E.C.1982[a])						
a. Elementary	136.84	126.30	136.84	136.84	136.84	136.84
b. High School	211.89	191.47	211.89	211.89	211.89	211.89
8. Special Education						
a. Special Day Class - Elementary	8.46	9.41	8.46	8.46	8.46	8.46
b. Special Day Class - High School	21.10	21.39	21.10	21.10	21.10	21.10
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	378.29	348.57	378.29	378.29	378.29	378.29
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,174.68	27,111.87	27,176.10	27,035.86	27,035.86	27,035.86
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2006-07 Unaudited Actuals			2007-08 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned	5.59	5.37	5.37	6.00	6.00	6.00
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)	5.59	5.37	5.37	6.00	6.00	6.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	27,180.27	27,117.24	27,181.47	27,041.86	27,041.86	27,041.86
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY	175,021.00	181,406.00	181,406.00	181,406.00	181,406.00	181,406.00
20. HIGH SCHOOL	281,214.00	307,388.00	307,388.00	307,388.00	307,388.00	307,388.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	456,235.00	488,794.00	488,794.00	488,794.00	488,794.00	488,794.00
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (E.C. 47660)						
b. All Other Block Grant Funded Charters	2,134.91	2,132.04	2,134.91	2,134.91	2,134.91	2,134.91
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	2,134.91	2,132.04	2,134.91	2,134.91	2,134.91	2,134.91
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	39,336.00	50,744.00	50,744.00	50,744.00	50,744.00	50,744.00

Description	Principal Appt. Software Data ID	2006-07 Unaudited Actuals	2007-08 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	5,151.46	5,534.71
2. Inflation Increase	0041	308.00	252.00
3. All Other Adjustments	0042, 0525	75.25	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,534.71	5,786.71
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	5,534.71	5,786.71
b. Revenue Limit ADA	0033	27,176.10	27,035.86
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	150,411,832.43	156,448,681.42
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	504,345.00	517,116.00
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	150,916,177.43	156,965,797.42
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor (E.C. Section 42238.146(b))	0281	1.00000	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	150,916,177.43	156,965,797.42
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	36,560.00	38,925.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,019,059.00	1,018,327.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(982,499.00)	(979,402.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	149,933,678.43	155,986,395.42

Description	Principal Appt. Software Data ID	2006-07 Unaudited Actuals	2007-08 Budget
<b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>			
25. Property Taxes	0117	109,968,645.00	113,267,704.00
26. Miscellaneous Funds	0078		4.00
27. Community Redevelopment Funds	0079	4,138.00	4,138.00
28. Less: Charter Schools In-lieu Taxes	0124	8,009,734.00	8,332,127.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	101,963,049.00	104,939,719.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	47,970,629.43	51,046,676.42
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	2,086,420.00	2,181,419.00
33. Core Academic Program	9001	481,255.00	
34. California High School Exit Exam	9002	1,062,738.00	
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	175,648.00	
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	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(366,779.00)	(2,181,419.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	47,603,850.43	48,865,257.42
43. Less: Revenue Limit State Apportionment Receipts	---	48,133,560.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(529,709.57)	

<b>OTHER NON REVENUE LIMIT ITEMS</b> (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001		165,453.00
46. California High School Exit Exam	9002		293,223.00
47. Pupil Promotion and Retention and Low STAR Score Programs	9003		67,626.00
48. Apprenticeship Funding	9006		
49. Community Day School Additional Funding	9007		

	2006-07 Calculations			2007-08 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2005-06 Actual Appropriations Limit and Gann ADA are from district's prior year Gann Report to the CDE)	<b>2005-06 Actual</b>			<b>2006-07 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	145,433,763.89		145,433,763.89			147,912,054.12
2. PRIOR YEAR GANN ADA (Preload/Line B6, PY column)	30,682.06		30,682.06			30,017.55
	<b>Adjustments to 2005-06</b>			<b>Adjustments to 2006-07</b>		
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>B. CURRENT YEAR GANN ADA</b> (2006-07 data should tie to Principal Apportionment Attendance Software reports)	<b>2006-07 P2 Report</b>			<b>2007-08 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	27,174.68		27,174.68	27,035.86		27,035.86
2. ROC/P ADA (Form A, Line 12)			0.00			0.00
3. Total Charter Schools ADA (Form A, Line 26)	2,134.91		2,134.91	2,134.91		2,134.91
4. Total Supplemental Instructional Hours (Form A, Lines 21 and 27)	495,571.00		495,571.00	539,538.00		539,538.00
5. Divide Line B4 by 700 (Round to 2 decimals)			707.96			770.77
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			30,017.55			29,941.54
<b>OTHER ADA</b> (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)			30,017.55			29,941.54
<b>C. LOCAL PROCEEDS OF TAXES DATA</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2006-07 Actual</b>			<b>2007-08 Budget</b>		
1. Homeowners' Exemption (Object 8021)	1,034,704.73		1,034,704.73	1,034,704.00		1,034,704.00
2. Timber Yield Tax (Object 8022)	18.21		18.21	18.00		18.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	96,807,214.27		96,807,214.27	100,106,274.00		100,106,274.00
5. Unsecured Roll Taxes (Object 8042)	4,459,680.65		4,459,680.65	4,459,681.00		4,459,681.00
6. Prior Years' Taxes (Object 8043)	2,682,700.45		2,682,700.45	2,682,700.00		2,682,700.00
7. Supplemental Taxes (Object 8044)	4,865,384.69		4,865,384.69	4,865,385.00		4,865,385.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	118,941.95		118,941.95	118,942.00		118,942.00
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)	572,042.81		572,042.81	554,138.00		554,138.00
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)	4,063,897.00		4,063,897.00			
16. Less: Transfers to Charter Schools in Lieu of Property Taxes (Object 7280)	8,007,961.00		8,007,961.00			
17. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)				(4,103,755.00)		(4,103,755.00)
18. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C17 minus C16)	106,596,623.76	0.00	106,596,623.76	109,718,087.00	0.00	109,718,087.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
19. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
20. TOTAL LOCAL PROCEEDS OF TAXES (Lines C18 plus C19)	106,596,623.76	0.00	106,596,623.76	109,718,087.00	0.00	109,718,087.00

	2006-07 Calculations			2007-08 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
21. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,034,657.81			2,274,746.00
<b>OTHER EXCLUSIONS</b>						
22. Americans with Disabilities Act						
23. Unreimbursed Court Mandated Desegregation Costs for Court (For court orders imposed on or after November 6, 1979)						
24. Other Unfunded Court/Federal Mandates						
25. TOTAL EXCLUSIONS (Lines C21 through C24)			2,034,657.81			2,274,746.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
26. Revenue Limit State Aid - Current Year (Object 8011)	47,603,850.00		47,603,850.00	48,865,257.00		48,865,257.00
27. Revenue Limit State Aid - Prior Years (Object 8019)	70,788.24		70,788.24	0.00		0.00
28. Supplemental Instruction - CY (Res. 0000, Object 8311)				1,858,576.00		1,858,576.00
29. Supplemental Instruction - PY (Res. 0000, Object 8319)				0.00		0.00
30. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)				0.00		0.00
31. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)				0.00		0.00
32. ROC/P Apportionment - CY (Res. 6350, Object 8311)	0.00		0.00	0.00		0.00
33. ROC/P Apportionment - PY (Res. 6350, Object 8319)	0.00		0.00	0.00		0.00
34. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,980,720.00		1,980,720.00	2,058,714.00		2,058,714.00
35. Charter Schs. Categorical Block Grant (Object 8480)	467,804.00		467,804.00	586,023.00		586,023.00
36. Class Size Reduction, Grades K-3 (Object 8434)	7,568,896.00		7,568,896.00	7,811,767.00		7,811,767.00
37. Class Size Reduction, Grade 9 (Object 8435)	879,648.00		879,648.00	919,518.00		919,518.00
38. SUBTOTAL STATE AID RECEIVED (Lines C26 through C37)	58,571,706.24	0.00	58,571,706.24	62,099,855.00	0.00	62,099,855.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
39. County Office Funds Transfer (Form RL, Line 32)	2,086,420.00		2,086,420.00	2,181,419.00		2,181,419.00
40. TOTAL STATE AID (Lines C38 plus C39)	60,658,126.24	0.00	60,658,126.24	64,281,274.00	0.00	64,281,274.00
41. a. Supplemental Instruction Funds Included Above (Form RL, Lines 33 through 35)	1,719,641.00		1,719,641.00			
<b>DATA FOR INTEREST CALCULATION</b>						
42. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	245,621,166.11		245,621,166.11	239,182,555.00		239,182,555.00
43. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,853,301.37		2,853,301.37	2,870,000.00		2,870,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2006-07 Actual</b>	<b>2007-08 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			145,433,763.89			147,912,054.12
2. Inflation Adjustment			1.0396			1.0442
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimals)			0.9783			0.9975
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			147,912,054.12			154,063,642.49
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C20)			106,596,623.76			109,718,087.00
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 C40 or less than zero)			3,602,106.00			3,592,984.80
b. Maximum State Aid in Local Limit (Lesser of Line C40 or Lines D4 minus D5 plus C25; but not less than zero)			43,350,088.17			46,620,301.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,350,088.17			46,620,301.49
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C43 divided by [Lines C42 minus C43] times [Lines D5 plus D6c])			1,762,354.99			1,898,719.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			108,358,978.75			111,618,806.16
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C25; but not greater than Line C40 or less than zero)			41,587,733.18			44,721,582.33
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			108,358,978.75			
b. State Subventions (Line D8)			41,587,733.18			
c. Less: Excluded Appropriations (Line C25)			2,034,657.81			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			147,912,054.12			





Current Expense Formula/Minimum Classroom Compensation

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	114,772,971.35	301	1,798,483.57	303	112,974,487.78	305	2,978,591.85		307	109,995,895.93	309
2000 - Classified Salaries	36,664,233.59	311	577,829.38	313	36,086,404.21	315	5,050,894.68		317	31,035,509.53	319
3000 - Employee Benefits (Excluding 3800)	46,696,854.05	321	7,349,206.97	323	39,347,647.08	325	2,330,017.69		327	37,017,629.19	329
4000 - Books, Supplies Equip Replace. (6500)	11,588,694.30	331	285,208.56	333	11,303,485.74	335	5,910,930.99		337	5,392,554.75	339
5000 - Services... & (7300) Direct Support	20,413,749.87	341	432,309.87	343	19,981,440.00	345	3,560,643.17		347	16,420,796.83	349
<b>TOTAL</b>					<b>219,693,464.81</b>	<b>365</b>			<b>TOTAL</b>	<b>199,862,386.23</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), 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.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	375
2. Salaries of Instructional Aides Per E.C. 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (E.C. 41372).		3751 & 3752	
10. Other Benefits (E.C. 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides*).			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 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.			61.78%
16. 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 15)	61.78%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	199,862,386.23
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals  
2006-07 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
<b>A. REVENUES</b>					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,510,508.28		611,033.41	4,121,541.69
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)		3,510,508.28	0.00	611,033.41	4,121,541.69
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	2,237,150.08			2,237,150.08
2. Classified Salaries	2000-2999	482,732.18			482,732.18
3. Employee Benefits	3000-3999	339,485.72			339,485.72
4. Books and Supplies	4000-4999	70,904.22		611,033.41	681,937.63
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	354,953.46			354,953.46
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	16,988.41			16,988.41
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	8,294.21			8,294.21
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11 )		3,510,508.28	0.00	611,033.41	4,121,541.69
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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.

Unaudited Actuals  
2006-07 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(406,963.40)				
Other Sources/Uses Detail					29,675.82	1,284,955.00		
Fund Reconciliation							432,697.79	1,405,191.52
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	466.23	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	477.36
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	151,497.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							19,912.68	175,194.09
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	255,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	270,454.19
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,950,056.26	0.00		
Fund Reconciliation							1,184,895.00	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	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,956.69
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	765,161.26		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,935.00	29,675.82		
Fund Reconciliation							20,935.00	192.82
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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					0.00	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

Unaudited Actuals  
2006-07 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
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							69,158.13	598.05
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					79,125.00	0.00		
Fund Reconciliation							127,466.14	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
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>406,963.40</b>	<b>(406,963.40)</b>	<b>2,079,792.08</b>	<b>2,079,792.08</b>	<b>1,855,064.74</b>	<b>1,855,064.74</b>

**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)	<u>34.72</u>
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)	<u>1,450.25</u>
C. Total classroom units [A plus B]	<u>1,484.97</u>
D. Percentage of total classroom units attributable to other general administration, centralized data processing, and plant maintenance & operations [A divided by C]	<u>2.34%</u>

**Part II - Subagreements for Services (manual adjustment in 2006-07 only)**

Object 5100, Subagreements for Services, is available for use beginning 2007-08. Subagreements are indicated when an LEA delegates part or all of an instructional or support activity to a third party (for a complete definition see the California School Accounting Manual, 2007 Edition, page 330-19). Expenditures in Object 5100 may not have indirect costs charged against them nor will they be part of the indirect cost rate calculation.

Since Object 5100 was not yet available in 2006-07, which is the period of data used in this Form ICR to calculate the 2008-09 indirect cost rate, amounts that would have been coded to Object 5100 in 2006-07 had the code been available must be manually identified so that they can be adjusted in (removed from) the calculation.

A. Within funds that are part of the indirect cost rate calculation (funds 01, 11, 12, 13, 19, 57, and 61), did your agency have 2006-07 expenditures that would have been coded to Object 5100 had the code been available?	<u>Yes</u>
B. If Yes to Line A, enter the amount of 2006-07 expenditures in these funds that would have been coded to Object 5100. (Reminder: Up to \$25,000 of each subagreement may be charged to Object 5800, Professional/Consulting Services and Operating Expenditures. Do not include the \$25,000 per subagreement in this Line B amount if you would have charged it to Object 5800.)	<u>5,336,615.62</u>
C. If Yes to Line A, enter the approximate number of subagreements represented by the amount in Line B.	<u>36</u>

**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)	6,963,970.14
2	Centralized Data Processing (Goals 0000 and 9000, Function 7700, Objects 1100-5900)	1,295,151.35
3	Plant Maintenance & Operations - central administration portion (Functions 8100-8400, Objects 1100-5900 times Item D from Part I Classroom Units)	519,500.02
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]	8,778,621.51
6	Carry-Forward Adjustment [A5 plus 2nd prior year carry-forward adjustment of \$-1,529,968.90, minus (2nd prior year indirect cost rate of 4.7% times B14)]	(3,789,443.98)
7	Total Adjusted Indirect Costs [A5 plus A6]	4,989,177.53

**B. Base Costs**

1	Instruction (Functions 1000-1999, Objects 1100-5900)	145,478,535.20
2	Instruction-Related Services (Functions 2000-2999, Objects 1100-5900)	34,362,443.47
3	Pupil Services (Functions 3000-3999, Objects 1100-5900)	17,542,087.39
4	Ancillary Services (Functions 4000-4999, Objects 1100-5900)	1,872,023.94
5	Community Services (Functions 5000-5999, Objects 1100-5900)	126,736.36
6	Board and Superintendent (Functions 7100-7180, Objects 1100-5900)	1,321,039.90
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)	21,681,355.51
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)	9,919.74
11	Child Development (Fund 12, Objects 1100-5900)	5,042,900.62
12	Cafeteria (Funds 13 and 61, Objects 1100-5900)	7,416,076.82
13	Foundation (Funds 19 and 57, Objects 1100-5900)	0.00
14	Total Base Costs [Sum B1 through B13]	234,853,118.95

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)**  
[A5 divided by B14]

3.74%

**D. Indirect Cost Rate (Fixed-with-carry-forward rate, for use in 2008-09)**

[A7 divided by (B14 minus Part II, Item B)] (Subject to CDE approval)

2.17%

Unaudited Actuals  
2006-07  
General Fund  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

XI-16

	----- 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)
<b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>	877,600.21	1,608,005.85	622,354.29	5,604,780.78	16,690,164.95	0.00	3,043,409.05
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	1.25			1.89	74.50		
1110 Regular Education, K-12	24.95	11.25	55.34	32.49	1,324.75		2,140.00
3100 Alternative Schools							
3200 Continuation Schools			2.00	2.80	18.50		
3300 Independent Study Centers				1.00	4.50		
3400 Opportunity Schools				0.20	2.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	9.00			38.30	73.00		978.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational			3.00	1.00	26.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	35.20	11.25	60.34	77.68	1,523.25	0.00	3,118.00



Unaudited Actuals  
2006-07  
General Fund  
Program Cost Report

Goal	Program/Activity	Direct Costs			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
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	496,221.66	983,824.72	1,480,046.38	60,789.21		1,540,835.59
1110	Regular Education, K-12	146,354,829.33	21,749,079.63	168,103,908.96	6,904,448.13		175,008,357.09
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,915,370.60	425,357.79	2,340,728.39	96,139.57		2,436,867.96
3300	Independent Study Centers	326,068.15	121,458.42	447,526.57	18,381.04		465,907.61
3400	Opportunity Schools	91,998.88	36,344.32	128,343.20	5,271.38		133,614.58
3550	Community Day Schools	1,650.00	0.00	1,650.00	67.77		1,717.77
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
000-5999	Special Education	40,679,874.99	4,742,275.16	45,422,150.15	1,865,601.35		47,287,751.50
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	3,069,385.00	387,975.08	3,457,360.08	142,002.43		3,599,362.51
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	126,736.36	0.00	126,736.36	5,205.38		131,941.74
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					225,329.40	225,329.40
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					848,766.91	848,766.91
----	Other Outgo					11,031,865.07	11,031,865.07
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	512,128.80		512,128.80
----	Indirects/Admin Charged to Other Funds				(406,963.40)		(406,963.40)
----	<b>Total General Fund Expenditures</b>	193,062,134.97	28,446,315.12	221,508,450.09	9,203,071.66	12,105,961.38	242,817,483.13

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Unaudited Actuals  
2006-07  
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)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	139,924.31	139,798.51	11,346.64	39,806.11	165,346.09	0.00	0.00			0.00	0.00	496,221.66
1110	Regular Education, K-12	108,251,707.69	5,741,656.38	5,657,167.04	15,521,054.52	3,723,902.44	132,718.36	1,872,023.94			5,454,598.96	0.00	146,354,829.33
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,245,577.09	1,093.72	69,207.22	420,573.68	126,845.58	0.00	0.00			52,073.31	0.00	1,915,370.60
3300	Independent Study Centers	107,149.75	802.07	208.00	104,350.85	113,557.48	0.00	0.00			0.00	0.00	326,068.15
3400	Opportunity Schools	76,780.73	0.00	185.30	2,691.58	9,792.03	0.00	0.00			2,549.24	0.00	91,998.88
3550	Community Day Schools	0.00	0.00	0.00	1,650.00	0.00	0.00	0.00			0.00	0.00	1,650.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	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
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
4620	Adult Correctional Education	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
4760	Bilingual	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
5000-5999	Special Education	33,799,527.90	2,593,426.14	47,191.32	0.00	418,303.39	3,813,154.94	0.00			8,271.30	0.00	40,679,874.99
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	1,869,783.84	0.00	19,122.65	909,305.81	174,663.29	0.00	0.00	0.00	0.00	96,509.41	0.00	3,069,385.00
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	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	126,736.36		0.00	0.00	126,736.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		145,490,451.31	8,476,776.82	5,804,428.17	16,999,432.55	4,732,410.30	3,945,873.30	1,872,023.94	126,736.36	0.00	5,614,002.22	0.00	193,062,134.97

811X

Unaudited Actuals  
2006-07  
General Fund  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

61-IX

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	167,532.39	816,292.33	0.00	983,824.72
1110	Regular Education, K-12	5,145,062.62	14,515,211.57	2,088,805.44	21,749,079.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	222,654.33	202,703.46	0.00	425,357.79
3300	Independent Study Centers	72,152.17	49,306.25	0.00	121,458.42
3400	Opportunity Schools	14,430.43	21,913.89	0.00	36,344.32
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)	2,987,814.64	799,856.91	954,603.61	4,742,275.16
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	103,094.54	284,880.54	0.00	387,975.08
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		8,712,741.12	16,690,164.95	3,043,409.05	28,446,315.12

Unaudited Actuals  
2006-07  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

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<b>A. Central Administration Costs in General Fund</b>		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,321,039.90
2	Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,972,623.20
3	Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)	1,316,371.96
4	Total Central Administration Costs in General Fund	9,610,035.06
<b>B. Direct Charged and Allocated Costs in General Fund</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	193,062,134.97
2	Total Allocated Costs (from Form PCR, Column 2, Total)	28,446,315.12
3	Total Direct Charged and Allocated Costs in General Fund	221,508,450.09
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1100-5900)	9,919.74
2	Child Development (Fund 12, Objects 1100-5900)	5,042,900.62
3	Cafeteria (Funds 13 & 61, Objects 1100-5900)	7,416,076.82
4	Foundation (Funds 19 & 57, Objects 1100-5900)	0.00
5	Total Direct Charged Costs in Other Funds	12,468,897.18
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		233,977,347.27
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A4/D)</b>		4.11%

Unaudited Actuals  
2006-07  
General Fund  
Program Cost Report  
Schedule of Other Costs (OC)

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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)	225,329.40				225,329.40
Enterprise (Objects 1100-5900, 6400 and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1100-6500)			848,766.91		848,766.91
Other Outgo (Objects 1000-7999)				11,031,865.07	11,031,865.07
<b>Total Other Costs</b>	225,329.40	0.00	848,766.91	11,031,865.07	12,105,961.38

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	81.0	22.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	3,056.0	62.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	916.0	62.0
C. ENTER total number of miles driven to/from school	021/022	952,615.0	383,731.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235, 7394, and 7397, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3802 and 3902)		3,468,679.72	2,815,812.08
B. Books & Supplies (Objects 4200, 4300 and 4400)		497,914.52	392,138.01
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		19,650.92	3,250.22
2. Insurance (Objects 5400 and 5450)		29,084.00	40,321.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		66,751.96	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(917,221.48)	(4,410.00)
5. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		198,211.51	45,224.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	46,078.00
6. Communications (Object 5900)		241.63	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		9,715.44	339,633.62
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero.)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, 6500 and 7370)		6,879.30	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)	096/095	3,379,907.52	3,631,968.93
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	3,379,907.52	3,631,968.93
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		31,284.22	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	3,348,623.30	3,631,968.93
K. Indirect Costs (Approved indirect cost rate of 4.70% times the sum of Line J minus Line D minus Line D1)		156,928.67	154,739.76
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,505,551.97	3,786,708.69

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,505,551.97	3,786,708.69
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in-lieu of transportation			
1. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by your LEA		0.00	0.00
2. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by another LEA		0.00	0.00
3. Less: ENTER payments to common carriers and parents in-lieu included in deduction taken on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	339,633.62
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	339,633.62
G. Bus Operating Expense (Line A minus Line F)	110/111	3,505,551.97	3,447,075.07
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.680	8.983
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,147.105	55,597.985
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	0.00	339,633.62
K. Approved Transportation Expense (Lines G, I and J2)	130/133	3,505,551.97	3,786,708.69
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	1,050,747.91	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Charmaine McHugh

Title: Accounting Manager

Agency: Orange Unified School District

Phone Number/Ext: 714-628-4042

E-mail Address: charmc@orangeusd.k12.ca.us

Description	2006-07 Actual	2007-08 Budget	% Diff.
<b>SELPA Name: Orange Unified (BM)</b>			
Date allocation plan approved by SELPA governance:	Jun-23, 2007		
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	12,529,153.10	13,289,522.81	6.07%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants	4,978,314.00	4,978,314.00	0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	17,507,467.10	18,267,836.81	4.34%
B. COLA Apportionment	789,797.87	638,777.77	-19.12%
C. Growth Apportionment or Declining ADA Adjustment	(281,080.92)	(365,755.91)	30.12%
D. Special Disabilities Adjustment Apportionment	1,307,212.37	1,283,010.22	-1.85%
E. Subtotal (Sum of lines A.5, B, C, and D)	19,323,396.42	19,823,868.89	2.59%
F. Program Specialist/Regionalized Services Apportionment	418,600.22	433,249.31	3.50%
G. Low Incidence Materials and Equipment Apportionment	38,796.78	38,796.78	0.00%
H. Out of Home Care Apportionment	2,188,804.00	2,320,871.00	6.03%
I. NPS Extraordinary Cost Pool Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)	21,969,597.42	22,616,785.98	2.95%
L. Mental Health Apportionment	150,383.89	149,461.86	-0.61%
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)	131,835.00	131,835.00	0.00%
N. Federal IDEA Local Assistance Grants - Preschool	244,595.00	241,277.00	-1.36%
O. Federal IDEA - Section 619 Preschool	145,667.00	141,566.00	-2.82%
P. Other Federal Discretionary Grants	419,632.00	405,712.00	-3.32%
Q. Other Adjustments	251,637.58		-100.00%
R. Total SELPA Revenues (Sum lines K through Q)	23,313,347.89	23,686,637.84	1.60%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Orange Unified (BM00)	23,313,347.89	23,686,637.84	1.60%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R.)	23,313,347.89	23,686,637.84	1.60%
Preparer Name: <u>Barbara Stephens</u> Title: <u>Director - Fiscal Assistance</u> Phone: <u>(714) 628-4044</u>			



2006-07 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Local Assistance	Preschool	Local Entitlement	Preschool Staff Dev	Cal STAT	Early Intervention	Title I
FEDERAL CATALOG NUMBER	84.027	84.173	84.027A	84.173A	84.372	84.181	84.01
RESOURCE CODE	3310	3315	3320	3345	3372	3385	3010
REVENUE OBJECT	8181	8182	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover							224,677.00
2. a. Current Year Award	4,978,314.00	140,394.00	244,595.00	5,273.00	3,200.00	86,305.00	4,231,086.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	4,978,314.00	140,394.00	244,595.00	5,273.00	3,200.00	86,305.00	4,231,086.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,978,314.00	140,394.00	244,595.00	5,273.00	3,200.00	86,305.00	4,455,763.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							224,677.00
6. Cash Received in Current Year	3,733,736.00	70,197.00	122,298.00	2,637.00	3,200.00	50,746.00	3,384,868.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,733,736.00	70,197.00	122,298.00	2,637.00	3,200.00	50,746.00	3,609,545.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	4,978,314.00	140,394.00	244,595.00	5,273.00	3,200.00	86,305.00	4,085,268.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	4,978,314.00	140,394.00	244,595.00	5,273.00	3,200.00	86,305.00	4,085,268.00
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)	(1,244,578.00)	(70,197.00)	(122,297.00)	(2,636.00)	0.00	(35,559.00)	(475,723.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,244,578.00	70,197.00	122,297.00	2,636.00		35,559.00	475,723.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	370,495.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	370,495.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,978,314.00	140,394.00	244,595.00	5,273.00	3,200.00	86,305.00	4,085,268.00

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2006-07 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Title I, Part B	Voc & Applied Tech	Voc & Applied Tech	Drug Free Schools	Title II, Part A	Title II, Part A	Title II, Part D
FEDERAL CATALOG NUMBER	84.357	84.243	84.048	84.186	84.367	84.367	84.318
RESOURCE CODE	3030	3510	3550	3710	4035	4036	4045
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Reading First	VATEA	VEA Secondary		Teacher Quality	Principal Training	EETT Formula
<b>AWARD</b>							
1. Prior Year Carryover	236,336.00			43,491.00	425,208.00		2,531.00
2. a. Current Year Award	747,500.00	9,000.00	206,693.00	112,911.00	1,165,229.00	900.00	42,445.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	747,500.00	9,000.00	206,693.00	112,911.00	1,165,229.00	900.00	42,445.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	983,836.00	9,000.00	206,693.00	156,402.00	1,590,437.00	900.00	44,976.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	658,836.00	0.00	0.00	43,491.00	893,147.00	900.00	26,934.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	658,836.00	0.00	0.00	43,491.00	893,147.00	900.00	26,934.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	983,836.00	9,000.00	206,693.00	126,185.00	1,438,106.00	0.00	44,976.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	983,836.00	9,000.00	206,693.00	126,185.00	1,438,106.00	0.00	44,976.00
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)	(325,000.00)	(9,000.00)	(206,693.00)	(82,694.00)	(544,959.00)	900.00	(18,042.00)
a. Deferred Revenue						900.00	
b. Accounts Payable							
c. Accounts Receivable	325,000.00	9,000.00	206,693.00	82,694.00	544,959.00		18,042.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	30,217.00	152,331.00	900.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	30,217.00	152,331.00	900.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	983,836.00	9,000.00	206,693.00	126,185.00	1,438,106.00	0.00	44,976.00

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2006-07 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Title II, Part D	Title V Innovative	Title III/Immigrant	Title III, Part A NCLB (LEP)	Indian Education	Instructional Mat'ls	Resource Contract
FEDERAL CATALOG NUMBER	84.318	84.298A	84.365	84.365	84.06	93.575	93.575
RESOURCE CODE	4046	4110	4201	4203	4510	5035	5080
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	EETT Competitive					FD12	FD12
<b>AWARD</b>							
1. Prior Year Carryover	819,510.00	5,890.00	7,209.00	60,808.00	5,740.00		
2. a. Current Year Award		31,699.00	115,297.00	598,598.00	68,777.00	3,884.00	(779.00)
b. Transferability (NCLB)							
c. Adj Curr Yr Award (sum lines 2a and 2b)	0.00	31,699.00	115,297.00	598,598.00	68,777.00	3,884.00	(779.00)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	819,510.00	37,589.00	122,506.00	659,406.00	74,517.00	3,884.00	(779.00)
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	561,605.00						
6. Cash Received in Current Year	175,605.00	18,553.00	50,822.00	281,829.00	62,254.94	3,884.00	(779.00)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	737,210.00	18,553.00	50,822.00	281,829.00	62,254.94	3,884.00	(779.00)
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	819,510.00	28,304.00	102,665.00	616,021.00	64,319.94	3,884.00	(779.00)
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	819,510.00	28,304.00	102,665.00	616,021.00	64,319.94	3,884.00	(779.00)
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)	(82,300.00)	(9,751.00)	(51,843.00)	(334,192.00)	(2,065.00)	0.00	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	82,300.00	9,751.00	51,843.00	334,192.00	2,065.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	9,285.00	19,841.00	43,385.00	10,197.06	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	9,285.00	19,841.00	43,385.00	10,197.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	819,510.00	28,304.00	102,665.00	616,021.00	64,319.94	3,884.00	(779.00)

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2006-07 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Infant/Toddler	TOTAL
FEDERAL CATALOG NUMBER	93.575	
RESOURCE CODE	5095	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	FD12	
<b>AWARD</b>		
1. Prior Year Carryover		1,831,400.00
2. a. Current Year Award	(4,124.00)	12,787,197.00
b. Transferability (NCLB)		0.00
c. Adj Curr Yr Award		
(sum lines 2a and 2b)	(4,124.00)	12,787,197.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	(4,124.00)	14,618,597.00
<b>REVENUES</b>		
5. Revenue Deferred from Prior Year		786,282.00
6. Cash Received in Current Year	(4,124.00)	9,579,034.94
7. Contributed Matching Funds		0.00
8. Total Available		
(sum lines 5, 6, & 7)	(4,124.00)	10,365,316.94
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	(4,124.00)	13,981,945.94
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures		
(line 9 plus line 10)	(4,124.00)	13,981,945.94
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)	0.00	(3,616,629.00)
a. Deferred Revenue		900.00
b. Accounts Payable		0.00
c. Accounts Receivable		3,617,529.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	636,651.06
15. If Carryover is allowed, enter line 14 amount here	0.00	636,651.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	(4,124.00)	13,981,945.94

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2006-07 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Staff Development	Infant Discretionary	Low Incidence	Workability	After School Education & Safety	Williams - Emergency Repair	Teacher Recruitment
STATE ID NUMBER (if any)							
RESOURCE CODE	3340	3330	3360	3405	6010	6225	6275
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	14,761.00	1,891.00	7,925.00	305,550.00	975,000.00	464,440.00	149,540.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	14,761.00	1,891.00	7,925.00	305,550.00	975,000.00	464,440.00	149,540.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	14,761.00	1,891.00	7,925.00	305,550.00	975,000.00	464,440.00	149,540.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	7,380.00	1,114.00	5,944.00	229,162.00	877,500.00	464,439.49	112,155.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,380.00	1,114.00	5,944.00	229,162.00	877,500.00	464,439.49	112,155.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	14,761.00	1,891.00	7,925.00	305,550.00	419,555.00	464,439.49	107,784.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	14,761.00	1,891.00	7,925.00	305,550.00	419,555.00	464,439.49	107,784.00
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)	(7,381.00)	(777.00)	(1,981.00)	(76,388.00)	457,945.00	0.00	4,371.00
a. Deferred Revenue					457,945.00		4,371.00
b. Accounts Payable							
c. Accounts Receivable	7,381.00	777.00	1,981.00	76,388.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	555,445.00	0.51	41,756.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	555,445.00	0.00	41,756.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,761.00	1,891.00	7,925.00	305,550.00	419,555.00	464,439.49	107,784.00

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2006-07 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	CBET	Tobacco Use Prevnt	Agriculture Voc'nl	Partnership Academy	II/USP	High Priority (HPSGP)	International Bacc
STATE ID NUMBER (if any)							
RESOURCE CODE	6285	6660	7010	7220	7255	7258	7286
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			VEA Agriculture				
<b>AWARD</b>							
1. Prior Year Carryover	370,831.00	10,650.00		79,257.00	12,243.00		1,388.00
2. a. Current Year Award	215,888.00	43,136.00	6,800.00	81,000.00		100,000.00	24,342.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	215,888.00	43,136.00	6,800.00	81,000.00	0.00	100,000.00	24,342.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	586,719.00	53,786.00	6,800.00	160,257.00	12,243.00	100,000.00	25,730.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year	370,831.00	10,650.00		38,757.00	12,243.00		
6. Cash Received in Current Year	215,888.00		6,800.00	81,000.00		100,000.00	19,645.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	586,719.00	10,650.00	6,800.00	119,757.00	12,243.00	100,000.00	19,645.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	257,395.00	29,727.00	6,800.00	127,541.00	12,243.00	100,000.00	23,265.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	257,395.00	29,727.00	6,800.00	127,541.00	12,243.00	100,000.00	23,265.00
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)	329,324.00	(19,077.00)	0.00	(7,784.00)	0.00	0.00	(3,620.00)
a. Deferred Revenue	329,324.00						
b. Accounts Payable							
c. Accounts Receivable		19,077.00		7,784.00			3,620.00
14. Unused Grant Award Calculation (line 4 minus line 9)	329,324.00	24,059.00	0.00	32,716.00	0.00	0.00	2,465.00
15. If Carryover is allowed, enter line 14 amount here	329,324.00	24,059.00	0.00	32,716.00	0.00	0.00	2,465.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	257,395.00	29,727.00	6,800.00	127,541.00	12,243.00	100,000.00	23,265.00

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2006-07 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Specialized Secondary	Fiscal Solvency	CBO Training	Child Development	Latch Key	School Breakfast Expansion	TOTAL
STATE ID NUMBER (if any)							
RESOURCE CODE	7370	7386	7810	6060	6080	5380	
REVENUE OBJECT	8590	8590	8590	8530	8530	8520	
LOCAL DESCRIPTION (if any)				FD12	FD12	FD13	
<b>AWARD</b>							
1. Prior Year Carryover							474,369.00
2. a. Current Year Award	40,000.00	15,000.00	6,000.00	601,023.00	378,067.00	206,001.00	3,636,364.00
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)	40,000.00	15,000.00	6,000.00	601,023.00	378,067.00	206,001.00	3,636,364.00
3. Required Matching Funds/Other				48,400.00	56,000.00		104,400.00
4. Total Available Award (sum lines 1, 2d, & 3)	40,000.00	15,000.00	6,000.00	649,423.00	434,067.00	206,001.00	4,215,133.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year							432,481.00
6. Cash Received in Current Year	61,250.00	0.00	3,000.00	471,230.00	325,672.94	75,227.25	3,057,407.68
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	61,250.00	0.00	3,000.00	471,230.00	325,672.94	75,227.25	3,489,888.68
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	40,000.00	15,000.00	6,000.00	649,423.00	434,067.00	85,239.17	3,108,605.66
10. Non Donor-Authorized Expenditures				24,833.14	69,102.08		93,935.22
11. Total Expenditures (line 9 plus line 10)	40,000.00	15,000.00	6,000.00	674,256.14	503,169.08	85,239.17	3,202,540.88
12. Amounts Included in Line 6 above for Prior Year Adjustments					28,528.53		28,528.53
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	21,250.00	(15,000.00)	(3,000.00)	(178,193.00)	(79,865.53)	(10,011.92)	409,811.55
a. Deferred Revenue	21,250.00						812,890.00
b. Accounts Payable							0.00
c. Accounts Receivable		15,000.00	3,000.00	178,193.00	79,865.53	10,011.92	403,078.45
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	120,761.83	1,106,527.34
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	120,762.00	1,106,527.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	40,000.00	15,000.00	6,000.00	649,423.00	405,538.47	85,239.17	3,080,077.13

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2006-07 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	School Readiness	School Ready Pilot	School Nurse Expansion	CTAP	ROP General	ROP Lottery	ROP Carl Perkins
RESOURCE CODE	9202	9205	9206	9270	9351	9352	9353
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	Local	State					
<b>AWARD</b>							
1. Prior Year Carryover	42,500.00	12,952.00		1,152.00			
2. Current Year Award	131,325.00	184,500.00	154,500.00		2,919,701.00	116,640.00	142,501.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	173,825.00	197,452.00	154,500.00	1,152.00	2,919,701.00	116,640.00	142,501.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year				1,152.00			
6. Cash Received in Current Year	66,858.41	59,520.36	56,979.43		2,049,807.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	66,858.41	59,520.36	56,979.43	1,152.00	2,049,807.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	172,648.76	190,246.56	154,500.00	1,152.00	2,905,415.00	116,640.00	142,501.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	172,648.76	190,246.56	154,500.00	1,152.00	2,905,415.00	116,640.00	142,501.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		(0.80)					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(105,790.35)	(130,727.00)	(97,520.57)	0.00	(855,608.00)	(116,640.00)	(142,501.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	105,790.35	130,727.00	97,520.57	0.00	855,608.00	116,640.00	142,501.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,176.24	7,205.44	0.00	0.00	14,286.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	172,648.76	190,247.36	154,500.00	1,152.00	2,905,415.00	116,640.00	142,501.00

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2006-07 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	ROP Facilities	ROP Site Grant	Med Admin Activity	Beckman Science	Nutrition Network	OC on Track	Nutrition Network - Public Health
RESOURCE CODE	9359	9361	9503	9507	9508	9511	9514
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover			171,673.00	2,647.00	157,584.00	12,034.00	
2. Current Year Award	215,500.00	45,487.00	173,174.00	162,000.00	370,880.00	20,000.00	14,700.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	215,500.00	45,487.00	344,847.00	164,647.00	528,464.00	32,034.00	14,700.00
<b>REVENUES</b>							
5. Revenue Deferred from Prior Year			171,673.00	2,647.00			
6. Cash Received in Current Year	0.00	0.00	173,174.05	162,000.00	69.27	12,034.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	344,847.05	164,647.00	69.27	12,034.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	190,396.00	4,088.00	235,566.05	158,649.06	333,377.96	26,304.59	693.27
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	190,396.00	4,088.00	235,566.05	158,649.06	333,377.96	26,304.59	693.27
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)	(190,396.00)	(4,088.00)	109,281.00	5,997.94	(333,308.69)	(14,270.59)	(693.27)
a. Deferred Revenue			109,281.00	5,997.94			
b. Accounts Payable							
c. Accounts Receivable	190,396.00	4,088.00			333,308.69	14,270.59	693.27
14. Unused Grant Award Calculation (line 4 minus line 9)	25,104.00	41,399.00	109,280.95	5,997.94	195,086.04	5,729.41	14,006.73
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	109,281.00	5,998.00	0.00	0.00	14,007.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	190,396.00	4,088.00	235,566.05	158,649.06	333,377.96	26,304.59	693.27

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2006-07 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

LOCAL PROGRAM NAME	Microsoft Settle - General Purpose	Microsoft Settle - Software	Microsoft Settle - Calif Government	TOTAL
RESOURCE CODE	9512	9513	9516	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carryover				400,542.00
2. Current Year Award	467,847.00	467,847.00	118,687.00	5,705,289.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2, & 3)	467,847.00	467,847.00	118,687.00	6,105,831.00
<b>REVENUES</b>				
5. Revenue Deferred from Prior Year				175,472.00
6. Cash Received in Current Year	0.00	0.00	0.00	2,580,442.52
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	2,755,914.52
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	0.00	3,960.17	17,127.70	4,653,266.12
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (line 9 plus line 10)	0.00	3,960.17	17,127.70	4,653,266.12
12. Amounts Included in Line 6 above for Prior Year Adjustments				(0.80)
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,960.17)	(17,127.70)	(1,897,352.40)
a. Deferred Revenue				115,278.94
b. Accounts Payable				0.00
c. Accounts Receivable	0.00	3,960.17	17,127.70	2,012,631.34
14. Unused Grant Award Calculation (line 4 minus line 9)	467,847.00	463,886.83	101,559.30	1,452,564.88
15. If Carryover is allowed, enter line 14 amount here	467,847.00	463,887.00	101,559.00	1,162,579.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	3,960.17	17,127.70	4,653,266.92

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2006-07 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	LEA Medi Option	Nat'l School Lunch	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.555	
RESOURCE CODE	5640	5310	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)		FD13	
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance	160,824.00		160,824.00
2. Current Year Award	369,974.00	4,075,675.00	4,445,649.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2, & 3)	530,798.00	4,075,675.00	4,606,473.00
<b>REVENUES</b>			
5. Cash Received in Current Year	369,974.12	3,871,421.51	4,241,395.63
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	(0.12)	204,253.49	204,253.37
b. Non-current Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(0.12)	204,253.49	204,253.37
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	369,974.00	4,075,675.00	4,445,649.00
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	492,086.00	4,075,675.00	4,567,761.00
11. Non Donor-Authorized Expenditures		3,268,582.34	3,268,582.34
12. Total Expenditures (line 10 plus line 11)	492,086.00	7,344,257.34	7,836,343.34
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	38,712.00	0.00	38,712.00

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2006-07 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	EIA/LEP	G.A.T.E.	ELAP	Career Tech Equip	School Safety	Arts/Music Block Grant	Arts/Music/PE
STATE ID NUMBER (if any)							
RESOURCE CODE	7091	7140	6286	6377	6405	6760	6761
REVENUE OBJECT	8311	8311	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							one-time
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	262,903.00		246,954.00		58,014.00		
2. a. Current Year Award	3,334,494.00	248,201.00	233,100.00	87,590.00	423,617.00	480,890.00	2,359,199.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)		(24,847.00)					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,334,494.00	223,354.00	233,100.00	87,590.00	423,617.00	480,890.00	2,359,199.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,597,397.00	223,354.00	480,054.00	87,590.00	481,631.00	480,890.00	2,359,199.00
<b>REVENUES</b>							
5. Cash Received in Current Year	3,334,494.00	203,495.30	233,100.00	0.00	0.00	360,674.00	1,769,399.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	19,858.70	0.00	87,590.00	423,617.00	120,216.00	589,800.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	19,858.70	0.00	87,590.00	423,617.00	120,216.00	589,800.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,334,494.00	223,354.00	233,100.00	87,590.00	423,617.00	480,890.00	2,359,199.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	3,108,748.00	223,354.00	357,485.00	17,338.00	386,666.00	469,547.00	949,695.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,108,748.00	223,354.00	357,485.00	17,338.00	386,666.00	469,547.00	949,695.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	488,649.00	0.00	122,569.00	70,252.00	94,965.00	11,343.00	1,409,504.00

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2006-07 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CAHSEE Assist	CAHSEE Mat'ls	Supplemental Counseling 7-12	IMFRP	Inst'l Mat-Williams	CPARP	CE Staff Mentoring
STATE ID NUMBER (if any)							
RESOURCE CODE	7055	7056	7080	7156	7158	7271	7276
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						Peer Asst Review	
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	21,370.00			907,286.00	133,758.00	156,841.00	
2. a. Current Year Award	215,249.00	17,077.00	884,635.00	1,895,052.00		132,895.00	31,500.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)						(13,289.00)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	215,249.00	17,077.00	884,635.00	1,895,052.00	0.00	119,606.00	31,500.00
3. Required Matching Funds/Other				59,521.55	10,924.93		
4. Total Available Award (sum lines 1, 2d, & 3)	236,619.00	17,077.00	884,635.00	2,861,859.55	144,682.93	276,447.00	31,500.00
<b>REVENUES</b>							
5. Cash Received in Current Year	215,249.00	17,077.00	884,635.00	1,895,052.00	0.00	119,606.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	31,500.00
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	31,500.00
8. Contributed Matching Funds				59,521.55	10,924.93		
9. Total Available (sum lines 5, 7c, & 8)	215,249.00	17,077.00	884,635.00	1,954,573.55	10,924.93	119,606.00	31,500.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	203,833.00	12,442.11	574,213.00	1,959,712.75	21,917.07	177,387.00	31,500.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	203,833.00	12,442.11	574,213.00	1,959,712.75	21,917.07	177,387.00	31,500.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	32,786.00	4,634.89	310,422.00	902,146.80	122,765.86	99,060.00	0.00

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2006-07 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Math & Reading Staff Development	AB75 Principal Training	Pupil Retention Block Grant	Tchr Credentialing Block Grant	Prof Development Block Grant	Targeted Inst Imprv Block Grant	School/Library Imprv Block Grant
STATE ID NUMBER (if any)							
RESOURCE CODE	7294	7325	7390	7392	7393	7394	7395
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	16,535.00	23,026.00	60,499.00	33,553.00			270,879.00
2. a. Current Year Award	161,250.00	3,000.00	83,628.00	445,889.00	1,561,017.00	1,855,608.00	2,182,504.00
b. Block Grant Transfers (Obj 8995)					(234,153.00)	209,322.00	(327,376.00)
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	161,250.00	3,000.00	83,628.00	445,889.00	1,326,864.00	2,064,930.00	1,855,128.00
3. Required Matching Funds/Other						285,678.00	
4. Total Available Award (sum lines 1, 2d, & 3)	177,785.00	26,026.00	144,127.00	479,442.00	1,326,864.00	2,350,608.00	2,126,007.00
<b>REVENUES</b>							
5. Cash Received in Current Year	218,750.00	3,000.00	68,818.00	445,889.00	1,326,864.00	1,885,272.00	1,855,128.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	(57,500.00)	0.00	14,810.00	0.00	0.00	179,658.00	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(57,500.00)	0.00	14,810.00	0.00	0.00	179,658.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	161,250.00	3,000.00	83,628.00	445,889.00	1,326,864.00	2,064,930.00	1,855,128.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	90,926.00	11,598.00	26,977.00	246,659.00	1,326,864.00	2,350,608.00	1,758,165.01
11. Non Donor-Authorized Expenditures					157,471.00		
12. Total Expenditures (line 10 plus line 11)	90,926.00	11,598.00	26,977.00	246,659.00	1,484,335.00	2,350,608.00	1,758,165.01
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	86,859.00	14,428.00	117,150.00	232,783.00	0.00	0.00	367,841.99

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STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Site Discretionary Block Grant	District Discr Block Grant	Inst Mat'l/Library/Ed Tech	Nutrition Network - Follow the Leader	State Meal	CA Fresh Start	Adult Education
	7396	7397	7398	9515	5310	7022	6390
	8590	8590	8590	8677	8521	8520	8011
	one-time	one-time	one-time		FD13	FD13	FD11
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	1,748,288.00	591,168.00	472,675.00	4,900.00	294,644.00	71,716.00	13,590.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,748,288.00	591,168.00	472,675.00	4,900.00	294,644.00	71,716.00	13,590.00
3. Required Matching Funds/Other		(190,155.00)					3,328.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,748,288.00	401,013.00	472,675.00	4,900.00	294,644.00	71,716.00	16,918.00
<b>REVENUES</b>							
5. Cash Received in Current Year	1,322,624.00	443,376.00	472,432.00	4,900.00	292,798.89	56,741.40	31,887.07
6. Amounts Included in Line 5 for Prior Year Adjustments						(0.30)	
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	425,664.00	147,792.00	243.00	0.00	1,845.11	14,974.90	(18,297.07)
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	425,664.00	147,792.00	243.00	0.00	1,845.11	14,974.90	(18,297.07)
8. Contributed Matching Funds		(190,155.00)					3,328.01
9. Total Available (sum lines 5, 7c, & 8)	1,748,288.00	401,013.00	472,675.00	4,900.00	294,644.00	71,716.30	16,918.01
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	788,021.00	0.00	337,245.00	700.00	294,644.00	71,716.00	10,385.97
11. Non Donor-Authorized Expenditures						0.30	
12. Total Expenditures (line 10 plus line 11)	788,021.00	0.00	337,245.00	700.00	294,644.00	71,716.30	10,385.97
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	960,267.00	401,013.00	135,430.00	4,200.00	0.00	0.00	6,532.03

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2006-07 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME		Special Education	Home to School	TOTAL
STATE ID NUMBER (if any)				
RESOURCE CODE		6500	7230/7240	
REVENUE OBJECT		8311/8319/8590	8311/8699/8675	
LOCAL DESCRIPTION (if any)		8791/8091/8995	8990/8995/8998	
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance				2,191,618.00
2. a. Current Year Award		17,626,893.00	2,592,659.22	40,052,928.22
b. Block Grant Transfers (Obj 8995)		234,153.00	118,054.00	0.00
c. Sec 12.40 Transfers (Obj 8998)			38,136.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	17,861,046.00	2,748,849.22	40,052,928.22
3. Required Matching Funds/Other		5,636,513.00	449,052.00	6,254,862.48
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	23,497,559.00	3,197,901.22	48,499,408.70
<b>REVENUES</b>				
5. Cash Received in Current Year		16,701,952.12	2,567,583.22	36,730,797.00
6. Amounts Included in Line 5 for Prior Year Adjustments				(0.30)
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	1,159,093.88	181,266.00	3,322,131.52
b. Non-current Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,159,093.88	181,266.00	3,322,131.52
8. Contributed Matching Funds		5,636,513.00	449,052.00	5,969,184.49
9. Total Available (sum lines 5, 7c, & 8)	0.00	23,497,559.00	3,197,901.22	46,022,113.01
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures		23,497,559.00	3,197,901.22	42,503,807.13
11. Non Donor-Authorized Expenditures		7,203,803.09	4,368,729.57	11,730,003.96
12. Total Expenditures (line 10 plus line 11)	0.00	30,701,362.09	7,566,630.79	54,233,811.09
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	5,995,601.57

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2006-07 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	CASA Donation	TOTAL
RESOURCE CODE	9602	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	2,295.00	2,295.00
2. Current Year Award		0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2, & 3)	2,295.00	2,295.00
<b>REVENUES</b>		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	0.00
b. Non-current Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	2,295.00	2,295.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	2,295.00	2,295.00
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	0.00

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Section I - Expenditures	Funds 01, 09, and 62			2006-07 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	242,817,483.14
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	14,388,745.94
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	124,134.89
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	800,713.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	587,949.16
4. Other Transfers Out	All	9200	7200-7299	7,411,055.00
5. Interfund Transfers Out	All	9300	7600-7629	1,284,955.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	3,343,155.80
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	468,134.00
9. PERS Reduction	All	All	3801-3802	910,236.04
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)				14,930,333.42
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	13,649.46
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)				213,512,053.24
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				213,512,053.24

Section II - Expenditures Per ADA		2006-07 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		28,895.34
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	539,538.00 Divided by 700	770.77
C. Total ADA before adjustments (Lines A plus B)		29,666.11
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		29,666.11
F. Expenditures per ADA (Line I.G divided by line II.E)		\$7,197.17
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year Form NCMOE, Line I.G and Line II.F. Note: If the prior year MOE was not met, CDE may adjust the prior year base expenditure amounts.)	190,371,999.60	6,308.06
1. Adjustments to base expenditures (From Section V)	0.00	0.00
2. Adjusted base expenditures (Line A plus line A.1)	190,371,999.60	6,308.06
B. Required effort (Line A.2 times 90%)	171,334,799.64	5,677.25
C. Current year expenditures (Line I.G and line II.F)	213,512,053.24	7,197.17
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. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	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 2008-09 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals  
2006-07 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	51,960,000.00		51,960,000.00		480,000.00	51,480,000.00	610,000.00
Capital Leases Payable	855,537.00	(129,520.00)	726,017.00	5,648,566.00	332,609.00	6,041,974.00	348,917.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	12,185,000.00	6,540,000.00	18,725,000.00	5,920,000.00	1,105,000.00	23,540,000.00	1,165,000.00
Net OPEB Obligation	63,970,151.01	(63,970,151.01)	0.00			0.00	
Compensated Absences Payable	2,672,785.01	277,175.00	2,949,960.01		375,313.01	2,574,647.00	
Governmental activities long-term liabilities	131,643,473.02	(57,282,496.01)	74,360,977.01	11,568,566.00	2,292,922.01	83,636,621.00	2,123,917.00
<b>Business-Type Activities:</b>							
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	
Net OPEB Obligation			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

Unaudited Actuals  
2006-07 Unaudited Actuals  
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress	3,033,520.00	(714,262.00)	2,319,258.00	19,205,346.00		21,524,604.00
Total capital assets not being depreciated	22,721,217.00	(714,262.00)	22,006,955.00	19,205,346.00	0.00	41,212,301.00
Capital assets being depreciated:						
Land Improvements	11,720,094.00	1,352,980.00	13,073,074.00			13,073,074.00
Buildings	76,582,815.00	4,694,438.00	81,277,253.00	1,189,615.00		82,466,868.00
Equipment	15,526,204.00	(1,823,048.00)	13,703,156.00	323,439.00		14,026,595.00
Total capital assets being depreciated	103,829,113.00	4,224,370.00	108,053,483.00	1,513,054.00	0.00	109,566,537.00
Accumulated Depreciation for:						
Land Improvements	(8,517,502.00)	(570,618.00)	(9,088,120.00)		632,628.00	(9,720,748.00)
Buildings	(43,796,460.00)	(1,588,208.00)	(45,384,668.00)		1,678,427.00	(47,063,095.00)
Equipment	(10,175,537.00)	(165,445.00)	(10,340,982.00)		582,086.00	(10,923,068.00)
Total accumulated depreciation	(62,489,499.00)	(2,324,271.00)	(64,813,770.00)	0.00	2,893,141.00	(67,706,911.00)
Total capital assets being depreciated, net	41,339,614.00	1,900,099.00	43,239,713.00	1,513,054.00	2,893,141.00	41,859,626.00
Governmental activity capital assets, net	64,060,831.00	1,185,837.00	65,246,668.00	20,718,400.00	2,893,141.00	83,071,927.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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Unaudited Actuals  
2007-08 Budget  
Technical Review Checks

Orange Unified

Orange 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and	

4000-5999, objects 1000-7999) account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999, except 7210) have been direct-charged to a restricted resource (resources 2000-9999). General administration costs that are agency-wide, with rare exceptions, should be charged to unrestricted resources (resources 0000-1999). Administration costs charged to a restricted resource are generally program administration and should be coded to an instructional function, such as Function 2100, 2150, or 2420. The following costs should be reviewed and corrected if they are charged to an incorrect resource or function. (NOTE: Beginning 2007-08, general administration costs charged to restricted resources will be excluded from the indirect cost pool.) EXCEPTION

ACCOUNT				
FD - RS -PY- GO - FN - OB	RESOURCE	FUNCTION	VALUE	
01-7394-0-0000-7200-5600	7394	7200	252,798.00	
Explanation:These are the indirect costs at the LEA approved rate for the Targeted Instructional Improvement Block Grant.				
01-7394-0-0000-7700-2300	7394	7700	91,679.00	
Explanation:These costs are the portion of the Targeted Instructional Improvement Block Grant assigned to the Educational Technology program that support districtwide information systems.				
01-7394-0-0000-7700-2400	7394	7700	545,021.00	
01-7394-0-0000-7700-3202	7394	7700	90,360.00	
01-7394-0-0000-7700-3302	7394	7700	48,708.00	
01-7394-0-0000-7700-3402	7394	7700	65,698.00	
01-7394-0-0000-7700-3502	7394	7700	318.00	
01-7394-0-0000-7700-3602	7394	7700	10,442.00	
01-7394-0-0000-7700-3702	7394	7700	7,322.00	
01-7394-0-0000-7700-3802	7394	7700	24,299.00	
01-7394-0-0000-7700-4300	7394	7700	33,600.00	
01-7394-0-0000-7700-4400	7394	7700	25,000.00	
01-7394-0-0000-7700-5200	7394	7700	9,500.00	
01-7394-0-0000-7700-5600	7394	7700	57,200.00	
01-7394-0-0000-7700-5800	7394	7700	144,000.00	
01-7394-0-0000-7700-5900	7394	7700	134,000.00	

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object



7350) must net to zero by function. PASSED

INTERFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

INTRA FD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance

(Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

### SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid-Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0117, 0078, and 0079) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RL (unless Line 31 is zero). PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals  
2007-08 Budget  
Technical Review Checks

Orange Unified

Orange 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 8998, 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOB-8998 - (W) - Categorical Flexibility Transfers (Object 8998) are applicable only to resources specified in Section 12.40 of the annual Budget Act. PASSED
- CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED
- CHK-GOALxFUNCTION-A - (F) - All GOAL and FUNCTION (functions 1000-1999 and

4000-5999, objects 1000-7999) account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

GEN-ADMIN-RESOURCE - (W) - General administration costs (functions 7200-7999, except 7210) have been direct-charged to a restricted resource (resources 2000-9999). General administration costs that are agency-wide, with rare exceptions, should be charged to unrestricted resources (resources 0000-1999). Administration costs charged to a restricted resource are generally program administration and should be coded to an instructional function, such as Function 2100, 2150, or 2420. The following costs should be reviewed and corrected if they are charged to an incorrect resource or function. (NOTE: Beginning 2007-08, general administration costs charged to restricted resources will be excluded from the indirect cost pool.) EXCEPTION

ACCOUNT				
FD - RS -PY-	GO - FN - OB	RESOURCE	FUNCTION	VALUE
01-7394-0-0000-	7200-5600	7394	7200	252,798.00
Explanation:These are the indirect costs at the LEA approved rate for the Targeted Instructional Improvement Block Grant.				
01-7394-0-0000-	7700-2300	7394	7700	91,679.00
Explanation:These costs are the portion of the Targeted Instructional Improvement Block Grant assigned to the Educational Technology program that support districtwide information systems.				
01-7394-0-0000-	7700-2400	7394	7700	545,021.00
01-7394-0-0000-	7700-3202	7394	7700	90,360.00
01-7394-0-0000-	7700-3302	7394	7700	48,708.00
01-7394-0-0000-	7700-3402	7394	7700	65,698.00
01-7394-0-0000-	7700-3502	7394	7700	318.00
01-7394-0-0000-	7700-3602	7394	7700	10,442.00
01-7394-0-0000-	7700-3702	7394	7700	7,322.00
01-7394-0-0000-	7700-3802	7394	7700	24,299.00
01-7394-0-0000-	7700-4300	7394	7700	33,600.00
01-7394-0-0000-	7700-4400	7394	7700	25,000.00
01-7394-0-0000-	7700-5200	7394	7700	9,500.00
01-7394-0-0000-	7700-5600	7394	7700	57,200.00
01-7394-0-0000-	7700-5800	7394	7700	144,000.00
01-7394-0-0000-	7700-5900	7394	7700	134,000.00

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object

7350) must net to zero by function. PASSED

INTERFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

INTRA-FD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to zero by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to zero by fund. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

EXCESS-DESIGNATIONSA - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance

(Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance (objects 9700-9789) must be positive individually by resource, by fund. PASSED

### SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0117), plus Miscellaneous Funds (ID 0078), plus Community Redevelopment Funds (ID 0079), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid-Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0117, 0078, and 0079) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment (ID 0205) in Form RL (unless Line 31 is zero). PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

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CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms  
must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the  
affected forms must be opened and saved. PASSED

Checks Completed.



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	155,010,687.06	5,636,513.00	160,647,200.06	155,218,005.00	5,892,376.00	161,110,381.00	0.3%
2) Federal Revenue		8100-8299	23,633.00	14,352,939.06	14,376,572.06	12,517.00	13,766,937.00	13,779,454.00	-4.2%
3) Other State Revenue		8300-8599	14,669,048.40	42,002,168.90	56,671,217.30	14,838,109.00	38,392,727.00	53,230,836.00	-6.1%
4) Other Local Revenue		8600-8799	8,721,847.07	5,204,329.62	13,926,176.69	4,837,927.00	6,223,957.00	11,061,884.00	-20.6%
5) TOTAL, REVENUES			178,425,215.53	67,195,950.58	245,621,166.11	174,906,558.00	64,275,997.00	239,182,555.00	-2.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	88,384,299.09	26,408,672.26	114,772,971.35	91,837,813.00	27,385,939.00	119,223,752.00	3.9%
2) Classified Salaries		2000-2999	19,184,042.91	17,480,190.68	36,664,233.59	19,349,098.00	18,695,167.00	38,044,265.00	3.8%
3) Employee Benefits		3000-3999	36,043,211.40	11,563,878.69	47,607,090.09	33,973,729.00	12,318,543.00	46,292,272.00	-2.8%
4) Books and Supplies		4000-4999	1,931,669.66	9,583,768.52	11,515,438.18	3,678,362.00	12,025,565.00	15,703,927.00	36.4%
5) Services and Other Operating Expenditures		5000-5999	10,169,485.95	10,651,227.32	20,820,713.27	10,868,192.00	14,301,236.00	25,169,428.00	20.9%
6) Capital Outlay		6000-6999	251,355.07	560,779.92	812,134.99	25,000.00	226,474.00	251,474.00	-69.0%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	8,149,286.70	1,597,623.37	9,746,910.07	72,218.00	2,794,645.00	2,866,863.00	-70.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(3,631,769.88)	3,224,806.48	(406,963.40)	(2,152,703.00)	2,006,663.00	(146,040.00)	-64.1%
9) TOTAL, EXPENDITURES			160,461,580.90	81,070,947.24	241,532,528.14	157,651,709.00	89,754,232.00	247,405,941.00	2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			17,963,634.63	(13,874,996.66)	4,088,637.97	17,254,849.00	(25,478,235.00)	(8,223,386.00)	-301.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8910-8929	29,675.82	0.00	29,675.82	0.00	0.00	0.00	-100.0%
b) Transfers Out		7610-7629	120,130.00	1,164,825.00	1,284,955.00	0.00	1,215,600.00	1,215,600.00	-5.4%
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	(19,004,632.66)	19,004,632.66	0.00	(20,374,287.00)	20,374,287.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,095,086.84)	17,839,807.66	(1,255,279.18)	(20,374,287.00)	19,158,687.00	(1,215,600.00)	-3.2%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			(1,131,452.21)	3,964,811.00	2,833,358.79	(3,119,438.00)	(6,319,548.00)	(9,438,986.00)	-433.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,352,890.65	2,354,737.00	21,707,627.65	18,221,438.44	6,319,548.00	24,540,986.44	13.1%
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)			19,352,890.65	2,354,737.00	21,707,627.65	18,221,438.44	6,319,548.00	24,540,986.44	13.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,352,890.65	2,354,737.00	21,707,627.65	18,221,438.44	6,319,548.00	24,540,986.44	13.1%
2) Ending Balance, June 30 (E + F1e)			18,221,438.44	6,319,548.00	24,540,986.44	15,102,000.44	0.00	15,102,000.44	-38.5%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
Stores		9712	148,571.26	0.00	148,571.26	150,000.00	0.00	150,000.00	1.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	7,284,525.00	0.00	7,284,525.00	7,458,647.00	0.00	7,458,647.00	2.4%
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	1,444,608.00	6,319,548.00	7,764,156.00	756,127.00	0.00	756,127.00	-90.3%
El Rancho Beginning Balance	0000	9780	684,029.00		684,029.00				
Non-Resident Tuition	0000	9780	56,127.00		56,127.00				
School Site API Awards	0000	9780	14,855.00		14,855.00				
School Site Carryover	0000	9780	61,490.00		61,490.00				
School Site/Department Donations	0000	9780	600,540.00		600,540.00				
Oral Health	0000	9780	18,575.00		18,575.00				
Advanced Placement	0000	9780	8,992.00		8,992.00				
Medi-Cal Billion Option	5640	9780		38,712.00	38,712.00				
English Language Acquisition	6286	9780		122,569.00	122,569.00				
Career Tech Ed Supplies	6377	9780		70,252.00	70,252.00				
School Safety	6405	9780		94,965.00	94,965.00				
El Rancho Arts/Music	6760	9780		11,343.00	11,343.00				
Arts/Music, PE Supplies/Equipment	6761	9780		1,409,504.00	1,409,504.00				
CAHSEE Intensive Instruction Services	7055	9780		32,786.00	32,786.00				
CAHSEE Intervention Materials	7056	9780		4,635.00	4,635.00				
Supplemental School Counseling	7080	9780		310,422.00	310,422.00				
EIA	7091	9780		488,649.00	488,649.00				
Instructional Materials	7156	9780		902,147.00	902,147.00				
Instructional Materials - Williams	7158	9780		122,766.00	122,766.00				
PAR	7271	9780		99,060.00	99,060.00				
Staff Development Math/Reading	7294	9780		86,859.00	86,859.00				
Principals' Training AB75	7325	9780		14,428.00	14,428.00				
Pupil Retention Block Grant	7390	9780		117,150.00	117,150.00				
Teacher Credentialing Block	7392	9780		232,783.00	232,783.00				
School Library Improvement Block	7395	9780		367,842.00	367,842.00				
Site Discretionary Block Grant	7396	9780		960,267.00	960,267.00				
District Discretionary Block Grant	7397	9780		401,013.00	401,013.00				
Instr Matls, Library, Education Technolo	7398	9780		135,430.00	135,430.00				
Routine Restricted Maintenance	8150	9780		291,766.00	291,766.00				
Nutrition Network	9010	9780		4,200.00	4,200.00				
El Rancho Beginning Balance	0000	9780				700,000.00		700,000.00	
Non-Resident Tuition	0000	9780				56,127.00		56,127.00	
c) Undesignated Amount			9,218,734.18	0.00	9,218,734.18				
d) Unappropriated Amount						6,612,226.44	0.00	6,612,226.44	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	20,169,792.98	1,976,504.68	22,146,297.66				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	153,417.79	0.00	153,417.79				
c) in Revolving Fund		9130	125,000.00	0.00	125,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	180,194.57	0.00	180,194.57				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,171,818.94	9,779,720.53	17,951,539.47				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	432,697.79	0.00	432,697.79				
6) Stores		9320	148,571.26	0.00	148,571.26				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
<b>10) TOTAL, ASSETS</b>			<b>29,381,493.33</b>	<b>11,756,225.21</b>	<b>41,137,718.54</b>				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	10,939,815.83	3,322,655.81	14,262,471.64				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	220,239.06	1,184,952.46	1,405,191.52				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	929,068.94	929,068.94				
6) Long-Term Liabilities		9660							
<b>7) TOTAL, LIABILITIES</b>			<b>11,160,054.89</b>	<b>5,436,677.21</b>	<b>16,596,732.10</b>				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			18,221,438.44	6,319,548.00	24,540,986.44				

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	47,603,850.00	0.00	47,603,850.00	48,865,257.00	0.00	48,865,257.00	2.6%
Charter Schools General Purpose Entitlement - State Aid		8015	1,980,720.00	0.00	1,980,720.00	2,058,714.00	0.00	2,058,714.00	3.9%
State Aid - Prior Years		8019	70,788.24	0.00	70,788.24	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	1,034,704.73	0.00	1,034,704.73	1,034,704.00	0.00	1,034,704.00	0.0%
Timber Yield Tax		8022	18.21	0.00	18.21	18.00	0.00	18.00	-1.2%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	96,807,214.27	0.00	96,807,214.27	100,106,274.00	0.00	100,106,274.00	3.4%
Unsecured Roll Taxes		8042	4,459,680.65	0.00	4,459,680.65	4,459,681.00	0.00	4,459,681.00	0.0%
Prior Years' Taxes		8043	2,682,700.45	0.00	2,682,700.45	2,682,700.00	0.00	2,682,700.00	0.0%
Supplemental Taxes		8044	4,865,384.69	0.00	4,865,384.69	4,865,385.00	0.00	4,865,385.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	118,941.95	0.00	118,941.95	118,942.00	0.00	118,942.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,137.87	0.00	4,137.87	4,138.00	0.00	4,138.00	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	(4.00)	0.00	(4.00)	New
<b>Subtotal, Revenue Limit Sources</b>			<b>159,628,141.06</b>	<b>0.00</b>	<b>159,628,141.06</b>	<b>164,195,809.00</b>	<b>0.00</b>	<b>164,195,809.00</b>	<b>2.9%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,636,513.00)		(5,636,513.00)	(5,892,376.00)		(5,892,376.00)	4.5%
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		5,636,513.00	5,636,513.00		5,892,376.00	5,892,376.00	4.5%
ROC/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	
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	1,019,059.00	0.00	1,019,059.00	1,018,327.00	0.00	1,018,327.00	-0.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096				(4,103,755.00)	0.00	(4,103,755.00)	
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>155,010,687.06</b>	<b>5,636,513.00</b>	<b>160,647,200.06</b>	<b>155,218,005.00</b>	<b>5,892,376.00</b>	<b>161,110,381.00</b>	<b>0.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,978,314.00	4,978,314.00	0.00	4,978,314.00	4,978,314.00	0.0%
Special Education Discretionary Grants		8182	0.00	479,767.00	479,767.00	0.00	469,148.00	469,148.00	-2.2%
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		8,118,686.00	8,118,686.00		7,618,378.00	7,618,378.00	-6.2%
Vocational and Applied Technology Education	3500-3699	8290		215,693.00	215,693.00		211,334.00	211,334.00	-2.0%
Safe and Drug Free Schools	3700-3799	8290		126,185.00	126,185.00		135,789.00	135,789.00	7.6%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	23,633.00	434,294.06	457,927.06	12,517.00	353,974.00	366,491.00	-20.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>23,633.00</b>	<b>14,352,939.06</b>	<b>14,376,572.06</b>	<b>12,517.00</b>	<b>13,766,937.00</b>	<b>13,779,454.00</b>	<b>-4.2%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Supplemental Instruction Programs									
Current Year	0000	8311				1,858,576.00		1,858,576.00	
Prior Years	0000	8319				0.00		0.00	
Community Day School Additional Funding									
Current Year	2430	8311					0.00	0.00	
Prior Years	2430	8319					0.00	0.00	
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		17,242,921.00	17,242,921.00		17,638,472.00	17,638,472.00	2.3%
Prior Years	6500	8319		3,536.00	3,536.00		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		248,467.00	248,467.00		256,322.00	256,322.00	3.2%
Home-to-School Transportation	7230	8311		1,896,454.00	1,896,454.00		1,982,364.00	1,982,364.00	4.5%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		3,334,494.00	3,334,494.00		3,485,547.00	3,485,547.00	4.5%
Spec. Ed. Transportation	7240	8311		664,921.00	664,921.00		695,042.00	695,042.00	4.5%
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	(266.00)	(266.00)	0.00	0.00	0.00	-100.0%
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	7,568,896.00	0.00	7,568,896.00	7,811,767.00	0.00	7,811,767.00	3.2%
Class Size Reduction, Grade Nine		8435	879,648.00	0.00	879,648.00	919,518.00	0.00	919,518.00	4.5%
Charter Schools Categorical Block Grant		8480	467,804.00	0.00	467,804.00	586,023.00	0.00	586,023.00	25.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,977,756.00	0.00	1,977,756.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	3,510,508.28	611,033.41	4,121,541.69	3,424,887.00	556,364.00	3,981,251.00	-3.4%
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%
Arts and Music Block Grant	6760	8590		480,890.00	480,890.00		500,318.00	500,318.00	4.0%
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%
Supplemental School Counseling Program	7080	8590		884,635.00	884,635.00		914,196.00	914,196.00	3.3%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		1,895,052.00	1,895,052.00		1,884,939.00	1,884,939.00	-0.5%
Staff Development	7292, 7294, 7295, 7296, 7305	8590		161,250.00	161,250.00		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		29,727.00	29,727.00		68,937.00	68,937.00	131.9%
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		83,628.00	83,628.00		86,667.00	86,667.00	3.6%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		445,889.00	445,889.00		375,800.00	375,800.00	-15.7%
Professional Development Block Grant	7393	8590		1,561,017.00	1,561,017.00		1,625,367.00	1,625,367.00	4.1%
Targeted Instructional Improvement Block Grant	7394	8590		1,855,608.00	1,855,608.00		1,932,102.00	1,932,102.00	4.1%
School and Library Improvement Block Grant	7395	8590		2,182,504.00	2,182,504.00		2,272,474.00	2,272,474.00	4.1%
Quality Education Investment Act	7400	8590					0.00	0.00	
All Other State Revenue	All Other	8590	264,436.12	8,420,408.49	8,684,844.61	237,338.00	4,117,816.00	4,355,154.00	-49.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,689,048.40</b>	<b>42,002,168.90</b>	<b>56,671,217.30</b>	<b>14,838,109.00</b>	<b>38,392,727.00</b>	<b>53,230,836.00</b>	<b>-6.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	567,904.94	0.00	567,904.94	550,000.00	0.00	550,000.00	-3.2%
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	17,454.75	0.00	17,454.75	0.00	0.00	0.00	-100.0%
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	222,376.67	0.00	222,376.67	185,000.00	0.00	185,000.00	-16.8%
Interest		8660	2,782,854.89	70,446.48	2,853,301.37	2,809,911.00	60,089.00	2,870,000.00	0.6%
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	258,897.00	258,897.00	0.00	260,000.00	260,000.00	0.4%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	4,637,079.05	4,637,079.05	0.00	4,646,341.00	4,646,341.00	0.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	420,967.13	0.00	420,967.13	403,146.00	0.00	403,146.00	-4.2%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	4.00	0.00	4.00	New
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	178,257.69	52,372.09	230,629.78	383,522.00	1,064,577.00	1,448,099.00	527.9%
Tuition		8710	468,134.00	0.00	468,134.00	506,344.00	0.00	506,344.00	8.2%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	4,063,897.00	0.00	4,063,897.00				
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 or Charter Schools	6500	8791		185,535.00	185,535.00		192,950.00	192,950.00	4.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	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 or Charter Schools	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,721,847.07</b>	<b>5,204,329.62</b>	<b>13,926,176.69</b>	<b>4,837,927.00</b>	<b>6,223,957.00</b>	<b>11,061,884.00</b>	<b>-20.6%</b>
<b>TOTAL, REVENUES</b>			<b>178,425,215.53</b>	<b>67,195,950.58</b>	<b>245,621,166.11</b>	<b>174,906,558.00</b>	<b>64,275,997.00</b>	<b>239,182,555.00</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Teachers' Salaries		1100	73,348,784.50	21,814,125.79	95,162,910.29	77,245,350.00	22,224,394.00	99,469,744.00	4.5%
Certificated Pupil Support Salaries		1200	5,374,519.50	1,157,147.23	6,531,666.73	5,380,116.00	1,718,955.00	7,099,071.00	8.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,838,285.11	2,853,970.21	11,692,255.32	8,414,666.00	3,037,941.00	11,452,607.00	-2.0%
Other Certificated Salaries		1900	802,709.98	583,429.03	1,386,139.01	797,681.00	404,649.00	1,202,330.00	-13.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>88,364,299.09</b>	<b>26,408,672.26</b>	<b>114,772,971.35</b>	<b>91,837,813.00</b>	<b>27,385,939.00</b>	<b>119,223,752.00</b>	<b>3.9%</b>
<b>CLASSIFIED SALARIES</b>									
Instructional Aides' Salaries		2100	505,675.15	6,929,002.86	7,434,678.01	489,944.00	7,259,334.00	7,749,278.00	4.2%
Classified Support Salaries		2200	8,853,784.29	6,108,122.29	14,961,906.58	8,814,138.00	6,718,464.00	15,532,602.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	1,782,617.23	1,357,292.79	3,139,910.02	1,980,093.00	1,325,310.00	3,305,403.00	5.3%
Clerical, Technical and Office Salaries		2400	7,826,979.64	3,078,015.10	10,904,994.74	7,766,873.00	3,379,225.00	11,146,098.00	2.2%
Other Classified Salaries		2900	214,986.60	7,757.64	222,744.24	298,050.00	12,834.00	310,884.00	39.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,184,042.91</b>	<b>17,480,190.68</b>	<b>36,664,233.59</b>	<b>19,349,098.00</b>	<b>18,695,167.00</b>	<b>38,044,265.00</b>	<b>3.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,197,503.45	2,112,644.99	9,310,148.44	7,597,474.00	2,204,573.00	9,802,047.00	5.3%
PERS		3201-3202	2,688,584.07	1,908,035.75	4,596,599.82	2,703,878.00	2,031,155.00	4,735,033.00	3.0%
OASDI/Medicare/Alternative		3301-3302	2,576,304.58	1,490,955.13	4,067,259.71	2,820,197.00	1,573,145.00	4,393,342.00	8.0%
Health and Welfare Benefits		3401-3402	11,668,972.35	4,517,412.44	16,186,384.79	12,210,915.00	4,840,469.00	17,051,384.00	5.3%
Unemployment Insurance		3501-3502	53,483.02	22,034.51	75,517.53	55,906.00	23,283.00	79,189.00	4.9%
Workers' Compensation		3601-3602	2,453,107.33	978,873.22	3,431,980.55	1,820,759.00	762,432.00	2,583,191.00	-24.7%
OPEB, Allocated		3701-3702	6,492,522.65	248,717.26	6,741,239.91	6,154,765.00	533,023.00	6,687,788.00	-0.8%
OPEB, Active Employees		3751-3752				0.00	0.00	0.00	
PERS Reduction		3801-3802	624,830.65	285,405.39	910,236.04	543,962.00	350,463.00	894,425.00	-1.7%
Other Employee Benefits		3901-3902	2,287,923.30	0.00	2,287,923.30	65,873.00	0.00	65,873.00	-97.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>36,043,211.40</b>	<b>11,563,878.69</b>	<b>47,607,090.09</b>	<b>33,973,729.00</b>	<b>12,318,543.00</b>	<b>46,292,272.00</b>	<b>-2.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	75,669.95	2,601,387.24	2,677,057.19	2,281.00	2,160,519.00	2,162,800.00	-19.2%
Books and Other Reference Materials		4200	18,444.48	233,276.69	251,721.17	45,067.00	113,602.00	158,669.00	-37.0%
Materials and Supplies		4300	1,538,756.54	4,319,605.50	5,858,362.04	3,269,620.00	7,504,414.00	10,774,034.00	83.9%
Noncapitalized Equipment		4400	298,798.69	2,429,499.09	2,728,297.78	361,394.00	2,247,030.00	2,608,424.00	-4.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,931,669.66</b>	<b>9,583,768.52</b>	<b>11,515,438.18</b>	<b>3,678,362.00</b>	<b>12,025,565.00</b>	<b>15,703,927.00</b>	<b>36.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100				0.00	0.00	0.00	
Travel and Conferences		5200	195,042.17	614,581.00	809,623.17	205,544.00	495,081.00	700,625.00	-13.5%
Dues and Memberships		5300	91,828.23	4,995.00	96,823.23	85,825.00	4,150.00	89,975.00	-7.1%
Insurance		5400 - 5450	918,072.67	69,405.00	987,477.67	931,150.00	68,850.00	1,000,000.00	1.3%
Operations and Housekeeping Services		5500	4,853,505.83	11,029.19	4,864,535.02	4,864,658.00	11,242.00	4,875,900.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,253,695.44	1,343,079.34	2,596,774.78	1,293,190.00	4,290,895.00	5,584,085.00	115.0%
Transfers of Direct Costs		5710	921,631.48	(921,631.48)	0.00	900,000.00	(900,000.00)	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	1,630,366.56	9,462,465.70	11,092,832.26	2,272,520.00	10,148,793.00	12,421,313.00	12.0%
Communications		5900	305,343.57	67,303.57	372,647.14	315,305.00	182,225.00	497,530.00	33.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,169,485.95</b>	<b>10,651,227.32</b>	<b>20,820,713.27</b>	<b>10,868,192.00</b>	<b>14,301,236.00</b>	<b>25,169,428.00</b>	<b>20.9%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	177,811.51	16,695.04	194,506.55	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,976.56	412,696.19	424,672.75	15,000.00	101,474.00	116,474.00	-72.6%
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	43,801.33	75,898.24	119,699.57	10,000.00	65,000.00	76,000.00	-36.5%
Equipment Replacement		6500	17,765.67	55,490.45	73,256.12	0.00	59,000.00	59,000.00	-19.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>251,355.07</b>	<b>560,779.92</b>	<b>812,134.99</b>	<b>25,000.00</b>	<b>226,474.00</b>	<b>251,474.00</b>	<b>-69.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>									
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	6,595.00	6,595.00	0.00	7,000.00	7,000.00	6.1%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	302,435.20	302,435.20	0.00	326,000.00	326,000.00	7.8%
Payments to County Offices		7142	0.00	1,411,260.65	1,411,260.65	0.00	1,430,000.00	1,430,000.00	1.3%
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 or Charter Schools		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 or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		(596,906.00)	(596,906.00)		507,878.00	507,878.00	-185.1%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
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	8,007,961.00	0.00	8,007,961.00				
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	11,833.00	11,833.00	New
Debt Service									
Debt Service - Interest		7438	104,085.10	15,458.36	119,543.46	1,423.00	5,580.00	7,003.00	-94.1%
Other Debt Service - Principal		7439	37,240.60	458,780.16	496,020.76	70,795.00	506,354.00	577,149.00	16.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>8,149,286.70</b>	<b>1,597,623.37</b>	<b>9,746,910.07</b>	<b>72,218.00</b>	<b>2,794,645.00</b>	<b>2,866,863.00</b>	<b>-70.6%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>									
Transfers of Indirect Costs		7310	(3,224,806.48)	3,224,806.48	0.00	(2,006,663.00)	2,006,663.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(406,963.40)	0.00	(406,963.40)	(146,040.00)	0.00	(146,040.00)	-64.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>(3,631,769.88)</b>	<b>3,224,806.48</b>	<b>(406,963.40)</b>	<b>(2,152,703.00)</b>	<b>2,006,663.00</b>	<b>(146,040.00)</b>	<b>-64.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>160,461,580.90</b>	<b>81,070,947.24</b>	<b>241,532,528.14</b>	<b>157,651,709.00</b>	<b>89,754,232.00</b>	<b>247,405,941.00</b>	<b>2.4%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals			2007-08 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	29,675.82	0.00	29,675.82	0.00	0.00	0.00	-100.0%
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>29,675.82</b>	<b>0.00</b>	<b>29,675.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	20,935.00	0.00	20,935.00	0.00	0.00	0.00	-100.0%
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	20,070.00	1,164,825.00	1,184,895.00	0.00	1,215,600.00	1,215,600.00	2.6%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	79,125.00	0.00	79,125.00	0.00	0.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>120,130.00</b>	<b>1,164,825.00</b>	<b>1,284,955.00</b>	<b>0.00</b>	<b>1,215,600.00</b>	<b>1,215,600.00</b>	<b>-5.4%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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 LEAs		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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(19,004,632.66)	19,004,632.66	0.00	(20,374,287.00)	20,374,287.00	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(19,004,632.66)</b>	<b>19,004,632.66</b>	<b>0.00</b>	<b>(20,374,287.00)</b>	<b>20,374,287.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(19,095,086.84)</b>	<b>17,839,807.66</b>	<b>(1,255,279.18)</b>	<b>(20,374,287.00)</b>	<b>19,158,687.00</b>	<b>(1,215,600.00)</b>	<b>-3.2%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	13,590.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	15,497.00	New
4) Other Local Revenue		8600-8799	3,328.01	300.00	-91.0%
5) TOTAL, REVENUES			16,918.01	15,797.00	-6.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,665.50	5,977.00	-10.3%
2) Classified Salaries		2000-2999	2,013.90	5,312.00	163.8%
3) Employee Benefits		3000-3999	972.38	1,047.00	7.7%
4) Books and Supplies		4000-4999	202.00	3,064.00	1416.8%
5) Services and Other Operating Expenditures		5000-5999	65.96	0.00	-100.0%
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	466.23	397.00	-14.8%
9) TOTAL, EXPENDITURES			10,385.97	15,797.00	52.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			6,532.04	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,532.04	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,997.21	51,529.25	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,997.21	51,529.25	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,997.21	51,529.25	14.5%
2) Ending Balance, June 30 (E + F1e)			51,529.25	51,529.25	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	51,529.25	51,529.25	0.0%
Adult Education	6390	9780	51,529.25		
Adult Education	6390	9780		51,529.25	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	73,862.16		
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	327.69		
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			74,189.85		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	18,641.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	477.38		
4) Current Loans		9640			
5) Deferred Revenue		9650	3,542.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			22,660.60		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			51,529.25		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	13,590.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>13,590.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments Adult Education Current Year	6390	8311		15,497.00	
Prior Years	6390	8319		0.00	
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>15,497.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	3,328.01	300.00	-91.0%
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,328.01</b>	<b>300.00</b>	<b>-91.0%</b>
<b>TOTAL, REVENUES</b>			<b>16,918.01</b>	<b>15,797.00</b>	<b>-6.6%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	5,790.50	5,977.00	3.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	875.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,665.50</b>	<b>5,977.00</b>	<b>-10.3%</b>
<b>CLASSIFIED SALARIES</b>					
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	2,013.90	5,312.00	163.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,013.90</b>	<b>5,312.00</b>	<b>163.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	511.21	493.00	-3.6%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	158.15	233.00	47.3%
Health and Welfare Benefits		3401-3402	56.52	0.00	-100.0%
Unemployment Insurance		3501-3502	4.31	6.00	39.2%
Workers' Compensation		3601-3602	187.72	185.00	-1.4%
OPEB, Allocated		3701-3702	54.47	130.00	138.7%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>972.38</b>	<b>1,047.00</b>	<b>7.7%</b>
<b>BOOKS AND SUPPLIES</b>					
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	202.00	3,064.00	1416.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>202.00</b>	<b>3,064.00</b>	<b>1416.8%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	65.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>65.96</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	466.23	397.00	-14.8%
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%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>466.23</b>	<b>397.00</b>	<b>-14.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,385.97</b>	<b>15,797.00</b>	<b>52.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	(1,019.00)	0.00	-100.0%
3) Other State Revenue		8300-8599	979,090.00	1,007,619.00	2.9%
4) Other Local Revenue		8600-8799	4,417,612.26	4,363,000.00	-1.2%
5) TOTAL REVENUES			5,395,683.26	5,370,619.00	-0.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	261,517.63	276,664.00	5.8%
2) Classified Salaries		2000-2999	2,997,281.93	3,325,253.00	10.9%
3) Employee Benefits		3000-3999	1,293,429.79	1,420,898.00	9.9%
4) Books and Supplies		4000-4999	264,016.59	244,700.00	-7.3%
5) Services and Other Operating Expenditures		5000-5999	226,654.68	286,300.00	26.3%
6) Capital Outlay		6000-6999	34,322.32	60,000.00	74.8%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	12,362.00	42,362.00	242.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	151,497.17	142,501.00	-5.9%
9) TOTAL EXPENDITURES			5,241,082.11	5,798,678.00	10.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			154,601.15	(428,059.00)	-376.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			154,601.15	(428,059.00)	-376.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,301.92	462,903.07	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,301.92	462,903.07	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,301.92	462,903.07	50.1%
2) Ending Balance, June 30 (E + F1e)					
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	462,903.07	34,844.07	-92.5%
Reserve for declining enrollment	9010	9780	128,000.00		
Technology financing	9010	9780	30,000.00		
Portable/Facility repairs	9010	9780	195,000.00		
Child Development	9010	9780	109,903.07		
Child Development	9010	9780		34,844.07	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	646,795.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	84,067.04		
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	260,349.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	19,912.68		
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			1,011,125.44		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	373,028.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	175,194.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			548,222.37		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			462,903.07		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	(1,019.00)	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>(1,019.00)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	979,090.00	1,007,619.00	2.9%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>979,090.00</b>	<b>1,007,619.00</b>	<b>2.9%</b>
<b>OTHER LOCAL REVENUE</b>					
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	28,145.46	25,000.00	-11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,389,466.80	4,338,000.00	-1.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,417,612.26</b>	<b>4,363,000.00</b>	<b>-1.2%</b>
<b>TOTAL, REVENUES</b>			<b>5,395,683.26</b>	<b>5,370,619.00</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Teachers' Salaries		1100	261,517.63	276,664.00	5.8%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>261,517.63</b>	<b>276,664.00</b>	<b>5.8%</b>
<b>CLASSIFIED SALARIES</b>					
Instructional Aides' Salaries		2100	2,418,489.48	2,692,802.00	11.3%
Classified Support Salaries		2200	19,314.00	19,894.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	339,264.00	352,613.00	3.9%
Clerical, Technical and Office Salaries		2400	220,214.45	259,944.00	18.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,997,281.93</b>	<b>3,325,253.00</b>	<b>10.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	410,443.56	440,822.00	7.4%
OASDI/Medicare/Alternative		3301-3302	222,440.17	245,326.00	10.3%
Health and Welfare Benefits		3401-3402	482,797.97	535,333.00	10.9%
Unemployment Insurance		3501-3502	1,630.16	1,797.00	10.2%
Workers' Compensation		3601-3602	75,312.10	58,865.00	-21.8%
OPEB, Allocated		3701-3702	15,756.86	41,277.00	162.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	85,048.97	97,478.00	14.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,293,429.79</b>	<b>1,420,898.00</b>	<b>9.9%</b>
<b>BOOKS AND SUPPLIES</b>					
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	227,849.52	194,700.00	-14.5%
Noncapitalized Equipment		4400	36,167.07	50,000.00	38.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>264,016.59</b>	<b>244,700.00</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	17,547.63	18,300.00	4.3%
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	41,813.16	101,500.00	142.7%
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	161,245.18	155,700.00	-3.4%
Communications		5900	6,048.71	10,800.00	78.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>226,654.68</b>	<b>286,300.00</b>	<b>26.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,322.32	60,000.00	74.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>34,322.32</b>	<b>60,000.00</b>	<b>74.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
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	12,362.00	42,362.00	242.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>12,362.00</b>	<b>42,362.00</b>	<b>242.7%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	151,497.17	142,501.00	-5.9%
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%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>151,497.17</b>	<b>142,501.00</b>	<b>-5.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,241,082.11</b>	<b>5,798,678.00</b>	<b>10.6%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,075,675.19	4,227,044.00	3.7%
3) Other State Revenue		8300-8599	451,599.60	450,000.00	-0.4%
4) Other Local Revenue		8600-8799	3,254,932.56	3,188,000.00	-2.1%
5) TOTAL, REVENUES			7,782,207.35	7,865,044.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,771,837.81	2,861,008.00	3.2%
3) Employee Benefits		3000-3999	1,045,833.37	1,113,810.00	6.5%
4) Books and Supplies		4000-4999	3,436,870.19	3,416,858.00	-0.6%
5) Services and Other Operating Expenditures		5000-5999	161,535.45	475,000.00	194.1%
6) Capital Outlay		6000-6999	124,779.99	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	255,000.00	3,142.00	-98.8%
9) TOTAL, EXPENDITURES			7,795,856.81	7,869,818.00	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,649.46)	(4,774.00)	-65.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,649.46)	(4,774.00)	-65.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,562.24	156,912.78	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,562.24	156,912.78	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,562.24	156,912.78	-8.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	141,208.94	140,000.00	-0.9%
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	5,703.84	2,138.78	-62.5%
Child Nutrition	5310	9780	5,703.84		
Child Nutrition	5310	9780		2,138.78	
c) Undesignated Amount					
d) Unappropriated Amount					

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	418,567.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	513,376.73		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	236,925.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	141,208.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,320,078.31		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	892,711.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	270,454.19		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,163,165.53		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			156,912.78		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,075,675.19	4,227,044.00	3.7%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,075,675.19</b>	<b>4,227,044.00</b>	<b>3.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	451,599.60	450,000.00	-0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>451,599.60</b>	<b>450,000.00</b>	<b>-0.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,172,233.61	3,122,000.00	-1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,388.78	20,000.00	-18.0%
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	58,310.17	46,000.00	-21.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,254,932.56</b>	<b>3,188,000.00</b>	<b>-2.1%</b>
<b>TOTAL, REVENUES</b>			<b>7,782,207.35</b>	<b>7,865,044.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,766,480.34	1,814,975.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	736,392.36	767,602.00	4.2%
Clerical, Technical and Office Salaries		2400	267,276.21	276,631.00	3.5%
Other Classified Salaries		2900	1,688.90	1,800.00	6.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,771,837.81</b>	<b>2,861,008.00</b>	<b>3.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	299,209.07	312,035.00	4.3%
OASDI/Medicare/Alternative		3301-3302	187,136.39	201,916.00	7.9%
Health and Welfare Benefits		3401-3402	480,547.31	514,431.00	7.1%
Unemployment Insurance		3501-3502	1,387.08	1,419.00	2.3%
Workers' Compensation		3601-3602	62,200.02	49,382.00	-20.6%
OPEB, Allocated		3701-3702	15,353.50	34,627.00	125.5%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,045,833.37</b>	<b>1,113,810.00</b>	<b>6.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	69,736.64	71,400.00	2.4%
Noncapitalized Equipment		4400	56,012.91	9,000.00	-83.9%
Food		4700	3,311,120.64	3,336,458.00	0.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,436,870.19</b>	<b>3,416,858.00</b>	<b>-0.6%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	12,843.19	12,200.00	-5.0%
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	81,821.16	380,300.00	364.8%
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	56,654.35	73,000.00	28.9%
Communications		5900	10,216.75	9,500.00	-7.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>161,535.45</b>	<b>475,000.00</b>	<b>194.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	124,779.99	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>124,779.99</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	255,000.00	3,142.00	-98.8%
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%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>255,000.00</b>	<b>3,142.00</b>	<b>-98.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,795,856.81</b>	<b>7,869,818.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,122,479.00	1,256,000.00	11.9%
4) Other Local Revenue		8600-8799	154,872.40	125,000.00	-19.3%
5) TOTAL, REVENUES			1,277,351.40	1,381,000.00	8.1%
<b>B. EXPENDITURES</b>					
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	236,543.02	414,503.00	75.2%
5) Services and Other Operating Expenditures		5000-5999	719,861.39	707,829.00	-1.7%
6) Capital Outlay		6000-6999	1,816,812.67	1,421,638.00	-21.8%
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			2,773,217.08	2,543,970.00	-8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,495,865.68)	(1,162,970.00)	-22.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,950,056.26	1,215,600.00	-37.7%
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			1,950,056.26	1,215,600.00	-37.7%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			454,190.58	52,630.00	-88.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,585,260.84	4,039,451.42	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,585,260.84	4,039,451.42	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,585,260.84	4,039,451.42	12.7%
2) Ending Balance, June 30 (E + F1e)					
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	4,039,451.42	4,092,081.42	1.3%
Deferred Maintenance	6205	9780	4,039,451.42		
Deferred Maintenance	6205	9780		4,092,081.42	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,138,363.13		
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	13,785.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,184,895.00		
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			4,337,043.70		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	297,592.28		
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			297,592.28		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,039,451.42		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Deferred Maintenance Allowance		8540	1,122,479.00	1,256,000.00	11.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,122,479.00</b>	<b>1,256,000.00</b>	<b>11.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	154,872.40	125,000.00	-19.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>154,872.40</b>	<b>125,000.00</b>	<b>-19.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,277,351.40</b>	<b>1,381,000.00</b>	<b>8.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	236,543.02	414,503.00	75.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>236,543.02</b>	<b>414,503.00</b>	<b>75.2%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	627,917.28	161,648.00	-74.3%
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	91,944.11	546,181.00	494.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>719,861.39</b>	<b>707,829.00</b>	<b>-1.7%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,489,674.59	1,121,638.00	-24.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	327,138.08	300,000.00	-8.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,816,812.67</b>	<b>1,421,638.00</b>	<b>-21.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,773,217.08</b>	<b>2,543,970.00</b>	<b>-8.3%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	1,950,056.26	1,215,600.00	-37.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,950,056.26</b>	<b>1,215,600.00</b>	<b>-37.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,950,056.26</b>	<b>1,215,600.00</b>	<b>-37.7%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,039,525.77	1,480,000.00	-27.4%
5) TOTAL, REVENUES			2,039,525.77	1,480,000.00	-27.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	469,647.44	542,199.00	15.4%
3) Employee Benefits		3000-3999	148,624.54	184,196.00	23.9%
4) Books and Supplies		4000-4999	54,972.44	30,200.00	-45.1%
5) Services and Other Operating Expenditures		5000-5999	157,618.75	202,195.00	28.3%
6) Capital Outlay		6000-6999	578,498.31	951,497.00	64.5%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	262,847.34	258,320.00	-1.7%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,672,208.82	2,168,607.00	29.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			367,316.95	(688,607.00)	-287.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			367,316.95	(688,607.00)	-287.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,562,744.32	4,930,061.27	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,562,744.32	4,930,061.27	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,562,744.32	4,930,061.27	8.1%
2) Ending Balance, June 30 (E + F1e)			4,930,061.27	4,241,454.27	-14.0%
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	4,930,061.27	4,241,454.27	-14.0%
Capital Facilities	0000	9780	4,930,061.27		
Capital Facilities	0000	9780		4,241,454.27	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,003,004.85		
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	21,816.44		
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			5,024,821.29		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	91,803.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,956.69		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			94,760.02		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,930,061.27		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	242,891.88	180,000.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,796,633.89	1,300,000.00	-27.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,039,525.77</b>	<b>1,480,000.00</b>	<b>-27.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,039,525.77</b>	<b>1,480,000.00</b>	<b>-27.4%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	606.44	1,043.00	72.0%
Classified Supervisors' and Administrators' Salaries		2300	354,897.00	415,591.00	17.1%
Clerical, Technical and Office Salaries		2400	114,144.00	125,565.00	10.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>469,647.44</b>	<b>542,199.00</b>	<b>15.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,525.91	52,011.00	55.1%
OASDI/Medicare/Alternative		3301-3302	33,475.73	39,194.00	17.1%
Health and Welfare Benefits		3401-3402	49,996.25	56,820.00	13.6%
Unemployment Insurance		3501-3502	234.84	271.00	15.4%
Workers' Compensation		3601-3602	10,992.74	8,893.00	-19.1%
OPEB, Allocated		3701-3702	2,112.73	6,235.00	195.1%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	18,286.34	20,772.00	13.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>148,624.54</b>	<b>184,196.00</b>	<b>23.9%</b>
<b>BOOKS AND SUPPLIES</b>					
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	51,998.16	26,200.00	-49.6%
Noncapitalized Equipment		4400	2,974.28	4,000.00	34.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>54,972.44</b>	<b>30,200.00</b>	<b>-45.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	13,891.70	16,000.00	15.2%
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	27,082.24	23,745.00	-12.3%
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	113,992.42	156,150.00	37.0%
Communications		5900	2,652.39	6,300.00	137.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>157,618.75</b>	<b>202,195.00</b>	<b>28.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	578,498.31	951,497.00	64.5%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>578,498.31</b>	<b>951,497.00</b>	<b>64.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	5,016.65	0.00	-100.0%
Other Debt Service - Principal		7439	257,830.69	258,320.00	0.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>262,847.34</b>	<b>258,320.00</b>	<b>-1.7%</b>
<b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
<b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,672,208.82</b>	<b>2,168,607.00</b>	<b>29.7%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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	0.08	0.00	-100.0%
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	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.08	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(0.08)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.08)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.08	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.08	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.08	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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			0.00		
d) Unappropriated Amount				0.00	



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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	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			0.00		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.08	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.08</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	762,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,506.59	89,000.00	-4.8%
5) TOTAL, REVENUES			855,506.59	89,000.00	-89.6%
<b>B. EXPENDITURES</b>					
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	131,735.94	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,859.05	1,900.00	2.2%
6) Capital Outlay		6000-6999	218,147.80	1,718,655.00	687.8%
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			351,742.79	1,720,555.00	389.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			503,763.80	(1,631,555.00)	-423.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	765,161.26	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			(765,161.26)	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(261,397.46)	(1,631,555.00)	524.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,892,952.86	1,631,555.40	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,892,952.86	1,631,555.40	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,892,952.86	1,631,555.40	-13.8%
2) Ending Balance, June 30 (E + F1e)			1,631,555.40	0.40	-100.0%
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	1,631,555.40	0.00	-100.0%
La Veta Modernization - District Match	0000	9780	810,396.16		
McPherson Modernization - District Match	0000	9780	821,159.24		
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.40	



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,624,616.41		
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	7,075.59		
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			1,631,692.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	136.60		
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			136.60		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,631,555.40		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	762,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			762,000.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	93,506.59	89,000.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			93,506.59	89,000.00	-4.8%
<b>TOTAL, REVENUES</b>			855,506.59	89,000.00	-89.6%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	131,735.94	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>131,735.94</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	1,859.05	1,900.00	2.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,859.05</b>	<b>1,900.00</b>	<b>2.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	218,147.80	1,718,655.00	687.8%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>218,147.80</b>	<b>1,718,655.00</b>	<b>687.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>351,742.79</b>	<b>1,720,555.00</b>	<b>389.2%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	765,161.26	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			765,161.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(765,161.26)	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	815,131.96	365,000.00	-55.2%
5) TOTAL, REVENUES			815,131.96	365,000.00	-55.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,978.10	3,000.00	51.7%
3) Employee Benefits		3000-3999	207.53	317.00	52.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,984.43	1,045,126.00	9414.6%
6) Capital Outlay		6000-6999	50,617.99	41,972.00	-17.1%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	15,018.24	15,102.00	0.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			78,806.29	1,105,517.00	1302.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			736,325.67	(740,517.00)	-200.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	20,935.00	0.00	-100.0%
b) Transfers Out		7610-7629	29,675.82	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			(8,740.82)	0.00	-100.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			727,584.85	(740,517.00)	-201.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,358,604.98	8,086,189.83	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,358,604.98	8,086,189.83	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,358,604.98	8,086,189.83	9.9%
2) Ending Balance, June 30 (E + F1e)			8,086,189.83	7,345,672.83	-9.2%
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	8,086,189.83	7,345,672.83	-9.2%
Kelly Field Refurbishment	0000	9780	800,000.00		
Anaheim Hills School Site Project	0000	9780	1,000,000.00		
Yorba - Grounds	0000	9780	61,680.00		
Williams Repair	0000	9780	20,935.00		
Special Reserve - Capital Projects	0000	9780	6,203,574.83		
Kelly Field Refurbishment	0000	9780		1,000,000.00	
Special Reserve - Capital Projects	0000	9780		6,345,672.83	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	



Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	350,289.36		
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	11,364,241.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,935.00		
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			11,735,465.79		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,649,083.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	192.82		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			3,649,275.96		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,086,189.83		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	342,267.62	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	170,832.00	146,000.00	-14.4%
Interest		8660	277,195.34	219,000.00	-21.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,037.00	0.00	-100.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			815,131.96	365,000.00	-55.2%
<b>TOTAL, REVENUES</b>			815,131.96	365,000.00	-55.2%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,978.10	3,000.00	51.7%
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,978.10</b>	<b>3,000.00</b>	<b>51.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	151.35	230.00	52.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.98	2.00	104.1%
Workers' Compensation		3601-3602	55.20	50.00	-9.4%
OPEB, Allocated		3701-3702	0.00	35.00	New
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>207.53</b>	<b>317.00</b>	<b>52.7%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100		0.00	
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	1,973.10	1,037,326.00	52473.4%
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	9,011.33	7,800.00	-13.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,984.43</b>	<b>1,045,126.00</b>	<b>9414.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	50,617.99	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	41,972.00	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>50,617.99</b>	<b>41,972.00</b>	<b>-17.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		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	683.69	0.00	-100.0%
Other Debt Service - Principal		7439	14,334.55	15,102.00	5.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>15,018.24</b>	<b>15,102.00</b>	<b>0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>78,806.29</b>	<b>1,105,517.00</b>	<b>1302.8%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	20,935.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>20,935.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	29,675.82	0.00	-100.0%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>29,675.82</b>	<b>0.00</b>	<b>-100.0%</b>

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(8,740.82)	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,491,471.02	3,334,000.00	-4.5%
5) TOTAL REVENUES			3,491,471.02	3,334,000.00	-4.5%
<b>B. EXPENDITURES</b>					
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	2,433,413.14	2,934,718.00	20.6%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,433,413.14	2,934,718.00	20.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,058,057.88	399,282.00	-62.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,058,057.88	399,282.00	-62.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,090,902.97	5,148,960.85	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,090,902.97	5,148,960.85	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,090,902.97	5,148,960.85	25.9%
2) Ending Balance, June 30 (E + F1e)					
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	5,148,960.85		
d) Unappropriated Amount					
		9790		5,548,242.85	



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,129,667.69		
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	19,293.16		
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			5,148,960.85		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,148,960.85		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	247,540.69	250,000.00	1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,243,930.33	3,084,000.00	-4.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,491,471.02</b>	<b>3,334,000.00</b>	<b>-4.5%</b>
<b>TOTAL, REVENUES</b>			<b>3,491,471.02</b>	<b>3,334,000.00</b>	<b>-4.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>					
Debt Service					
Debt Service - Interest		7438	1,148,924.19	0.00	-100.0%
Other Debt Service - Principal		7439	1,284,488.95	2,934,718.00	128.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>			<b>2,433,413.14</b>	<b>2,934,718.00</b>	<b>20.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,433,413.14</b>	<b>2,934,718.00</b>	<b>20.6%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,941,911.07	3,225,000.00	-18.2%
5) TOTAL, REVENUES			3,941,911.07	3,225,000.00	-18.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,832.00	145,059.00	3.0%
3) Employee Benefits		3000-3999	44,298.00	52,042.00	17.5%
4) Books and Supplies		4000-4999	78.88	3,500.00	4337.1%
5) Services and Other Operating Expenses		5000-5999	1,613,949.41	1,281,000.00	-20.6%
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			1,799,158.29	1,481,601.00	-17.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,142,752.78	1,743,399.00	-18.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			2,142,752.78	1,743,399.00	-18.6%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	5,178,510.73	7,321,263.51	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,178,510.73	7,321,263.51	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			5,178,510.73	7,321,263.51	41.4%
2) Ending Net Assets, June 30 (E + F1e)			7,321,263.51	9,064,662.51	23.8%
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	7,321,263.51	9,064,662.51	23.8%
Workers' Compensation	0000	9780	7,321,263.51		
Workers' Compensation	0000	9780		9,064,662.51	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,493,856.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
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	35,936.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	69,158.13		
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			8,698,950.59		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,377,089.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	598.05		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		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			1,377,687.08		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			7,321,263.51		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	353,799.18	320,000.00	-9.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,588,111.89	2,905,000.00	-19.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,941,911.07</b>	<b>3,225,000.00</b>	<b>-18.2%</b>
<b>TOTAL, REVENUES</b>			<b>3,941,911.07</b>	<b>3,225,000.00</b>	<b>-18.2%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,108.00	92,813.00	3.0%
Clerical, Technical and Office Salaries		2400	50,724.00	52,246.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>140,832.00</b>	<b>145,059.00</b>	<b>3.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,399.31	16,892.00	3.0%
OASDI/Medicare/Alternative		3301-3302	9,728.54	9,876.00	1.5%
Health and Welfare Benefits		3401-3402	8,682.96	15,502.00	78.5%
Unemployment Insurance		3501-3502	70.34	73.00	3.8%
Workers' Compensation		3601-3602	3,254.40	2,379.00	-26.9%
OPEB, Allocated		3701-3702	674.80	1,668.00	147.2%
OPEB, Active Employees		3751-3752		0.00	
PERS Reduction		3801-3802	5,487.65	5,652.00	3.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>44,298.00</b>	<b>52,042.00</b>	<b>17.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78.88	1,500.00	1801.6%
Noncapitalized Equipment		4400	0.00	2,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>78.88</b>	<b>3,500.00</b>	<b>4337.1%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100		0.00	
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	249,539.00	50,000.00	-80.0%
Insurance		5400-5450	482,531.39	525,000.00	8.8%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	881,879.02	706,000.00	-19.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,613,949.41</b>	<b>1,281,000.00</b>	<b>-20.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,799,158.29</b>	<b>1,481,601.00</b>	<b>-17.7%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,435,800.86	1,915,000.00	33.4%
5) TOTAL REVENUES			1,435,800.86	1,915,000.00	33.4%
<b>B. EXPENSES</b>					
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	782,474.85	755,772.00	-3.4%
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			782,474.85	755,772.00	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			653,326.01	1,159,228.00	77.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8910-8929	79,125.00	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			79,125.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			732,451.01	1,159,228.00	58.3%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	12,817,976.11	13,550,427.12	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,817,976.11	13,550,427.12	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			12,817,976.11	13,550,427.12	5.7%
2) Ending Net Assets, June 30 (E + F1e)			13,550,427.12	14,709,655.12	8.6%
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	13,550,427.12	14,709,655.12	8.6%
Santiago RMCO Payments	0000	9780	149,790.00		
Santiago RMCO Already Retired	0000	9780	130,383.00		
Santiago Retiree Benefits	0000	9780	237,155.00		
RMCO Leadership Retiree Payments	0000	9780	73,912.00		
RMCO Leadership Already Retired	0000	9780	68,035.20		
RMCO #2 Retiree Payments	0000	9780	106,706.00		
RMCO #2 Already Retired	0000	9780	214,376.00		
RMCO #1 Retiree Payments	0000	9780	805,665.00		
RMCO #1 Already Retired	0000	9780	342,839.00		
Retiree Waivers	0000	9780	1,483,894.15		
Retiree Benefits	0000	9780	9,937,671.77		
Santiago RMCO Payments	0000	9780		149,790.00	
Santiago Already Retired	0000	9780		73,509.00	
Santiago Retiree Benefits	0000	9780		237,155.00	
RMCO Leadership Retiree Payments	0000	9780		73,912.00	
RMCO Leadership Already Retired	0000	9780		39,506.00	
RMCO #2 Retiree Payments	0000	9780		106,706.00	
RMCO #2 Already Retired	0000	9780		105,117.00	
RMCO #1 Retiree Payments	0000	9780		805,665.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
RMCO #1 Already Retired	0000	9780		210,605.00	
Retiree Waivers	0000	9780		1,093,194.00	
Retiree Benefits	0000	9780		11,814,496.12	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,375,154.41		
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	2,000,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	48,747.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	127,466.14		
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			13,551,368.25		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	941.13		
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) Net OPEB Obligation		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			941.13		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			13,550,427.12		

Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	598,717.97	78,000.00	-87.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	837,082.89	1,837,000.00	119.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,435,800.86</b>	<b>1,915,000.00</b>	<b>33.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,435,800.86</b>	<b>1,915,000.00</b>	<b>33.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100		0.00	
Professional/Consulting Services and Operating Expenditures		5800	782,474.85	755,772.00	-3.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>782,474.85</b>	<b>755,772.00</b>	<b>-3.4%</b>
<b>TOTAL, EXPENSES</b>			<b>782,474.85</b>	<b>755,772.00</b>	<b>-3.4%</b>



Description	Resource Codes	Object Codes	2006-07 Unaudited Actuals	2007-08 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	79,125.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			79,125.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			79,125.00	0.00	-100.0%

# **XII. GLOSSARY OF TERMS**

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**ADA (Average Daily Attendance)** - There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences; however, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

**AB 1200** - Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices (see Education Code Sections 1240 et seq. and 42131 et seq.).

**Accrual Basis Accounting** - An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad Valorem Taxes** - Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** - State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is

calculated in June corresponding to the P-2 ADA; and (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** - A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

**Appropriation For Contingencies** - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer (i.e. transfer to other specific appropriation accounts as needed during the fiscal year).

**Assessed Valuation or Assessed Value** - The total value of property for taxation purposes within a school agency, as determined by State and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in Statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the State for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California is adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

**Attendance Reports** - Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA (called the P-2 ADA) is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers, and programs and nonpublic school funding, all of which use the annual count of ADA. Also, when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** - See Revenue Limit.

**Basic Aid** - The California Constitution guarantees that each school district will receive a minimum amount of State aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** - See Maintenance Assessment Districts.

**Bonded Indebtedness** - An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** - Funds from the State or Federal Government granted to qualifying school agencies for specialized programs regulated and controlled by Federal or State law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS (California Basic Education Data System)** - The Statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST (The California Basic Education Skills Test)** - Required of anyone seeking certification as a teacher. This test measures proficiency in reading, writing, and mathematics.

**Certificated Personnel** - School employees who hold positions for which a credential is required by the State – teachers, librarians, counselors, and most administrators.

**Classified Personnel** - School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class-Size Penalties** - The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class-size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income (see Education Code Sections 41376 and 41378).

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Concurrently Enrolled** - Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** - A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** - An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index (see Education Code Section 42238.1).

**Credentialed Teacher** - One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, graduated from an accredited college or university, met any other State requirements, and passed the California Basic Education Skills Test (CBEST).

**Criteria and Standards** - Local school agency budgets must meet State-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level,

that school districts, county offices of education, and the State use to monitor fiscal solvency and accountability (see Education Code Sections 33127 et seq.).

**Declining Enrollment Adjustment** - A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** - When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for State aid, a deficit factor is applied to reduce the allocation of State aid to the amount appropriated.

**Economic Impact Aid (EIA)** - State categorical aid for districts with concentrations of children who are bilingual, transient, and/or from low-income families.

**Encroachment** - The expenditure of school districts' general purpose funds in support of a categorical program (i.e. the categorical expense encroaches into the district's general fund for support). Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances** - Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Equalization Aid** - The extra State aid provided in some years – such as 1996-97 – to a low-revenue district to increase its base-revenue limit toward the Statewide average.

**ERAF (Education Revenue Augmentation Fund)** – The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K-14 school agencies.

**Fact-finding** - The culmination of the Impasse Procedures (Article 9) of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** - 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** - A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** - A ceiling, or limit, on each year's appropriations of tax dollars by the State, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of

the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** - Bonds that are a "general obligation" of the government agency issuing them ( i.e. their repayment is not tied to a selected revenue stream). Bond elections in a school district can be approved by a two-thirds vote of the electorate or by a vote of 55% of the electorate under Proposition 39. State bond measures require only a majority vote.

**Gifted and Talented Education (GATE)** - A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** - Districts that have a revenue limit per ADA that is greater than the State average for the same type of district (elementary, high school, or unified). Many high-revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the Statewide average.

**Implicit Price Deflator** - See Cost-of-Living Adjustment.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Indirect Expense and Overhead** - Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

**Individualized Education Program (IEP)** - A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with Federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short-term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short-term instructional objectives are being achieved.

**Least Restrictive Environment** - Federal and State law requires that disabled students be placed in the least restrictive educational environment appropriate to their needs so that they can, to the extent appropriate, integrate, and be educated with non-disabled students.

**Leveling Down** - Lowering the revenue level of high-revenue districts to promote revenue equity among school districts.

**Leveling Up** - Raising the revenue level of low-revenue districts to promote revenue equity among school districts.

**Mandated Costs** - School district expenses that occur because of Federal or State laws, decisions of State or Federal courts, Federal or State administrative regulations. Costs that are mandated by State law or regulations must be reimbursed by the State, while costs mandated by Federal law, a Court or an initiative do not need to be reimbursed by the State (see SB 90, 1977).

**Maintenance Assessment Districts** - A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements (see Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** - See Proposition 98.

**Miscellaneous Funds** - Local revenues received from mineral royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

**Necessary Small School** - An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary" (see Education Code Sections 42280 et seq.).

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Parcel Tax** - A special tax that is a flat amount per parcel and not ad valorem based (not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate (see Government Code Section 50079, et al.).

**PERB (Public Employment Relations Board)** - Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations (see Government Code Sections 3541, et seq.).

**Permissive Override Tax** - Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS (Public Employees' Retirement System)** - State law requires that classified employees, their employer, and the State contribute to this retirement fund.

**PL81-874** - A Federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on Federal property, such as military bases (also called "PL874").

**PL94-142** - Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** - Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset State aid in the current year in the revenue-limit formula.

**Proposition 13** - An initiative amendment (passed in June, 1978) adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

**Proposition 98** - An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of State funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any State tax revenues in excess of the State's Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of State aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

**"Test 1"** - originally provided that K-14 school agencies shall receive at least 40.319% of State general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

**"Test 2"** - provides that K-14 school agencies shall receive at least the same amount of combined State aid and local tax dollars as was received in the prior year, adjusted for the Statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.



## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**"Test 3"** - only applies in years in which the annual percentage change in per capita State general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case, the "Test 2" inflation factor is reduced to the annual percentage change in per capita State general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by Statewide ADA growth and inflation. In subsequent years when State taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Purchase Order** - An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school agency, the amount of the purchase, the fund from which the purchase is being made (e.g. general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designed central office personnel responsible for approving the ordering of goods.

**Reduction-in-Force (RIF)** - The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves** - Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** - The amount of revenue that a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a base revenue limit (a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit) and any of the number of revenue-limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** - A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

**ROC/P (Regional Occupational Center or Program)** - a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** - Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 State and local income by that year's ADA. This per-ADA

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

amount is the historical base for all subsequent revenue limit calculations.

**SB 813** - Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** - The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the Government Code. PERB and the Courts are responsible for interpreting disputes about scope.

**Secured Roll** - That portion of the assessed value that is stationary (i.e. land and buildings). See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** - In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court Order. The case was subsequently

appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** - Savings in State school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, State aid to the district declines, creating a "slippage" in State expense.

**Squeeze Formula** - The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high-revenue districts. This formula thus "squeezed" the revenues of high-revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** - The regulatory agency that controls most State-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** - Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** - The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the State.

## GLOSSARY OF COMMON SCHOOL FINANCE TERMS

**Subventions** - The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a State subvention.

**Sunset** - The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most State categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** - An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** - See Proposition 98.

**Unduplicated Count** - The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Title I** - Federal financial assistance to districts to meet the special needs of educationally deprived children (i.e. children whose educational attainment is below the level appropriate for children of their age). Funding is to supplement services in reading, language arts, and mathematics to identified students.

**Title II** - Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII, and part IX of the Elementary and Secondary Education Act of 1965. The law provides Federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Unencumbered Balance** - That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** - That portion of assessed property that is movable (such as boats, planes, etc.).

**Waivers** - Permission from the State Board of Education or, in some cases, from the Superintendent of Public Instruction, to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived (see Education Code Section 33050).

# **XIII. NOTES**

