

Fullerton School District  
1401 W. Valencia Drive  
Fullerton, California 92833

REGULAR MEETING OF THE BOARD OF TRUSTEES  
NOTICE TO THE PUBLIC

REGULAR MEETINGS OF THE BOARD OF TRUSTEES are typically held on the second and fourth Tuesdays of the month beginning at 4:30 p.m. with closed session, 5:30 p.m. open session, in the District Board Room located at 1401 West Valencia Drive, unless otherwise noted. The Regular agenda is posted a minimum of 72 hours prior to the meeting.

AGENDA ITEMS - Per Board Bylaw 9322(a), a member of the public may request that a matter within the jurisdiction of the Board be placed on the agenda of a Regular meeting. The request must be in writing and submitted to the Superintendent with supporting documents and information, if any, at least ten working days before the scheduled meeting date. The Superintendent/designee shall determine whether a request is within the subject matter jurisdiction of the Board, whether an item is appropriate for discussion in open or closed session, and how the item shall be stated on the agenda.

PUBLIC COMMENTS - The Board meeting follows rules of decorum. The public may address the Board on items of public interest within the Board's jurisdiction. Per Board Bylaw 9323, individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The Board limits the total time for public input on each item to 20 minutes. The total time allowed for public comment shall be 30 minutes. Public comments or questions about an item that is on the posted agenda will be heard at the time the agenda item is considered by the Board. Public comments about an item that is not on the posted agenda will be heard at the beginning of open session when called upon by the Board President. No action or discussion may take place on an item that is not on the posted agenda except as expressly authorized by law. Since the Board cannot take action on items that are not on the agenda, such items will be referred to the Superintendent for handling. Board Members may request that any item be placed on a future agenda for further discussion. The Board President and Superintendent will determine the best time to place an item on the agenda. Persons wishing to address the Board are invited to complete and submit a "request to speak" slip to the secretary. These slips are available at the reception counter.

PERSONS ADDRESSING THE BOARD - Please state your name for the record. As stated above, comments related to the published agenda shall be limited to three minutes per person and 20 minutes total for the agenda item. When any group of persons wishes to address the Board, the Board President may request that a spokesperson be chosen to speak for the group.

CONSENT ITEMS - These items are considered routine and will be acted upon by one motion unless a member of the Board or staff requests that an item be discussed and/or removed from the consent calendar for separate action.

AMERICANS WITH DISABILITIES ACT - In compliance with the Americans with Disabilities Act, if a member of the public needs special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the District's Governing Board, please contact the Office of the Superintendent at (714) 447-7410. Notification 72 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the District shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

PUBLIC RECORDS related to the open session agenda that are distributed to the Governing Board less than 72 hours before a regular meeting may be inspected by the public at 1401 W. Valencia Drive, Fullerton, during regular business hours, 8:00 a.m. to 4:30 p.m.

FULLERTON SCHOOL DISTRICT  
Agenda for Regular Meeting of the Board of Trustees  
Tuesday, September 9, 2008, 4:30 p.m. Closed Session, 6:00 p.m. Open Session  
District Administrative Offices, Board Room  
1401 W. Valencia Drive, Fullerton, California

Call to Order and Pledge of Allegiance

Public Comments

Recess to Closed Session – Agenda:

- Superintendent Evaluation, Board Representative Lynn Thornley [Government Code section 54957.6]
- Conference with District’s Chief Negotiator regarding FETA (Fullerton Elementary Teachers Association) and CSEA (California School Employees Association); District Representative – Mr. Mark Douglas [Government Code sections 54954.5(f), 54957.6]
- Public Employee Discipline, Dismissal, Release, and Personnel Matters [Government Code sections 54954.5(d), 54957]
- Potential Litigation [Government Code section 54956.9(b)(1)]
- Confidential Student Services [Education Code sections 35146, 48918]

6:00 p.m. - Call to Order, Pledge of Allegiance, and Report From Closed Session

Public Comments - Policy

The Board meeting follows rules of decorum. The public may address the Board on items of public interest within the Board's jurisdiction. Per Board Bylaw 9323, individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The Board limits the total time for public input on each item to 20 minutes. The total time allowed for Public Comment shall be 30 minutes. Public comments or questions about an item that is on the posted agenda will be heard at the time the agenda item is considered by the Board. Public comment about an item that is not on the posted agenda will be heard during this time. No action or discussion may take place on an item that is not on the posted agenda except as expressly authorized by law. Since the Board cannot take action on items that are not on the agenda, such items will be referred to the Superintendent for handling. Persons wishing to address the Board are invited to complete and submit a "request to speak" slip to the secretary. These slips are available at the reception counter.

Introductions/Recognitions

Fullerton Collaborative – Barry Ross, Pam Keller

Laptops for Learning Year Four Program Evaluation Presentation

Superintendent’s Report

Information from the Board of Trustees

Information from PTA, FETA, CSEA, FESMA

Information Item

The District Activities Calendar is available at the following URL:  
<http://distcal.fsd.k12.ca.us/x-cal-multi/getmth.mcal?cid=1>

Approve Minutes

Regular meeting on August 19, 2008 and Special meeting on August 20, 2008.

## Approve Consent Agenda and/or Request to Move An Item to Action

### Consent Items

Actions for Consent Items are consistent with approved practices of the District and are deemed routine in nature. Since Trustees receive Board agenda backup information in advance of scheduled meetings, they are prepared to vote with knowledge on the Consent Items. Board Members routinely contact District staff for clarification of Board items prior to the meeting. Consent Items are voted on at one time, although any such item can be considered separately at a Board member's request, in which event it will be acted upon subsequent to action on the Consent Items.

- 1a. Approve/Ratify Certificated Personnel Report.
- 1b. Accept gifts and authorize District staff to express the Board of Trustees' appreciation to all donors.
- 1c. Approve/Ratify purchase orders numbered C22B0007 through C22B0025, C22C0015 through C22C0016, C22D0152 through C22D0203, C22M0073 through C22M0107, C22R0152 through C22R0190, C22S0037 through C22S0056, C22T0004 through C22T0009, C22V0032 through C22V0044, C22X0170 through C22X0222, C22Y0026 THROUGH C22Y0027 for the 2008/2009 fiscal year.
- 1d. Approve/Ratify Food Services purchase orders numbered 110065 through 110068 for the 2008/2009 school year.
- 1e. Approve/Ratify warrants numbered 65376 through 65562 for the 2008/2009 school year in the amount of \$1,447,054.85.
- 1f. Approve/Ratify Food Services warrants numbered 6383 through 6401 for the 2008/2009 school year.
- 1g. Approve Change Order #2 for Ben's Asphalt, Inc. for paving repairs at various school sites 2008, FSD-08-09-DM-01.
- 1h. Approve Independent Contractor Agreement between Fullerton School District and School Improvement Network for Steve Olsen to provide staff development training on "Classroom Instruction That Works" for teachers in the 2008/2009 school year.
- 1i. Approve/Ratify Independent Contractor Agreement for the 2008/2009 school year with Action Learning Systems, Inc. to provide SB 472 Mathematics Professional Training to District junior high school teachers.
- 1j. Approve Independent Contractor Agreement for the 2008/2009 school year with Action Learning Systems, Inc. to provide Professional Training and Coaching in Data Analyses, Mathematics and Language Arts at Acacia, Pacific Drive, and Valencia Park Schools.
- 1k. Approve Agreement with Project Access for Hermosa Drive School staff to provide after school extended learning during the 2008/2009 school year to Hermosa Drive students residing at North Hills Apartments.
- 1l. Approve/Ratify warrants numbered 1051 through 1052 for the 2008/2009 school year in the amount of \$8,657.43.

- 1m. Approve/Ratify warrants numbered 1079 through 1080 for the 2008/2009 school year in the amount of \$15,325.68.
- 1n. Approve Change Order #1 for Countertops Express for countertop replacement at various schools 2008, FSD-07-08-CC-03.
- 1o. Approve Notice of Completion for Astro Painting Company for Interior Painting at Commonwealth School and Ladera Vista Junior High School and Exterior Painting at Acacia and Woodcrest Schools, FSD-07-08-DM-02.
- 1p. Approve Notice of Completion for Giannelli Electric, Inc. for Maple School – Multi-Purpose Building Remodel, FSD-07-08-CC-02.
- 1q. Approve/Ratify 2008/2009 ongoing mileage reimbursement to the parents of special education student (District ID #800123) for transportation to and from student's nonpublic school.
- 1r. Approve Independent Contractor Agreement between Fullerton School District and The SPARK Programs (Sports, Play, & Active Recreation for Kids) for K-6 physical education staff development on September 15-18, October 22 and November 12, 2008.
- 1s. Approve Notice of Completion for Countertops Express for countertop replacement at various schools 2008, FSD-07-08-CC-03.
- 1t. Adopt Resolutions 07/08-B068 through 07/08-B077 authorizing budget transfers and recognizing unbudgeted revenue according to Education Code sections 42600 and 42602 for submission to the Orange County Superintendent of Schools.

#### Action/Discussion Items

- 2a. Approve Board Policy 4040 Employee Use of Technology, Board Policy 4061.11 Industrial Accident/Illness Leave, Board Policy 4300 Management and Confidential Personnel.
- 2b. Approve/Ratify Amendment of Board-approved Contract for District Superintendent.
- 2c. Approve 2007/2008 Unaudited Actuals and concurrently approve the fund balance changes as the District's 2008/2009 beginning budgeted balances of the legislative body of the Fullerton School District (District 22), Fullerton School District Community Facilities District No. 2000-1 (Van Daele, District 40) and Fullerton School District Community Facilities District No. 2001-1 (Amerige Heights, District 48).
- 2d. Adopt Resolution 08/09-02 approving the Recalculation of the 2007/2008 Appropriations Limitation and Establishing the 2008/2009 Estimated Appropriations Limitation Calculations.

#### Board Member Request(s) for Information and/or Possible Future Agenda Items

#### Adjournment

The next regularly scheduled meeting of the Board of Trustees of the Fullerton School District will be held on Tuesday, September 23, 2008, 4:30 p.m. closed session, 5:30 p.m. open session, in the Board Room at 1401 W. Valencia Drive, Fullerton, California.

FULLERTON SCHOOL DISTRICT

PRESENTATION ITEM

**DATE:** September 9, 2008  
**TO:** Board of Trustees  
**FROM:** Janet Morey, Assistant Superintendent, Educational Services  
**PREPARED BY:** Ted Lai, Director, Technology and Media Services  
**SUBJECT:** PRESENTATION OF THE LAPTOPS FOR LEARNING YEAR FOUR PROGRAM EVALUATION

Background: Fullerton School District is well-known for its innovative programs that promote 21<sup>st</sup> century learning by providing students with opportunities to communicate, collaborate, and create throughout the curriculum. One such program is the Laptops for Learning program, now in its fifth year. An independent evaluation of the program has been conducted each year. The fourth year's evaluation was conducted by three professors from California State University, Fullerton: Loretta Donovan, Ph.D., Tim Green, Ph.D., and HeeJeong Lim, Ph.D.

The purpose of this Administrative Report will be to afford Board members the opportunity to hear a summary of the findings of the evaluation team.

Rationale: It is important to continuously monitor and evaluate all the programs in the District. Through this presentation, Board members and the public will get an idea of how the Laptops for Learning program fits in the District's goals of enhancing teaching and learning through 21<sup>st</sup> century skills and technology tools.

Funding: Not applicable.

Recommendation: Not applicable.

JM:TL

Fullerton School District  
Minutes of the Regular Meeting of the Board of Trustees  
Tuesday, August 19, 2008, 4:30 p.m. Closed Session, 5:30 p.m. Open Session  
District Administrative Offices, Teacher Center Conference Room  
1401 W. Valencia Drive, Fullerton, California

Call to Order and Pledge of Allegiance

President Thornley called a Regular meeting of the Fullerton School District Board of Trustees to order at 4:31 p.m., and Marilyn White led the Pledge of Allegiance to the flag.

Board Members present: Ellen Ballard, Beverly Berryman, Minard Duncan, Hilda Sugarman, and Lynn Thornley

Administration present: Dr. Mitch Hovey, Dr. Gary Cardinale, and Mrs. Janet Morey

Public Comments

There were no comments at this time.

Recess to Closed Session – Agenda:

At 4:32 p.m., the Board recessed to closed session for: •Conference with District's Chief Negotiator regarding FETA (Fullerton Elementary Teachers Association) and CSEA (California School Employees Association), District Representative – Mr. Mark Douglas [Government Code sections 54954.5(f), 54957.6]; •Public Employee Discipline, Dismissal, Release, and Personnel Matters [Government Code sections 54954.5(d), 54957]; •Potential Litigation [Government Code section 54956.9(b)(1)]; •Confidential Student Services [Education Code sections 35146, 48918].

Call to Order, Pledge of Allegiance, and Report from Closed Session

The Board returned to open session at 5:40 p.m., and Kendall Lyng led the Pledge of Allegiance to the flag. President Thornley reported that in closed session it was approved unanimously that pursuant to Education Code section 48916, student #0708-2 and student #0708-4 may be readmitted to the Fullerton School District having satisfied the conditions of their rehabilitation plans, and they may be readmitted on or after June 13, 2008. President Thornley also reported that in closed session it was approved unanimously that pursuant to Education Code section 48916, the requests for re-entry for student #0708-1 and student #0708-3 have been denied as the Board determined the students have not met the conditions of their rehabilitation plans.

Public Comments

Fullerton resident Deanna Brix explained the R.E.A.D. (Read Education Assistance Dogs) Program that is free to students and schools.

Introductions/Recognitions

New Assistant Superintendent of Educational Services, Mrs. Janet Morey, introduced her husband, brother in-law, and sister in-law present in the audience. Educational Services staff members Jennifer Shepard, Susan Albano, and Ted Lai presented Mrs. Morey with a beautiful bouquet of flowers welcoming her to the District. Trustee Hilda Sugarman also presented gifts to Mrs. Morey. President Thornley introduced Parks Junior High student Kendall Lyng who collected \$1,215.00 in pennies to help fund the shade cover at the school. Ms. Lyng explained she selected this as her 8<sup>th</sup> grade History class community service project.

Superintendent's Report

Dr. Hovey's report: school sites are getting ready for the start of school; the August 11 and 12 Management Retreat promoted teamwork; is excited about the level of enthusiasm as the District continues to build a team; is looking forward to the upcoming District-wide Welcome Back Event on August 26 where Guy Doud will be the inspirational speaker.

Information from the Board of Trustees

Trustee Ballard reported she is looking forward to this Friday's annual BBQ to meet and greet the District's new teachers.

Trustee Berryman reported she is happy the school year has begun, this is the end of a nice vacation, and she's ready to work.

Trustee Duncan reported that on Sunday, August 24, the Museum of Teaching and Learning's Summer Social will be held at Villa Del Sol and will be catered by Café Hidalgo. Mr. Duncan commented there would be entertainment and a silent auction.

Trustee Sugarman welcomed everyone back, thanked District staff for the excellent two-day Management Retreat, and spoke about the upcoming Artists' Pin Auction on October 18, encouraging everyone to attend. President Thornley wished everyone a smooth opening of school.

#### Information from PTA, FETA, CSEA, FESMA

CSEA Vice President Dianna Mullen discussed the CSEA Conference she recently attended in Las Vegas, along with 1,600 delegates who represent 226,000 CSEA members. Mrs. Mullen stated the keynote speaker, Ray Fulkerson, was very inspirational.

FESMA President Paula Pitluk welcomed Mrs. Janet Morey to the District. Mrs. Pitluk thanked Dr. Hovey and District staff for the two-day Management Retreat noting it was a nice combination of learning and celebration, and she is looking forward to a wonderful year.

#### Approve Minutes

Moved by Minard Duncan, seconded by Hilda Sugarman and carried 5-0 to approve the minutes of the Regular meeting on July 22, 2008.

#### Consent Items

Moved by Minard Duncan, seconded by Ellen Ballard and carried 5-0 to approve the consent items including the corrections to 1a and excluding item 1v that was pulled from the Agenda.

- 1a. Approve/Ratify Certificated Personnel Report.
- 1b. Accept gifts and authorize District staff to express the Board of Trustees' appreciation to all donors.
- 1c. Approve/Ratify purchase orders numbered 822M0390, 822R1469 through 822R1485 for the 2007/2008 fiscal year and C22B0001 through C22B0006, C22C0004 through C22C0014, C22D0006 through C22D0151, C22L0002 through C22L0014, C22M0026 through C22M0070, C22R0008 through C22R0151, C22S0025 through C22S0036, C22T0001 through C22T0003, C22V0009 through C22V0031, C22X0012 through C22X0169, C22Y0001 through C22Y0025 for the 2008/2009 fiscal year.
- 1d. Approve/Ratify Food Services purchase orders numbered 101241 through 110064 for the 2008/2009 fiscal year.
- 1e. Approve/Ratify warrants numbered 64932 through 65375 for the 2008/2009 school year in the amount of \$4,933,106.73.
- 1f. Approve/Ratify Food Services warrants numbered 6361 through 6382 for the 2008/2009 school year.
- 1g. Approve Memorandum of Understanding between the Fullerton School District and the Fullerton Collaborative.
- 1h. Approve Contract with Transportation Charter Services to provide transportation for field trips.
- 1i. Approve Contract with Atlantic Express of L.A., Inc. to provide transportation for field trips.
- 1j. Approve Contract with Silver State Coach, Inc. to provide transportation for field trips.
- 1k. Approve Agreement to provide transportation for Arborland Montessori Children's Academy effective August 20, 2008 through August 28, 2009.
- 1l. Approve Agreement to provide transportation for Arborland Education & Youth Activity Center effective August 20, 2008 through August 28, 2009.

- 1m. Approve Change Order #2 for Astro Painting Company for Interior Painting at Commonwealth School and Ladera Vista Junior High School and Exterior Painting at Acacia and Woodcrest Schools, FSD-07-08-DM-02.
- 1n. Approve Change Order #1 for Ben's Asphalt, Inc. for Paving Repairs at Various School Sites 2008, FSD-08-09-DM-01.
- 1o. Approve out-of-state conference request for the Readiness and Emergency Management for Schools (REMS) Grant training for September 8-11, 2008, in Washington, D.C. for Kathy Ikola and Mike Brito.
- 1p. Approve Contract with Fullerton Joint Union High School District to provide transportation for field trips.
- 1q. Approve Independent Contractor Agreement for the 2008/2009 school year with Action Learning Systems, Inc. to provide professional training and coaching in mathematics and language arts at Nicolas Junior High School.
- 1r. Approve/Ratify Memorandum of Agreement with the City of Fullerton for the I-Net Fiber Optic System (I-Net).
- 1s. Approve 2008/2009 Nonpublic Agency Master Contract with The Speech and Language Professional Services for speech pathology services.
- 1t. Approve shared Contract between the Los Angeles County Office of Education and the Fullerton School District for Nancy Kozma from August 26, 2008 through June 12, 2009.
- 1u. Approve shared Contract between the Los Angeles County Office of Education and the Fullerton School District for Christine Blum from August 26, 2008 through June 12, 2009.

This item was pulled from the Agenda.

- 1v. Approve Independent Contractor Agreement between Shelly Garland and the Fullerton School District to oversee the revision of the Personnel Services website effective August 20, 2008 through June 30, 2009.
- 1w. Approve/Ratify Retainer Agreement for legal services with Atkinson, Andelson, Loya, Ruud & Romo for the 2008/2009 fiscal year.

#### Action/Discussion Items

- 2a. Approve/Ratify Services Agreement with Interscholastic Trading Company, LLC

Moved by Hilda Sugarman, seconded by Minard Duncan and carried 5-0 to approve/ratify the Services Agreement with Interscholastic Trading Company, LLC, to assist Fullerton School District in selling surplus new and used education goods in an online auction environment and through other surplus goods channels in compliance with California Education Code sections 17540, 17545-17546, and 60510-60511.

- 2b. Adopt Resolution No. 08/09-01

Moved by Hilda Sugarman, seconded by Minard Duncan and carried 5-0 to adopt Resolution No. 08/09-01 of the Board of Trustees of the Fullerton School District approving the substitution of the previous underwriter and delegating the approval thereof to the authorized persons of the District.

- 2c. Approve Board Policy 1313, Community Relations, Civility

Moved by Minard Duncan, seconded by Ellen Ballard and carried 5-0 to approve Board Policy 1313, Community Relations, Civility.



2d. Approve Amendment No. 1 to License Agreement

There was some discussion among the Board Members and the Executive Cabinet members regarding how the License Agreement is budgeted between sites, and it was determined this would be addressed at a future time. It was moved by Ellen Ballard, seconded by Beverly Berryman and carried 5-0 to approve Amendment No. 1 to the License Agreement between the Fullerton School District and Blackboard Connect, Inc. (formerly known as the NTI Group, Inc.), to extend the Agreement to June 30, 2009.

2e. Approve Revisions of the Local Educational Agency Plan

Sue Albano, Becky D'Arrigo, Jennifer Shepard, and Marilyn White presented the Local Educational Agency Plan, 2008-2013, that included discussion of the following: 1) Input for the LEAP, 2) LEA Plan Requirements, 3) FSD Focusing on Excellence 2008-2009, 4) NCLB Performance Goal 1 High Standards Reading and Math, 5) NCLB Performance Goal 2 LEP Proficiency, 6) NCLB Performance Goal 3 Highly Qualified Teachers, and 7) NCLB Performance Goal 4 Safe and Drug Free. It was moved by Hilda Sugarman, seconded by Beverly Berryman and carried 5-0 to approve revisions of the Local Educational Agency Plan (LEAP) for 2008-2013.

Administrative Reports

3a. First Reading of Board Policies 4040, 4061.11, and 4300

Dr. Hovey briefly explained the revisions to the Board Policies. Trustee Sugarman questioned the use of the word "classified" in Policy 4061.11 and Policy 4300, and Dr. Hovey stated the word "classified" would be removed from the Policies.

Regarding the District Recycling Program Report from Dr. Gary Cardinale, Trustee Sugarman stated she is proud to see how much recycling is taking place in the District.

President Thornley stated the October 28 Board Meeting is moved to November 4 due to scheduling conflicts.

Board Member Request(s) for Information and/or Possible Future Agenda Items

There were no requests.

Adjournment

President Thornley adjourned the Regular meeting on August 19, 2008 at 6:55 p.m.

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Beverly Berryman, Clerk, Board of Trustees

FULLERTON SCHOOL DISTRICT  
Special Meeting of the Board of Trustees  
Wednesday, August 20, 2008, 10:00 a.m.  
District Administrative Offices, Conference Room E  
1401 W. Valencia Drive, Fullerton, California

Minutes

Call to Order and Pledge of Allegiance

President Thornley called a Special meeting of the Fullerton School District Board of Trustees to order at 10:27 a.m. and led the Pledge of Allegiance to the flag.

Board Members present: Ellen Ballard, Beverly Berryman, Minard Duncan, Hilda Sugarman, and Lynn Thornley

Administration present: Dr. Mitch Hovey

Public Comments

There were no public comments.

Board Workshop

Mr. Rich Thome reviewed the Board Member Protocols, Board and Superintendent Operating Procedures, and Superintendent Protocols. Board Members discussed the Protocols, and it was the consensus of the Board to add the Protocols and Operating Procedures to the District's Board of Trustees web page (removing one sentence regarding self-assessment from the Superintendent Protocols as listed). Trustee Sugarman suggested that the Board would need a self-assessment tool in the future.

Mr. Thome discussed several articles from a special issue of *Superintendents Only*: Removing Surprises From Board Meetings, Managing An Individual Board Member's Requests, When Someone Is "Dug In" On An Issue, Effective Superintendent/Board Communications, Board Policy: The "Legs" That Support The District. The Board Members, Mr. Thome, and Dr. Hovey discussed the District's current Board Policies with regard to identifying the Policies that need updating as well as some possible procedures and/or personnel to update the Policies.

Mr. Thome asked the Board Members and Dr. Hovey to read a copy of an article he provided from *National School Boards Association/American School Board Journal* entitled "School Spending, The Financial Plan" by Steven C. Pereus, and there was some discussion about the article between the Board Members, Dr. Hovey, and Mr. Thome.

Recess to Closed Session – Agenda

At 1:10 p.m., the Board recessed to closed session regarding Superintendent Evaluation, Board Representative Lynn Thornley [Government Code section 54957.6].

Report from Closed Session – Action Item

At 3:04 p.m., the Board returned to open session, and President Thornley stated there was nothing to report from closed session. Dr. Hovey reviewed the District brochure entitled "Focusing on Excellence". Board Members requested that all employees in the District receive a copy of the brochure.

Adjournment

President Thornley adjourned the Special meeting on August 20, 2008 at 3:26 p.m.

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Beverly Berryman, Clerk, Board of Trustees

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Mark L. Douglas, Assistant Superintendent, Personnel Services  
**SUBJECT:** APPROVE/RATIFY CERTIFICATED PERSONNEL REPORT

Background: The following document reflects new hires, amendment of board approved contract for Assistant Superintendent of Personnel Services, a variable term waiver request, resignation(s), leave(s) of absence and retirement(s).

Funding: Restricted and unrestricted as noted.

Recommendation: Approve/Ratify Certificated Personnel Report.

MD:rw  
Attachment

**FULLERTON SCHOOL DISTRICT CERTIFICATED PERSONNEL REPORT PRESENTED TO THE  
BOARD OF TRUSTEES ON September 9, 2008**

**NEW HIRES**

| <b>NAME</b>           | <b>ASSIGN/LOCATION</b>                           | <b>ACTION</b> | <b>COST CENTER</b> | <b>EFFECTIVE DATE</b> |
|-----------------------|--------------------------------------------------|---------------|--------------------|-----------------------|
| Rochelle Cantu        | 5 <sup>th</sup> Grade/Woodcrest                  | II/2          | 100                | 08/26/08              |
| Amy Chan              | 4 <sup>th</sup> Grade/Valencia Park              | II/1          | 100                | 08/26/08              |
| Jody Lagman           | Resource/Beechwood                               | II/1          | 130                | 08/26/08              |
| Allison McMath        | 1 <sup>st</sup> /2 <sup>nd</sup> Grade/Beechwood | III/1         | 130                | 08/26/08              |
| Cynthia Okamoto       | 2 <sup>nd</sup> Grade (50%)/Hermosa              | II/2          | 100                | 08/26/08              |
| Ruben Reed            | Language Arts/Beechwood                          | IV/3          | 100                | 08/26/08              |
| Nancy Regitz          | 3 <sup>rd</sup> Grade/Beechwood                  | II/3          | 100                | 08/26/08              |
| Doreen Santin         | 1 <sup>st</sup> Grade (50%)/Sunset Lane          | II/6          | 100                | 08/26/08              |
| Melissa Stiles        | Math/Nicolas                                     | II/5          | 100                | 08/26/08              |
| Stephanie VanDelinder | 5 <sup>th</sup> Grade GATE (50%)/<br>Golden Hill | II/1          | 100                | 08/26/08              |

**AMENDMENT OF BOARD APPROVED CONTRACT FOR ASSISTANT SUPERINTENDENT**

| <b>NAME</b>  | <b>ASSIGN/LOCATION</b>                          | <b>ACTION</b>                                       | <b>EFFECTIVE DATE</b> |
|--------------|-------------------------------------------------|-----------------------------------------------------|-----------------------|
| Mark Douglas | Assistant Superintendent,<br>Personnel Services | Amendment to Contract<br>Dated 05/13/08<br>3% Merit | 07/01/08              |

**VARIABLE TERM WAIVER REQUESTS**

Title 5-80120: California Commission on Teacher Credentialing authorization to provide the employing agency with one year or longer to allow time to complete a requirement.

Approve Variable Term Waiver Request for Shauna Sims, Special Education, Mild/Moderate Teacher from 08/26/08 through 09/01/09, per EC 44265: Professional Preparation Program for the Education Specialist Credential.

**RESIGNATION(S), LEAVE(S) OF ABSENCE AND RETIREMENT(S)**

| <b>NAME</b>      | <b>ASSIGN/LOCATION</b>                      | <b>ACTION</b>    | <b>EFFECTIVE DATE</b> |
|------------------|---------------------------------------------|------------------|-----------------------|
| Brandy Champlin  | Electronic Arts, Video Production/<br>Parks | Leave of Absence | 08/29/08-10/03/08     |
| Christine Medlin | 2 <sup>nd</sup> Grade/Valencia Park         | Leave of Absence | 08/26/08-11/03/08     |

**FULLERTON SCHOOL DISTRICT CERTIFICATED PERSONNEL REPORT PRESENTED TO THE  
BOARD OF TRUSTEES ON September 9, 2008**

**RESIGNATION(S), LEAVE(S) OF ABSENCE AND RETIREMENT(S) – CONTINUED**

| <b>NAME</b>    | <b>ASSIGN/LOCATION</b>                                 | <b>ACTION</b>    | <b>EFFECTIVE DATE</b>    |
|----------------|--------------------------------------------------------|------------------|--------------------------|
| Barbara Moore  | Teacher on Special Assignment/<br>Educational Services | Retire           | 06/21/08                 |
| Jeanny Profeta | Math/Nicolas                                           | Resign           | 07/17/08<br>(correction) |
| Julie Sanchez  | 4 <sup>th</sup> Grade/Fern Drive                       | Leave of Absence | 09/15/08-11/28/08        |
| Amy Stiller    | Preschool S.D.C. (50%)/<br>Richman                     | Resign           | 08/30/08                 |

This is to certify that this is an exact copy of the Certificated Personnel Report approved and recorded in the minutes of the meeting of the Board of Trustees on September 9, 2008.

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Clerk/Secretary

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**SUBJECT:** ACCEPT GIFTS AND AUTHORIZE DISTRICT STAFF TO EXPRESS THE BOARD OF TRUSTEES' APPRECIATION TO ALL DONORS

Background: According to Board Policy 3290 (a), the Board of Trustees may accept any bequest, gift of money or property on behalf of the School District. Gifts must be deemed suitable for a purpose by the Board of Trustees and be used in an appropriate manner. However, it is the policy of the Board of Trustees to discourage all gifts, which may directly or indirectly impair the Board of Trustees' commitment to providing equal educational opportunities to the students of the District. As indicated in the above-mentioned Board Policy, the District Superintendent approves gifts designated for a specific school for acceptance at that school. Descriptions of gifts presented for acceptance this evening are included on the following page. Gifts for specific dollar amounts are noted, non-monetary gifts are identified and the donor is responsible for reporting the value to the Internal Revenue Service.

Rationale: The Board of Trustees of the Fullerton School District gratefully accepts monetary and non-monetary gifts from public and private entities. These gifts help reduce the costs of school materials, curriculum and extra curricular student activities.

Funding: The funding received from gifts will be deposited in appropriate District funds.

Recommendation: Accept gifts and authorize District staff to express the Board of Trustees' appreciation to all donors.

GC:sf  
Attachment

FULLERTON SCHOOL DISTRICT

*Gifts – September 9, 2008*

| <b><u>SCHOOL / SITE</u></b> | <b><u>DONOR</u></b>                                          | <b><u>DESCRIPTION</u></b>                                            |
|-----------------------------|--------------------------------------------------------------|----------------------------------------------------------------------|
| District                    | Schools First Federal<br>Credit Union<br>(Community Partner) | Monetary donation of \$500.00 for<br><i>Welcome Back Celebration</i> |
| Fern Drive                  | Paul and Cynthia Thomas<br>(Community Partners)              | Monetary donation of \$600.00 for<br>math and music programs         |

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services

**PREPARED BY:** Suwen Su, Director of Business Services

**SUBJECT:** APPROVE/RATIFY PURCHASE ORDERS NUMBERED C22B0007 THROUGH C22B0025, C22C0015 THROUGH C22C0016, C22D0152 THROUGH C22D0203, C22M0073 THROUGH C22M0107, C22R0152 THROUGH C22R0190, C22S0037 THROUGH C22S0056, C22T0004 THROUGH C22T0009, C22V0032 THROUGH C22V0044, C22X0170 THROUGH C22X0222, C22Y0026 THROUGH C22Y0027 FOR THE 2008/2009 FISCAL YEAR

Background: Expenditures for the Fullerton School District must be approved by the Board of Trustees per Board Policy 3000(b). Any purchase orders included in the number range listed but excluded in the Purchase Order Detail Report are purchase orders that have either been cancelled or changed in some manner and appear in the other sections of this report titled Purchase Order Detail – Cancelled Purchase Orders, or Purchase Order Detail – Change Orders. The subject purchase orders have been prepared since the report presented at the last Board Meeting.

| Purchase Order Designations: |                          |    |                               |
|------------------------------|--------------------------|----|-------------------------------|
| B:                           | Instructional Materials  | S: | Stores                        |
| C:                           | Conferences              | T: | Transportation                |
| D:                           | Direct Delivery          | V: | Fixed Assets                  |
| L:                           | Leases and Rents         | X: | Open-Regular                  |
| M:                           | Maintenance & Operations | Y: | Open-Transportation           |
| R:                           | Regular                  | Z: | Open-Maintenance & Operations |

Rationale: Purchase Orders are used by school districts to purchase goods and services from merchants and contractors.

Funding: Funding sources are reflected in the attached listing.

Recommendation: Approve/Ratify purchase orders numbered C22B0007 through C22B0025, C22C0015 through C22C0016, C22D0152 through C22D0203, C22M0073 through C22M0107, C22R0152 through C22R0190, C22S0037 through C22S0056, C22T0004 through C22T0009, C22V0032 through C22V0044, C22X0170 through C22X0222, C22Y0026 THROUGH C22Y0027 for the 2008/2009 fiscal year.



**FULLERTON ELEMENTARY**  
**PURCHASE ORDER DETAIL REPORT**  
**BOARD OF TRUSTEES MEETING 09/09/2008**

FROM 07/30/2008 TO 08/18/2008

| <u>PO NUMBER</u> | <u>VENDOR</u>                 | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u>                       |
|------------------|-------------------------------|-----------------|-----------------------|-----------------------|----------------------------------------------------------|
| C22B0007         | E L ACHIEVE                   | 8,960.49        | 8,960.49              | 0122452101 4310       | Title III LEP DC / Materials and Supplies Instr          |
| C22B0008         | HOLT RINEHART AND WINSTON INC | 40,639.31       | 40,639.31             | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0009         | HOUGHTON MIFFLIN COMPANY      | 159.49          | 159.49                | 0140655249 4200       | Textbook Distribution Discret / Books Other Than Textbc  |
| C22B0010         | HOUGHTON MIFFLIN COMPANY      | 270.30          | 270.30                | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0011         | MCGRAW HILL                   | 712.51          | 712.51                | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0012         | MCGRAW HILL                   | 1,594.93        | 1,594.93              | 0140655249 4200       | Textbook Distribution Discret / Books Other Than Textbc  |
| C22B0013         | HOUGHTON MIFFLIN COMPANY      | 7,260.80        | 7,260.80              | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0014         | MCGRAW HILL                   | 674.46          | 674.46                | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0015         | AMAZON.COM                    | 1,384.64        | 1,384.64              | 0138352101 4310       | CA Math and Science Instr / Materials and Supplies Instr |
| C22B0016         | ETA/CUISENAIRE                | 1,526.93        | 1,526.93              | 0138352101 4310       | CA Math and Science Instr / Materials and Supplies Instr |
| C22B0017         | HOUGHTON MIFFLIN COMPANY      | 159.49          | 159.49                | 0140655249 4200       | Textbook Distribution Discret / Books Other Than Textbc  |
| C22B0018         | MCGRAW HILL                   | 188.99          | 188.99                | 0140655249 4200       | Textbook Distribution Discret / Books Other Than Textbc  |
| C22B0019         | HOUGHTON MIFFLIN COMPANY      | 416.41          | 416.41                | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0020         | HOLT RINEHART AND WINSTON INC | 18,309.69       | 18,309.69             | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0021         | PERMA BOUND                   | 3,612.75        | 3,612.75              | 0140655249 4200       | Textbook Distribution Discret / Books Other Than Textbc  |
| C22B0022         | HOLT RINEHART AND WINSTON INC | 23,290.66       | 23,290.66             | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0023         | HOLT RINEHART AND WINSTON INC | 8,231.31        | 8,231.31              | 0140655249 4200       | Textbook Distribution Discret / Books Other Than Textbc  |
| C22B0024         | HOLT RINEHART AND WINSTON INC | 14,898.98       | 14,898.98             | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22B0025         | HOLT RINEHART AND WINSTON INC | 6,357.65        | 6,357.65              | 0138055101 4100       | Instructional Material K 8 / Textbooks                   |
| C22C0015         | TURN THE PAGE PRESS INC       | 2,450.00        | 1,050.00              | 1208555271 5210       | Fee Based Childcare Admin / Conferences and Meetings     |
|                  |                               |                 | 700.00                | 1231019101 5210       | Preschool Instruction / Conferences and Meetings         |
|                  |                               |                 | 700.00                | 1231852101 5210       | Pre K Family Literacy Instr / Conferences and Meetings   |
| C22C0016         | UC REGENTS                    | 275.00          | 275.00                | 0125554101 5210       | LEA Medi Cal Reimburse Speech / Conferences and Meet     |

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|------------------|--------------------------|-----------------|-----------------------|-----------------------|--------------------------------------------------------------|
| C22D0152         | AMAZON.COM               | 606.36          | 606.36                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22D0153         | LAKESHORE LEARNING       | 392.37          | 392.37                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22D0154         | LAKESHORE LEARNING       | 1,374.35        | 1,374.35              | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22D0155         | S&S WORLDWIDE INC        | 579.28          | 579.28                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22D0156         | DISCOUNT SCHOOL SUPPLY   | 461.72          | 461.72                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22D0157         | DISCOUNT SCHOOL SUPPLY   | 1,042.33        | 1,042.33              | 1208111101 4310       | Preschool Instr Beechwood / Materials and Supplies Instr     |
| C22D0158         | NASCO WEST INC           | 122.52          | 122.52                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22D0159         | DICK BLICK ART MATERIALS | 670.18          | 670.18                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22D0160         | DICK BLICK ART MATERIALS | 1,419.72        | 1,419.72              | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22D0161         | DISCOUNT SCHOOL SUPPLY   | 747.59          | 747.59                | 1208510101 4310       | Childcare Instr Acacia / Materials and Supplies Instr        |
| C22D0162         | CANON BUSINESS SOLUTIONS | 400.00          | 400.00                | 2367711851 6200       | CC Facilities Beechwood / Buildings and Improve of Buil      |
| C22D0163         | KAPLAN SCHOOL SUPPLY     | 819.88          | 819.88                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22D0164         | CDW.G                    | 231.66          | 231.66                | 0109715109 6410       | Suppl Grant Support Golden Hil / New Equip Less Than \$      |
| C22D0165         | SPARK PROGRAM, THE       | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0166         | SPARK PROGRAM, THE       | 8,077.34        | 8,077.34              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0167         | SPARK PROGRAM, THE       | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0168         | SPARK PROGRAM, THE       | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0169         | SPARK PROGRAM, THE       | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0170         | SPARK PROGRAM, THE       | 9,402.99        | 9,402.99              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0171         | SPARK PROGRAM, THE       | 9,034.76        | 9,034.76              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0172         | SPARK PROGRAM, THE       | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0173         | SPARK PROGRAM, THE       | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |
| C22D0174         | SPARK PROGRAM, THE       | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I    |

**FULLERTON ELEMENTARY**  
**PURCHASE ORDER DETAIL REPORT**  
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|------------------|-------------------------------|-----------------|-----------------------|-----------------------|------------------------------------------------------------|
| C22D0175         | SPARK PROGRAM, THE            | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I  |
| C22D0176         | SPARK PROGRAM, THE            | 7,856.40        | 7,856.40              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I  |
| C22D0177         | SPARK PROGRAM, THE            | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I  |
| C22D0178         | SPARK PROGRAM, THE            | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I  |
| C22D0179         | SPARK PROGRAM, THE            | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I  |
| C22D0180         | SPARK PROGRAM, THE            | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I  |
| C22D0181         | SPARK PROGRAM, THE            | 6,088.88        | 6,088.88              | 0131952101 4310       | Physical Education Block Grant / Materials and Supplies I  |
| C22D0182         | PREMIER SCHOOL AGENDA         | 1,035.07        | 1,035.07              | 0130416101 4310       | SBCP Instr Hermosa / Materials and Supplies Instr          |
| C22D0183         | NYSTROM                       | 1,748.58        | 1,748.58              | 2567211859 4310       | Fac Growth Dev Fees Beechwood / Materials and Supplie      |
| C22D0184         | K WEST PRINTING               | 2,063.63        | 2,063.63              | 0140155239 5860       | Curriculum Development Discret / Printing Outside Vend     |
| C22D0185         | SUPPLY MASTER                 | 1,223.95        | 1,223.95              | 0130422101 4310       | SBCP Instr Pacific Drive / Materials and Supplies Instr    |
| C22D0186         | VIRCO MANUFACTURING CORPORAT  | 137.65          | 137.65                | 0151454391 4350       | Special Services / Materials and Supplies Office           |
| C22D0187         | VIRCO MANUFACTURING CORPORAT  | 1,619.03        | 1,619.03              | 0160690371 4350       | Food Services / Materials and Supplies Office              |
| C22D0188         | ADAIR OFFICE FURNITURE        | 765.98          | 765.98                | 0109755219 4350       | Supp Grant Instr Supervision / Materials and Supplies Off  |
| C22D0189         | CDW.G                         | 483.80          | 483.80                | 0109728109 4310       | Suppl Grant Support VP Primary / Materials and Supplies    |
| C22D0190         | CURRAN INC, T D               | 664.28          | 664.28                | 0109728109 4310       | Suppl Grant Support VP Primary / Materials and Supplies    |
| C22D0191         | STAPLES 025724519             | 646.46          | 646.46                | 0131917101 4310       | Phys Educ Block Grant Ladera / Materials and Supplies I    |
| C22D0192         | SILICON MOUNTAIN MEMORY INC   | 1,816.87        | 1,816.87              | 0130419101 4310       | SBCP Instr Maple / Materials and Supplies Instr            |
| C22D0193         | SILICON MOUNTAIN MEMORY INC   | 1,976.94        | 1,976.94              | 0121222101 4310       | Title I Pacific Drive Instr / Materials and Supplies Instr |
| C22D0194         | JAMES PUBLISHING              | 57.80           | 57.80                 | 0110228109 4310       | Instr Valencia Park DC / Materials and Supplies Instr      |
| C22D0195         | OFFICE DEPOT BUSINESS SERVICE | 209.95          | 209.95                | 0109728109 4310       | Suppl Grant Support VP Primary / Materials and Supplies    |
| C22D0196         | LEARNING PLUS ASSOCIATES      | 28,321.04       | 28,321.04             | 0130422101 4310       | SBCP Instr Pacific Drive / Materials and Supplies Instr    |

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|------------------|--------------------------------|-----------------|-----------------------|-----------------------|------------------------------------------------------------|
| C22D0197         | TROXELL COMMUNICATIONS         | 466.41          | 466.41                | 0109728109 4310       | Suppl Grant Support VP Primary / Materials and Supplies    |
| C22D0198         | LAKESHORE LEARNING             | 3,635.83        | 3,635.83              | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr       |
| C22D0199         | MACGILL AND COMPANY            | 456.04          | 456.04                | 0139252101 4310       | Prop 10 OC Families Instr / Materials and Supplies Instr   |
| C22D0200         | DISCOUNT SCHOOL SUPPLY         | 2,945.94        | 1,472.97              | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr       |
|                  |                                |                 | 1,472.97              | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr |
| C22D0201         | SUPPLY MASTER                  | 904.88          | 904.88                | 0110215109 4310       | Instr Golden Hill DC / Materials and Supplies Instr        |
| C22D0202         | OFFICE DEPOT BUSINESS SERVICE  | 107.71          | 107.71                | 0130915101 4310       | Ed Tech Supp Grnt Golden Hill / Materials and Supplies 1   |
| C22D0203         | AMAZON.COM                     | 534.89          | 267.39                | 1208527101 4310       | Childcare Instr Sunset Lane / Materials and Supplies Instr |
|                  |                                |                 | 267.50                | 1208530101 4310       | Childcare Instr Fisler / Materials and Supplies Instr      |
| C22M0073         | ADA WAREHOUSE                  | 906.64          | 906.64                | 1453350859 4363       | Deferred Maint Facilities / Materials and Supplies Repairs |
| C22M0074         | PLUMBING AND INDUSTRIAL SUPPLY | 419.34          | 419.34                | 1453319859 6200       | Deferred Maint Fac Maple Sch / Buildings and Improve o     |
| C22M0075         | HARDY INC, CHARLES G           | 1,557.21        | 1,557.21              | 2567050851 6200       | Facilities / Buildings and Improve of Build                |
| C22M0076         | GANAHL LUMBER                  | 1,612.00        | 1,612.00              | 2567050851 6200       | Facilities / Buildings and Improve of Build                |
| C22M0077         | CHAMPION CHEMICAL COMPANY      | 974.23          | 974.23                | 0154253829 4360       | Custodial Discretionary / Materials and Supplies Other     |
| C22M0078         | VISTA PAINT                    | 261.72          | 261.72                | 1453350859 4363       | Deferred Maint Facilities / Materials and Supplies Repairs |
| C22M0079         | MONTGOMERY HARDWARE COMPAN     | 6,382.91        | 6,382.91              | 8152451741 4363       | Property and Liability / Materials and Supplies Repairs    |
| C22M0080         | MCMASTER CARR SUPPLY COMPANY   | 645.78          | 645.78                | 8152451741 4363       | Property and Liability / Materials and Supplies Repairs    |
| C22M0081         | CLARK SECURITY PRODUCTS        | 877.62          | 877.62                | 8152451741 4363       | Property and Liability / Materials and Supplies Repairs    |
| C22M0082         | JOSEPH INTERIORS INC, B.       | 4,632.25        | 1,386.00              | 1453317859 5640       | Deferred Maint Fac Ladera Vsta / Repairs by Vendors        |
|                  |                                |                 | 1,662.50              | 1453320859 5640       | Deferred Maint Fac Nicolas Jr / Repairs by Vendors         |
|                  |                                |                 | 1,583.75              | 1453323859 5640       | Deferred Maint Fac Parks Jr Hi / Repairs by Vendors        |
| C22M0083         | PRO INSTALLATIONS INC          | 3,395.00        | 3,395.00              | 2567050851 6200       | Facilities / Buildings and Improve of Build                |
| C22M0084         | LAURENCE COMPANY, C R          | 255.91          | 255.91                | 0153353819 4363       | Plant Maintenance DC / Materials and Supplies Repairs      |
| C22M0085         | PRO INSTALLATIONS INC          | 2,480.00        | 2,480.00              | 0153353819 5640       | Plant Maintenance DC / Repairs by Vendors                  |

**FULLERTON ELEMENTARY**  
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|------------------|-----------------------------|-----------------|-----------------------|-----------------------|-----------------------------------------------------------|
| C22M0086         | CUSTOM DESIGN UNIFORM CO    | 85.61           | 85.61                 | 0153353819 4362       | Plant Maintenance DC / Supplies Uniforms                  |
| C22M0087         | LOMA VISTA NURSERY          | 1,940.74        | 1,940.74              | 0154753849 4363       | Grounds Discretionary / Materials and Supplies Repairs    |
| C22M0088         | HARDY INC, CHARLES G        | 1,841.05        | 1,841.05              | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |
| C22M0089         | PRO INSTALLATIONS INC       | 1,535.00        | 1,535.00              | 0153353819 5640       | Plant Maintenance DC / Repairs by Vendors                 |
| C22M0090         | FAR WEST MARINE ELECTRIC    | 2,200.00        | 2,200.00              | 0153353819 5640       | Plant Maintenance DC / Repairs by Vendors                 |
| C22M0091         | REEL LUMBER                 | 97.35           | 97.35                 | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |
| C22M0092         | BRADLEY COMPANY, E B        | 323.25          | 323.25                | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |
| C22M0093         | COUNTERTOPS EXPRESS         | 2,195.00        | 2,195.00              | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |
| C22M0094         | MIRACLE PLAYGROUND SALES    | 765.18          | 765.18                | 0153453819 4363       | Vandalism / Materials and Supplies Repairs                |
| C22M0095         | AMBIENT ENVIRONMENTAL INC   | 42,000.00       | 42,000.00             | 1453323859 5805       | Deferred Maint Fac Parks Jr Hi / Consultants              |
| C22M0096         | PRO INSTALLATIONS INC       | 3,110.00        | 3,110.00              | 1453321859 6200       | Deferred Maint Fac Orangethrpe / Buildings and Improve    |
| C22M0097         | FRY'S ELECTRONICS           | 969.72          | 969.72                | 0153353819 4363       | Plant Maintenance DC / Materials and Supplies Repairs     |
| C22M0098         | BRADLEY COMPANY, E B        | 147.75          | 147.75                | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |
| C22M0099         | GANAHL LUMBER               | 7.09            | 7.09                  | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |
| C22M0100         | VISTA PAINT                 | 145.46          | 145.46                | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |
| C22M0101         | BRADLEY COMPANY, E B        | 112.60          | 112.60                | 2367711851 6200       | CC Facilities Beechwood / Buildings and Improve of Buil   |
| C22M0102         | PJHM ARCHITECTS INC         | 24,000.00       | 24,000.00             | 2167150851 5805       | Facilities Improvement / Consultants                      |
| C22M0103         | ACOUSTICAL MATERIAL SERVICE | 998.80          | 998.80                | 0153353819 4363       | Plant Maintenance DC / Materials and Supplies Repairs     |
| C22M0104         | C AND S BLACKTOP            | 1,550.00        | 1,550.00              | 2167150851 6100       | Facilities Improvement / SITES & IMPROVEMENT OF           |
| C22M0105         | C AND S BLACKTOP            | 250.00          | 250.00                | 2167150851 6100       | Facilities Improvement / SITES & IMPROVEMENT OF           |
| C22M0106         | COUNTERTOPS EXPRESS         | 1,274.00        | 1,274.00              | 1453317859 6200       | Deferred Maint Fac Ladera Vsta / Buildings and Improve    |
| C22M0107         | SAM ASH MUSIC STORES        | 968.67          | 968.67                | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Buil |

**FULLERTON ELEMENTARY  
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|------------------|---------------------------------|-----------------|-----------------------|-----------------------|----------------------------------------------------------|
| C22R0152         | UPS                             | 65.00           | 65.00                 | 0153150109 4310       | Warehouse Instr Writ Off / Materials and Supplies Instr  |
| C22R0153         | DEPARTMENT OF SOCIAL SERVICES   | 1,000.00        | 200.00                | 1208111101 4310       | Preschool Instr Beechwood / Materials and Supplies Instr |
|                  |                                 |                 | 800.00                | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr     |
| C22R0154         | PIONEER STATIONERS              | 102.01          | 102.01                | 0140455249 4310       | Multi Media Curriculum Lab DC / Materials and Supplies   |
| C22R0155         | COLETTE'S CATERING              | 3,490.80        | 3,490.80              | 0153957729 4350       | Management Inservice DC / Materials and Supplies Office  |
| C22R0156         | DON JOHNSTON INC                | 396.82          | 396.82                | 0124254101 4310       | Special Ed IDEA Basic RSP NSH / Materials and Supplie    |
| C22R0157         | SOPRIS WEST                     | 507.72          | 507.72                | 0124254101 4310       | Special Ed IDEA Basic RSP NSH / Materials and Supplie    |
| C22R0158         | NATIONAL SCIENCE TEACHERS ASSO  | 64.00           | 64.00                 | 0140155239 5310       | Curriculum Development Discret / Dues and Membership:    |
| C22R0159         | NATIONAL SCIENCE TEACHERS ASSO  | 74.00           | 74.00                 | 0140155239 5310       | Curriculum Development Discret / Dues and Membership:    |
| C22R0160         | ASSOCIATION FOR SUPERVISION CUR | 79.00           | 79.00                 | 0130452211 5310       | SBCP Instr Supervision Dist / Dues and Memberships       |
| C22R0161         | EXPANDING EXPRESSION            | 808.94          | 808.94                | 0125554101 4310       | LEA Medi Cal Reimburse Speech / Materials and Supplie    |
| C22R0162         | TOOL FACTORY                    | 82.37           | 82.37                 | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr   |
| C22R0163         | SUPPLY MASTER                   | 717.21          | 717.21                | 0151454391 4350       | Special Services / Materials and Supplies Office         |
| C22R0164         | MATTOS, MIKE                    | 2,000.00        | 1,000.00              | 0121252101 5210       | Title I District Instruction / Conferences and Meetings  |
|                  |                                 |                 | 1,000.00              | 0121752211 5805       | Teacher Quality Instr Supv / Consultants                 |
| C22R0165         | GUTIERREZ, FELIX                | 538.75          | 538.75                | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr     |
| C22R0166         | LYNCH, PEGGY                    | 1,500.00        | 1,500.00              | 0152657719 5805       | Superintendent Discret / Consultants                     |
| C22R0167         | SUPPLY MASTER                   | 31.89           | 31.89                 | 0140155239 4350       | Curriculum Development Discret / Materials and Supplies  |
| C22R0168         | THERAPRO                        | 270.82          | 270.82                | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr   |
| C22R0169         | S WALTERS INC                   | 88.26           | 88.26                 | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr   |
| C22R0170         | ALLIANCE OF SCHOOLS FOR COOPER  | 315,638.00      | 315,638.00            | 8152451741 5450       | Property and Liability / Insurance Premiums              |
| C22R0171         | NATIONAL SCHOOL PUBLIC RELATIO  | 230.00          | 230.00                | 0152757789 5310       | Administrative Assistant DC / Dues and Memberships       |
| C22R0172         | ELECTROMEDICAL INSTRUMENTATIC   | 34.48           | 34.48                 | 0151354341 4350       | Health Services / Materials and Supplies Office          |

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|------------------|--------------------------------|-----------------|-----------------------|-----------------------|------------------------------------------------------------|
| C22R0173         | SCHOOL HEALTH CORPORATION      | 776.64          | 776.64                | 0151354341 4350       | Health Services / Materials and Supplies Office            |
| C22R0174         | ORIENTAL TRADING COMPANY       | 58.60           | 58.60                 | 0151354341 4350       | Health Services / Materials and Supplies Office            |
| C22R0175         | MACGILL AND COMPANY            | 450.84          | 450.84                | 0151354341 4350       | Health Services / Materials and Supplies Office            |
| C22R0176         | EXPANDING EXPRESSION           | 539.30          | 539.30                | 0125554101 4310       | LEA Medi Cal Reimburse Speech / Materials and Supplies     |
| C22R0177         | SCHOLASTIC MAGAZINES           | 1,910.33        | 1,910.33              | 0121228101 4310       | Title I Valencia Park / Materials and Supplies Instr       |
| C22R0178         | INCLUSIVE TLC INC              | 320.16          | 320.16                | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr     |
| C22R0179         | AEROMARK                       | 22.09           | 22.09                 | 0152055779 4350       | Education Services Discret / Materials and Supplies Office |
| C22R0180         | CSN BOOKS                      | 237.21          | 237.21                | 0140155239 4310       | Curriculum Development Discret / Materials and Supplies    |
| C22R0181         | SOUTHERN CALIFORNIA RISK MANAC | 9,187.50        | 9,187.50              | 6852458741 5899       | Workers Comp Admin / Other Expenses                        |
| C22R0182         | COLETTE'S CATERING             | 3,490.79        | 3,490.79              | 0153957729 4350       | Management Inservice DC / Materials and Supplies Office    |
| C22R0183         | OFFICE DEPOT BUSINESS SERVICE  | 165.91          | 165.91                | 0151454391 4350       | Special Services / Materials and Supplies Office           |
| C22R0184         | OFFICE DEPOT BUSINESS SERVICE  | 25.70           | 25.70                 | 0151454391 4350       | Special Services / Materials and Supplies Office           |
| C22R0185         | ELECTROMEDICAL INSTRUMENTATION | 1,890.00        | 1,890.00              | 0151354341 5640       | Health Services / Repairs by Vendors                       |
| C22R0186         | DIMICK, SANDI                  | 38.30           | 38.30                 | 0110215109 4310       | Instr Golden Hill DC / Materials and Supplies Instr        |
| C22R0187         | DIMICK, SANDI                  | 32.07           | 32.07                 | 0110215109 4310       | Instr Golden Hill DC / Materials and Supplies Instr        |
| C22R0188         | ABILITATIONS                   | 133.78          | 133.78                | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr     |
| C22R0189         | EDUCATIONAL RESOURCES          | 96.71           | 96.71                 | 0160690371 4350       | Food Services / Materials and Supplies Office              |
| C22R0190         | SUPPLY MASTER                  | 94.98           | 94.98                 | 0140455249 4310       | Multi Media Curriculum Lab DC / Materials and Supplies     |
| C22S0037         | OFFICE DEPOT BUSINESS SERVICE  | 293.08          | 293.08                | 0100000000 9320       | Unrestricted / Stores                                      |
| C22S0038         | SOUTHWEST SCHOOL SUPPLY        | 275.52          | 275.52                | 0100000000 9320       | Unrestricted / Stores                                      |
| C22S0039         | ORANGE CNTY DEPARTMENT OF EDU  | 215.50          | 215.50                | 0100000000 9320       | Unrestricted / Stores                                      |
| C22S0040         | DORFMAN PRODUCTS               | 367.02          | 322.17                | 0100000000 9320       | Unrestricted / Stores                                      |
|                  |                                |                 | 44.85                 | 0153150109 4310       | Warehouse Instr Writ Off / Materials and Supplies Instr    |

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|------------------|-------------------------------|-----------------|-----------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| C22S0041         | SOUTHWEST SCHOOL SUPPLY       | 1,714.82        | 1,714.82              | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0042         | SCHOOL SPECIALTY              | 2,345.19        | 2,345.19              | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0043         | OFFICE DEPOT BUSINESS SERVICE | 3,538.37        | 3,538.37              | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0044         | SUPREME MEDICAL               | 436.93          | 436.93                | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0045         | ALPHA SCIENTIFIC MEDICAL INC  | 900.25          | 900.25                | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0046         | HENRY SCHEIN INC              | 1,088.06        | 1,088.06              | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0047         | GRAYBAR ELECTRIC COMPANY      | 6,971.60        | 6,971.60              | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0048         | MCKESSON MEDICAL              | 43.10           | 43.10                 | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0049         | SOUTHWEST SCHOOL SUPPLY       | 120.68          | 120.68                | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0050         | OFFICE DEPOT BUSINESS SERVICE | 416.61          | 416.61                | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0051         | PIONEER STATIONERS            | 8,362.08        | 8,362.08              | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0052         | SCHOOL SPECIALTY              | 1,108.86        | 1,108.86              | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0053         | ALPHA SCIENTIFIC MEDICAL INC  | 95.79           | 94.28<br>1.51         | 0100000000 9320<br>0153150109 4310 | Unrestricted / Stores<br>Warehouse Instr Writ Off / Materials and Supplies Instr                                   |
| C22S0054         | GALE SUPPLY COMPANY           | 96.22           | 96.22                 | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0055         | BLAKE'S JANITOR SUPPLY INC    | 655.71          | 655.71                | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22S0056         | BEST BUY CHEMICAL AND SUPPLY  | 36.20           | 36.20                 | 0100000000 9320                    | Unrestricted / Stores                                                                                              |
| C22T0004         | HOLLINS AUTO MACHINE          | 453.60          | 55.60<br>398.00       | 0156656369 4360<br>0156656369 5640 | Transportation Special Ed DC / Materials and Supplies Ot<br>Transportation Special Ed DC / Repairs by Vendors      |
| C22T0005         | PARKHOUSE TIRE INC            | 305.46          | 305.46                | 0156556369 4360                    | Home to Sch Transportation DC / Materials and Supplies                                                             |
| C22T0006         | TAIT ENVIRONMENTAL SYSTEMS    | 892.10          | 446.05<br>446.05      | 0156556369 4361<br>0156656369 4361 | Home to Sch Transportation DC / Materials and Supplies<br>Transportation Special Ed DC / Materials and Supplies Fu |
| C22T0007         | SUPPLY MASTER                 | 54.61           | 26.22<br>28.39        | 0156556369 4350<br>0156656369 4350 | Home to Sch Transportation DC / Materials and Supplies<br>Transportation Special Ed DC / Materials and Supplies Of |



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|------------------|--------------------------------|-----------------|-----------------------|-----------------------|------------------------------------------------------------|
| C22T0008         | SOUTH COAST AIR QUALITY MANAGE | 282.38          | 141.19                | 0156556369 4361       | Home to Sch Transportation DC / Materials and Supplies     |
|                  |                                |                 | 141.19                | 0156656369 4361       | Transportation Special Ed DC / Materials and Supplies Fu   |
| C22T0009         | QUALITY GLASS                  | 226.28          | 226.28                | 0156556369 4360       | Home to Sch Transportation DC / Materials and Supplies     |
| C22V0032         | PROVANTAGE                     | 2,185.90        | 372.35                | 0140955259 4350       | Information Systems ServicesDC / Materials and Supplies    |
|                  |                                |                 | 1,813.55              | 0140955259 6410       | Information Systems ServicesDC / New Equip Less Than       |
| C22V0033         | OAK TREE PRODUCTS              | 8,253.65        | 1,702.45              | 0109711109 4310       | Suppl Grant Support Beechwood / Materials and Supplies     |
|                  |                                |                 | 6,551.20              | 0109711109 6410       | Suppl Grant Support Beechwood / New Equip Less Than        |
| C22V0034         | APPLE COMPUTER INC.            | 2,590.75        | 644.33                | 0130919271 4350       | Ed Tech Supp Grt Admin Maple / Materials and Supplies      |
|                  |                                |                 | 1,946.42              | 0130919271 6410       | Ed Tech Supp Grt Admin Maple / New Equip Less Than         |
| C22V0035         | PHONAK HEARING SYSTEMS         | 2,837.06        | 741.32                | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr     |
|                  |                                |                 | 2,095.74              | 0124754101 6410       | Low Incidence Materials / New Equip Less Than \$10,000     |
| C22V0036         | PHONAK HEARING SYSTEMS         | 1,223.95        | 508.49                | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr     |
|                  |                                |                 | 715.46                | 0124754101 6410       | Low Incidence Materials / New Equip Less Than \$10,000     |
| C22V0037         | PHONAK HEARING SYSTEMS         | 2,230.86        | 580.13                | 0124754101 4310       | Low Incidence Materials / Materials and Supplies Instr     |
|                  |                                |                 | 1,650.73              | 0124754101 6410       | Low Incidence Materials / New Equip Less Than \$10,000     |
| C22V0038         | GEARY PACIFIC SUPPLY           | 3,075.08        | 924.50                | 1453320859 4363       | Deferred Maint Fac Nicolas Jr / Materials and Supplies Rc  |
|                  |                                |                 | 2,150.58              | 1453350859 4363       | Deferred Maint Facilities / Materials and Supplies Repairs |
| C22V0039         | TROXELL COMMUNICATIONS         | 2,695.91        | 506.43                | 2567211859 4310       | Fac Growth Dev Fees Beechwood / Materials and Supplie      |
|                  |                                |                 | 2,189.48              | 2567211859 6410       | Fac Growth Dev Fees Beechwood / New Equip Less Than        |
| C22V0040         | MONTGOMERY HARDWARE COMPAN     | 2,712.60        | 2,712.60              | 0153353819 4360       | Plant Maintenance DC / Materials and Supplies Other        |
| C22V0041         | OAK TREE PRODUCTS              | 888.94          | 888.94                | 0152657719 6450       | Superintendent Discret / Repl Equip Less Than \$10,000     |
| C22V0042         | TROXELL COMMUNICATIONS         | 747.79          | 747.79                | 2567050851 6410       | Facilities / New Equip Less Than \$10,000                  |
| C22V0043         | LIGHTSPEED TECHNOLOGIES INC    | 996.69          | 996.69                | 0124754101 6410       | Low Incidence Materials / New Equip Less Than \$10,000     |
| C22V0044         | PHONAK HEARING SYSTEMS         | 1,559.05        | 1,559.05              | 0124754101 6410       | Low Incidence Materials / New Equip Less Than \$10,000     |
| C22X0170         | STATER BROS                    | 300.00          | 300.00                | 1208510101 4310       | Childcare Instr Acacia / Materials and Supplies Instr      |

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|------------------|------------------|-----------------|-----------------------|-----------------------|--------------------------------------------------------------|
| C22X0171         | STATER BROS      | 300.00          | 300.00                | 1208511101 4310       | Childcare Instr Beechwood / Materials and Supplies Instr     |
| C22X0172         | STATER BROS      | 300.00          | 300.00                | 1208513101 4310       | Childcare Instr Fern Dr / Materials and Supplies Instr       |
| C22X0173         | STATER BROS      | 300.00          | 300.00                | 1208516101 4310       | Childcare Instr Hermosa Drive / Materials and Supplies Ir    |
| C22X0174         | STATER BROS      | 300.00          | 300.00                | 1208530101 4310       | Childcare Instr Fisler / Materials and Supplies Instr        |
| C22X0175         | STATER BROS      | 300.00          | 300.00                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22X0176         | STATER BROS      | 300.00          | 300.00                | 1208527101 4310       | Childcare Instr Sunset Lane / Materials and Supplies Instr   |
| C22X0177         | STATER BROS      | 300.00          | 300.00                | 1208111101 4310       | Preschool Instr Beechwood / Materials and Supplies Instr     |
| C22X0178         | STATER BROS      | 1,200.00        | 1,200.00              | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr         |
| C22X0179         | STATER BROS      | 1,200.00        | 1,200.00              | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22X0180         | STATER BROS      | 1,000.00        | 1,000.00              | 0132952101 4310       | Afr Schl Ed Sfty Grt Cohort 6 / Materials and Supplies In    |
| C22X0181         | STATER BROS      | 500.00          | 500.00                | 0139252101 4310       | Prop 10 OC Families Instr / Materials and Supplies Instr     |
| C22X0182         | STATER BROS      | 500.00          | 500.00                | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22X0183         | ATT/MCI          | 45,000.00       | 45,000.00             | 0154653821 5900       | Utilities / Communications                                   |
| C22X0184         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208510101 4310       | Childcare Instr Acacia / Materials and Supplies Instr        |
| C22X0185         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208511101 4310       | Childcare Instr Beechwood / Materials and Supplies Instr     |
| C22X0186         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208513101 4310       | Childcare Instr Fern Dr / Materials and Supplies Instr       |
| C22X0187         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208516101 4310       | Childcare Instr Hermosa Drive / Materials and Supplies Ir    |
| C22X0188         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208530101 4310       | Childcare Instr Fisler / Materials and Supplies Instr        |
| C22X0189         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22X0190         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208527101 4310       | Childcare Instr Sunset Lane / Materials and Supplies Instr   |
| C22X0191         | COSTCO WHOLESALE | 500.00          | 500.00                | 1208111101 4310       | Preschool Instr Beechwood / Materials and Supplies Instr     |
| C22X0192         | COSTCO WHOLESALE | 500.00          | 500.00                | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr         |

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| C22X0193         | COSTCO WHOLESALE         | 500.00          | 500.00                | 0139252101 4310       | Prop 10 OC Families Instr / Materials and Supplies Instr     |
| C22X0194         | COSTCO WHOLESALE         | 500.00          | 500.00                | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22X0195         | COSTCO WHOLESALE         | 500.00          | 500.00                | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22X0196         | COSTCO WHOLESALE         | 3,000.00        | 3,000.00              | 0132952101 4310       | Aftr Schl Ed Sfty Grt Cohort 6 / Materials and Supplies In   |
| C22X0197         | CM SCHOOL SUPPLY COMPANY | 500.00          | 500.00                | 1208510101 4310       | Childcare Instr Acacia / Materials and Supplies Instr        |
| C22X0198         | CM SCHOOL SUPPLY COMPANY | 500.00          | 500.00                | 1208511101 4310       | Childcare Instr Beechwood / Materials and Supplies Instr     |
| C22X0199         | CM SCHOOL SUPPLY COMPANY | 500.00          | 500.00                | 1208513101 4310       | Childcare Instr Fern Dr / Materials and Supplies Instr       |
| C22X0200         | CM SCHOOL SUPPLY COMPANY | 500.00          | 500.00                | 1208516101 4310       | Childcare Instr Hermosa Drive / Materials and Supplies Ir    |
| C22X0201         | CM SCHOOL SUPPLY COMPANY | 500.00          | 500.00                | 1208530101 4310       | Childcare Instr Fisler / Materials and Supplies Instr        |
| C22X0202         | COSTCO WHOLESALE         | 500.00          | 500.00                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
| C22X0203         | CM SCHOOL SUPPLY COMPANY | 500.00          | 500.00                | 1208527101 4310       | Childcare Instr Sunset Lane / Materials and Supplies Instr   |
| C22X0204         | CM SCHOOL SUPPLY COMPANY | 500.00          | 500.00                | 1208111101 4310       | Preschool Instr Beechwood / Materials and Supplies Instr     |
| C22X0205         | CM SCHOOL SUPPLY COMPANY | 2,000.00        | 2,000.00              | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr         |
| C22X0206         | CM SCHOOL SUPPLY COMPANY | 1,000.00        | 1,000.00              | 0139252101 4310       | Prop 10 OC Families Instr / Materials and Supplies Instr     |
| C22X0207         | CM SCHOOL SUPPLY COMPANY | 1,500.00        | 1,500.00              | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22X0208         | CM SCHOOL SUPPLY COMPANY | 3,000.00        | 3,000.00              | 0132952101 4310       | Aftr Schl Ed Sfty Grt Cohort 6 / Materials and Supplies In   |
| C22X0209         | STAPLES 025724519        | 1,000.00        | 1,000.00              | 0132952101 4310       | Aftr Schl Ed Sfty Grt Cohort 6 / Materials and Supplies In   |
| C22X0210         | STAPLES 025724519        | 1,000.00        | 1,000.00              | 1231019271 4350       | Preschool Administration / Materials and Supplies Office     |
| C22X0211         | STAPLES 025724519        | 500.00          | 500.00                | 1231852271 4350       | Pre K Fam Literacy Admin / Materials and Supplies Offic      |
| C22X0212         | ARROWHEAD DRINKING WATER | 2,700.00        | 300.00                | 1208111101 4310       | Preschool Instr Beechwood / Materials and Supplies Instr     |
|                  |                          |                 | 300.00                | 1208510101 4310       | Childcare Instr Acacia / Materials and Supplies Instr        |
|                  |                          |                 | 300.00                | 1208511101 4310       | Childcare Instr Beechwood / Materials and Supplies Instr     |
|                  |                          |                 | 300.00                | 1208513101 4310       | Childcare Instr Fern Dr / Materials and Supplies Instr       |
|                  |                          |                 | 300.00                | 1208516101 4310       | Childcare Instr Hermosa Drive / Materials and Supplies Ir    |

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| C22X0212         | *** CONTINUED ***              |                   |                       |                       |                                                              |
|                  |                                |                   | 300.00                | 1208526101 4310       | Childcare Instr Rolling Hills / Materials and Supplies Instr |
|                  |                                |                   | 300.00                | 1208527101 4310       | Childcare Instr Sunset Lane / Materials and Supplies Instr   |
|                  |                                |                   | 300.00                | 1208530101 4310       | Childcare Instr Fisler / Materials and Supplies Instr        |
|                  |                                |                   | 300.00                | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22X0213         | AARDVARK CLAY AND SUPPLIES     | 1,500.00          | 200.00                | 1208111101 4310       | Preschool Instr Beechwood / Materials and Supplies Instr     |
|                  |                                |                   | 250.00                | 1208516101 4310       | Childcare Instr Hermosa Drive / Materials and Supplies Instr |
|                  |                                |                   | 250.00                | 1208527101 4310       | Childcare Instr Sunset Lane / Materials and Supplies Instr   |
|                  |                                |                   | 400.00                | 1231019101 4310       | Preschool Instruction / Materials and Supplies Instr         |
|                  |                                |                   | 400.00                | 1231852101 4310       | Pre K Family Literacy Instr / Materials and Supplies Instr   |
| C22X0214         | ELECTROMEDICAL INSTRUMENTATION | 150.00            | 150.00                | 0139252101 4310       | Prop 10 OC Families Instr / Materials and Supplies Instr     |
| C22X0215         | ROTARY CLUB OF FULLERTON       | 1,700.00          | 1,700.00              | 0152657719 5210       | Superintendent Discret / Conferences and Meetings            |
| C22X0216         | BEACON DAY SCHOOL              | 121,695.96        | 121,695.96            | 0115554101 5865       | Non Public Schools / Nonpublic School Services               |
| C22X0217         | THOME, RICH                    | 3,500.00          | 3,500.00              | 0152557709 5805       | Board Discret / Consultants                                  |
| C22X0218         | CANON USA INC                  | 1,000.00          | 1,000.00              | 0132952101 5630       | Aft Sch Ed Sfty Grt Cohort 6 / Rents and Leases              |
| C22X0219         | PEARSON SCHOOL SYSTEMS         | 3,000.00          | 3,000.00              | 0134455241 5805       | CSIS Best Practices Cohort IT / Consultants                  |
| C22X0220         | FULLERTON WATER DEPARTMENT, C  | 220,000.00        | 220,000.00            | 0154653821 5504       | Utilities / Utilities Water                                  |
| C22X0221         | ARROWHEAD DRINKING WATER       | 24,860.00         | 24,860.00             | 0154653821 5504       | Utilities / Utilities Water                                  |
| C22X0222         | PARADIGM HEALTHCARE SERVICES   | 35,000.00         | 35,000.00             | 0125554721 5805       | LEA Medi Cal Reimbursement / Consultants                     |
| C22Y0026         | ORANGE CNTY DEPARTMENT OF EDU  | 15,000.00         | 15,000.00             | 0156656369 5899       | Transportation Special Ed DC / Other Expenses                |
| C22Y0027         | SPRINT PCS                     | 6,000.00          | 840.00                | 0153256369 5900       | Transportation Field Trips / Communications                  |
|                  |                                |                   | 2,280.00              | 0156556369 5900       | Home to Sch Transportation DC / Communications               |
|                  |                                |                   | 2,880.00              | 0156656369 5900       | Transportation Special Ed DC / Communications                |
|                  | <b>Fund 01 Total:</b>          | <b>872,354.22</b> |                       |                       |                                                              |
|                  | <b>Fund 12 Total:</b>          | <b>43,341.71</b>  |                       |                       |                                                              |

**FULLERTON ELEMENTARY**  
**PURCHASE ORDER DETAIL REPORT**  
**BOARD OF TRUSTEES MEETING 09/09/2008**

FROM 07/30/2008 TO 08/18/2008

| <u>PO</u><br><u>NUMBER</u> | <u>VENDOR</u> | <u>PO</u><br><u>TOTAL</u>        | <u>ACCOUNT</u><br><u>AMOUNT</u> | <u>ACCOUNT</u><br><u>NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|----------------------------|---------------|----------------------------------|---------------------------------|---------------------------------|------------------------------------|
|                            |               | Fund 14 Total:                   | 61,404.65                       |                                 |                                    |
|                            |               | Fund 21 Total:                   | 25,800.00                       |                                 |                                    |
|                            |               | Fund 23 Total:                   | 512.60                          |                                 |                                    |
|                            |               | Fund 25 Total:                   | 11,756.49                       |                                 |                                    |
|                            |               | Fund 68 Total:                   | 9,187.50                        |                                 |                                    |
|                            |               | Fund 81 Total:                   | 323,544.31                      |                                 |                                    |
|                            |               | Total Amount of Purchase Orders: | 1,347,901.48                    |                                 |                                    |

**FULLERTON ELEMENTARY**

**PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS**

BOARD OF TRUSTEES MEETING 09/09/2008

FROM 07/30/2008 TO 08/18/2008

| <u>PO NUMBER</u> | <u>VENDOR</u>                         | <u>PO TOTAL</u> | <u>CHANGE AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u>                         |
|------------------|---------------------------------------|-----------------|----------------------|-----------------------|------------------------------------------------------------|
| C22D0061         | EVIDENT CRIME SCENE PRODUCTS          | 46.56           | +7.70                | 0110223109 4310       | Instruction Parks DC / Materials and Supplies Instr        |
| C22M0013         | ASTRO PAINTING COMPANY INC            | 212,000.00      | +4,700.00            | 1453312859 5640       | Deferred Maint Fac Commonwlth / Repairs by Vendors         |
|                  |                                       |                 | +5,700.00            | 1453317859 5640       | Deferred Maint Fac Ladera Vsta / Repairs by Vendors        |
| C22M0048         | JENSEN COMPANY, R                     | 23,900.00       | +500.00              | 2167150851 6200       | Facilities Improvement / Buildings and Improve of Build    |
| C22M0051         | ORTIZ TRACTOR SERVICE                 | 6,300.00        | +1,800.00            | 0153353819 5640       | Plant Maintenance DC / Repairs by Vendors                  |
| C22M0067         | ASTRO PAINTING COMPANY INC            | 4,200.00        | +700.00              | 1453350859 6200       | Deferred Maint Facilities / Buildings and Improve of Build |
| C22R0088         | GREAT IDEAS FOR TEACHING INC          | 45.83           | +11.45               | 0125554101 4310       | LEA Medi Cal Reimburse Speech / Materials and Supplies     |
| C22R0119         | BRIGHT APPLE                          | 34.00           | +3.40                | 0125554101 4310       | LEA Medi Cal Reimburse Speech / Materials and Supplies     |
| C22R0150         | AEROMARK                              | 12.66           | +3.77                | 0140055249 4350       | Multi Media Technology DC / Materials and Supplies Offic   |
| C22S0005         | PIONEER STATIONERS                    | 2,660.27        | -73.71               | 0100000000 9320       | Unrestricted / Stores                                      |
| C22S0009         | PIONEER STATIONERS                    | 6,829.74        | -293.62              | 0100000000 9320       | Unrestricted / Stores                                      |
| C22S0032         | GALE SUPPLY COMPANY                   | 29,214.12       | -22.63               | 0100000000 9320       | Unrestricted / Stores                                      |
| C22Z0057         | REFRIGERATION SUPPLY DISTRIBUT        | 4,000.00        | +3,000.00            | 0153353819 4363       | Plant Maintenance DC / Materials and Supplies Repairs      |
|                  | <b>Fund 01 Total:</b>                 |                 | <b>4,436.36</b>      |                       |                                                            |
|                  | <b>Fund 14 Total:</b>                 |                 | <b>11,100.00</b>     |                       |                                                            |
|                  | <b>Fund 21 Total:</b>                 |                 | <b>500.00</b>        |                       |                                                            |
|                  | <b>Total Amount of Change Orders:</b> |                 | <b>16,036.36</b>     |                       |                                                            |

**FULLERTON ELEMENTARY**

**PURCHASE ORDER DETAIL REPORT - CANCELED PURCHASE ORDERS**

**BOARD OF TRUSTEES MEETING 09/09/2008**

**FROM 07/30/2008 TO 08/18/2008**

| <u>PO NUMBER</u> | <u>VENDOR</u>                           | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u>                    |
|------------------|-----------------------------------------|-----------------|-----------------------|-----------------------|-------------------------------------------------------|
| C22M0070         | FRY'S ELECTRONICS                       | 1,041.96        | 1,041.96              | 0153353819 4363       | Plant Maintenance DC / Materials and Supplies Repairs |
| C22M0071         | HARDY INC, CHARLES G                    | 1,635.22        | 1,635.22              | 0153453819 4363       | Vandalism / Materials and Supplies Repairs            |
| C22M0072         | LOWES HIW INC                           | 120.68          | 120.68                | 0153453819 4363       | Vandalism / Materials and Supplies Repairs            |
|                  | <b>Fund 01 Total:</b>                   | <b>2,797.86</b> |                       |                       |                                                       |
|                  | <b>Total Amount of Purchase Orders:</b> | <b>2,797.86</b> |                       |                       |                                                       |

**Full Elem CFD2000-01**  
**PURCHASE ORDER DETAIL REPORT**  
**BOARD OF TRUSTEES MEETING 09/09/2008**

**FROM 07/30/2008 TO 08/18/2008**

| <u>PO NUMBER</u> | <u>VENDOR</u>                    | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|------------------|----------------------------------|-----------------|-----------------------|-----------------------|------------------------------------|
| C40R0002         | JANCZYK PH.D., JOSEPH T          | 7,750.00        | 7,750.00              | 0168750851 5805       | Van Daele Facilities / Consultants |
|                  | Fund 01 Total:                   | 7,750.00        |                       |                       |                                    |
|                  | Total Amount of Purchase Orders: | 7,750.00        |                       |                       |                                    |



Full Elem CFD2000-01

PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS  
BOARD OF TRUSTEES MEETING 09/09/2008

FROM 07/30/2008 TO 08/18/2008

| <u>PO</u><br><u>NUMBER</u> | <u>VENDOR</u> | <u>PO</u><br><u>TOTAL</u> | <u>CHANGE</u><br><u>AMOUNT</u> | <u>ACCOUNT</u><br><u>NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|----------------------------|---------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|
|----------------------------|---------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|

NO PURCHASE ORDERS TO PRINT FOR THIS DATE RANGE

**Full Elem CFD2000-01**

**PURCHASE ORDER DETAIL REPORT - CANCELED PURCHASE ORDERS**

**BOARD OF TRUSTEES MEETING 09/09/2008**

**FROM 07/30/2008 TO 08/18/2008**

| <u>PO</u><br><u>NUMBER</u> | <u>VENDOR</u> | <u>PO</u><br><u>TOTAL</u> | <u>ACCOUNT</u><br><u>AMOUNT</u> | <u>ACCOUNT</u><br><u>NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|----------------------------|---------------|---------------------------|---------------------------------|---------------------------------|------------------------------------|
|----------------------------|---------------|---------------------------|---------------------------------|---------------------------------|------------------------------------|

**NO CANCELED PURCHASE ORDERS TO PRINT FOR THIS DATE RANGE**

**Full Elem CFD2001-01**  
**PURCHASE ORDER DETAIL REPORT**  
 BOARD OF TRUSTEES MEETING 09/09/2008

FROM 07/30/2008 TO 08/18/2008

| <u>PO NUMBER</u> | <u>VENDOR</u>                    | <u>PO TOTAL</u> | <u>ACCOUNT AMOUNT</u> | <u>ACCOUNT NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u>       |
|------------------|----------------------------------|-----------------|-----------------------|-----------------------|------------------------------------------|
| C48R0002         | JANCZYK, PH.D., JOSEPH T         | 14,500.00       | 14,500.00             | 0168150851 5805       | Amerige Heights Facilities / Consultants |
|                  | Fund 01 Total:                   | 14,500.00       |                       |                       |                                          |
|                  | Total Amount of Purchase Orders: | 14,500.00       |                       |                       |                                          |

Full Elem CFD2001-01

PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS  
BOARD OF TRUSTEES MEETING 09/09/2008

FROM 07/30/2008 TO 08/18/2008

| <u>PO</u><br><u>NUMBER</u> | <u>VENDOR</u> | <u>PO</u><br><u>TOTAL</u> | <u>CHANGE</u><br><u>AMOUNT</u> | <u>ACCOUNT</u><br><u>NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|----------------------------|---------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|
|----------------------------|---------------|---------------------------|--------------------------------|---------------------------------|------------------------------------|

NO PURCHASE ORDERS TO PRINT FOR THIS DATE RANGE

Full Elem CFD2001-01

PURCHASE ORDER DETAIL REPORT - CANCELED PURCHASE ORDERS

BOARD OF TRUSTEES MEETING 09/09/2008

FROM 07/30/2008 TO 08/18/2008

| <u>PO</u><br><u>NUMBER</u> | <u>VENDOR</u> | <u>PO</u><br><u>TOTAL</u> | <u>ACCOUNT</u><br><u>AMOUNT</u> | <u>ACCOUNT</u><br><u>NUMBER</u> | <u>PSEUDO / OBJECT DESCRIPTION</u> |
|----------------------------|---------------|---------------------------|---------------------------------|---------------------------------|------------------------------------|
|----------------------------|---------------|---------------------------|---------------------------------|---------------------------------|------------------------------------|

NO CANCELED PURCHASE ORDERS TO PRINT FOR THIS DATE RANGE

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**PREPARED BY:** Lisa Saldivar, Director, Food Services  
**SUBJECT:** **APPROVE/RATIFY FOOD SERVICES PURCHASE ORDERS NUMBERED 110065 THROUGH 110068 FOR THE 2008/2009 SCHOOL YEAR**

Background: Board approval is requested for Food Services purchase orders. The purchase order summary dated July 29, 2008 through August 18, 2008 contains purchase orders numbered 110065 through 110068 totaling \$5,948.32.

Board action is required per Board Policy 3000(b), Roles of Board of Trustees.

Rationale: Purchase orders, one of several methods, are used by school districts to purchase goods and services and are generally accepted by merchants and contractors.

Funding: Food Services Fund (13).

Recommendation: Approve/Ratify Food Services purchase orders numbered 110065 through 110068 for the 2008/2009 school year.

GC:LS:dlh  
Attachment

Schedule of Open / Out of Date Sequence/ Processed Food Commodity Purchase Order Report  
07-29-08 through 08-18-08

| Date                                                     | Vendor                      | PO Number | Category | Amount             |
|----------------------------------------------------------|-----------------------------|-----------|----------|--------------------|
| <b>Open Purchase Orders</b>                              |                             |           |          |                    |
| <b>Amount Not To Exceed</b>                              |                             |           |          |                    |
|                                                          |                             |           |          |                    |
| <b>NONE</b>                                              |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
| <b>Out of Date Sequence P.O.'s</b>                       |                             |           |          |                    |
|                                                          |                             |           |          |                    |
| <b>NONE</b>                                              |                             |           |          |                    |
|                                                          |                             |           |          |                    |
| <b>Processed Food &amp; Commodity P.O.'s</b>             |                             |           |          |                    |
|                                                          |                             |           |          |                    |
| 8/15/2008                                                | ASR Food Distributors, Inc. | 110068-A  | Food     | 40.00              |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
|                                                          |                             |           |          |                    |
| Total OPEN Purchase Orders                               |                             |           |          | \$ -               |
| Total Purchase Orders Out of Date Sequence               |                             |           |          | 0.00               |
| Total Processed Food & Commodity P.O.'s                  |                             |           |          | 40.00              |
| Total Purchase Orders from Purchase Order Summary Report |                             |           |          | 5,908.32           |
| <b>TOTAL PURCHASE ORDERS</b>                             |                             |           |          | <b>\$ 5,948.32</b> |

Fullerton School District

Food Services

Date 08/19/2008

Time 11:07

PURCHASE ORDER SUMMARY  
( 07/29/2008 - 08/18/2008 )

| Vendor Name                 | PO Number | Date Purchase | Commodity | Food     | Supplies | Other    | Total    |
|-----------------------------|-----------|---------------|-----------|----------|----------|----------|----------|
| ASR Food Distributors, Inc. | 110068    | 08/15/2008    | 0.00      | 1,737.12 | 0.00     | 0.00     | 1,737.12 |
|                             |           |               | 0.00      | 1,737.12 | 0.00     | 0.00     | 1,737.12 |
| CDW.G                       | 110067    | 08/14/2008    | 0.00      | 0.00     | 0.00     | 1,663.85 | 1,663.85 |
|                             |           |               | 0.00      | 0.00     | 0.00     | 1,663.85 | 1,663.85 |
| DayDots                     | 110066    | 08/07/2008    | 0.00      | 0.00     | 0.00     | 0.00     | 0.00     |
|                             |           |               | 0.00      | 0.00     | 0.00     | 0.00     | 0.00     |
| U.S. Airconditioning Dist.  | 110065    | 08/05/2008    | 0.00      | 0.00     | 0.00     | 2,507.34 | 2,507.34 |
|                             |           |               | 0.00      | 0.00     | 0.00     | 2,507.34 | 2,507.34 |
|                             |           |               | 0.00      | 1,737.12 | 0.00     | 4,171.20 | 5,908.32 |

\* Totals Are Rounded



Date 08/19/2008  
Time 11:07

Fullerton School District  
Food Services  
P U R C H A S E O R D E R R E P O R T  
PO Type: All  
Purchase Date  
( 07/29/2008 - 08/18/2008 )

Page 1

| PO<br>Number | PO<br>Date | Vendor Name                                                                    | PO<br>Amount | Amount<br>Used | Loc<br>No |
|--------------|------------|--------------------------------------------------------------------------------|--------------|----------------|-----------|
| 110065       | 08/05/2008 | U.S. Airconditioning Dist.<br>Replace Air Conditioning System @ Nutrition Ctr. | 2,507        | 0              | 90        |
| 110066       | 08/07/2008 | DayDots<br>****C A N C E L L E D****                                           | 0            | 0              | 90        |
| 110067       | 08/14/2008 | CDW.G<br>Toner cartridges for Lexmark C780                                     | 1,664        | 0              | 90        |
| 110068       | 08/15/2008 | ASR Food Distributors, Inc.                                                    | 1,737        | 0              | 99        |

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent  
 Business Services  
**PREPARED BY:** Suwen Su, Director, Business Services  
**SUBJECT:** APPROVE/RATIFY WARRANTS NUMBERED 65376 THROUGH 65562 FOR THE 2008/2009 SCHOOL YEAR IN THE AMOUNT OF \$1,447,054.85

Background: Board approval is requested for warrants numbered 65376 through 65562 for the 2008/2009 school year. The total amount presented for approval is \$1,447,054.85.

Board action is required per Board Policy 3000(b), Roles of Board of Trustees.

| <u>Fund</u>                     | <u>Amount</u>  |
|---------------------------------|----------------|
| 01 General Fund                 | \$997,012.65   |
| 12 Child Development            | 1,125.00       |
| 14 Deferred Maintenance         | 83,390.67      |
| 21 Building Fund                | 5,780.00       |
| 23 G.O. Bond 2002B              | 35,459.56      |
| 25 Capital Facilities           | 0.00           |
| 40 Special Reserve              | 756.00         |
| 68 Workers' Compensation        | 7,244.07       |
| 81 Property/Liability Insurance | 316,286.90     |
| Total                           | \$1,447,054.85 |

Rationale: Warrants are issued by school districts as payments for goods and services.

Funding: Funding sources as reflected in the above listing.

Recommendation: Approve/Ratify warrants numbered 65376 through 65562 for the 2008/2009 school year in the amount of \$1,447,054.85.

GC:SS:sf

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**PREPARED BY:** Lisa Saldivar, Director, Food Services  
**SUBJECT:** **APPROVE/RATIFY FOOD SERVICES WARRANTS NUMBERED 6383 THROUGH 6401 FOR THE 2008/2009 SCHOOL YEAR**

Background: Board approval is requested for Food Services warrants numbered 6383 through 6401 for the 2008/2009 school year. The total amount presented for approval is \$63,130.17.

Board action is required per Board Policy 3000(b), Roles of Board of Trustees.

Rationale: Warrants are issued by school districts as payment for goods and services.

Funding: Food Services Fund (13).

Recommendation: Approve/Ratify Food Services warrants numbered 6383 through 6401 for the 2008/2009 school year.

GC:LS:dlh

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services

**PREPARED BY:** Larry Lara, Director, Maintenance, Operations and Facility Services

**SUBJECT:** APPROVE CHANGE ORDER #2 FOR BEN'S ASPHALT, INC. FOR PAVING REPAIRS AT VARIOUS SCHOOL SITES 2008, FSD-08-09-DM-01

Background: On June 24, 2008, the Board of Trustees awarded the contract for Paving Repairs at Various School Sites 2008, FSD-08-09-DM-01, to Ben's Asphalt, Inc.

On August 19, 2008 the Board of Trustees approved Change Order #1 in the amount of \$9,308.00.

The original contract scope of work has again been modified at an additional cost of \$6,300.00 (Change Order #2).

Change Orders 1 and 2 for this project total \$15,608.00, or approximately 5.8% of the original contract amount.

|                                            |              |
|--------------------------------------------|--------------|
| Original Contract Amount:                  | \$267,789.00 |
| Change Order Amount (Incl. CO's #1 and 2): | \$15,608.00  |
| Revised Contract Amount:                   | \$283,397.00 |

Rationale: Additional work is required due to wet soil conditions at Orangethorpe School.

Funding: Deferred Maintenance Fund (14). Change Order #2 is for the additive amount of \$6,300.00. The new total of this contract is \$283,397.00.

Recommendation: Approve Change Order #2 for Ben's Asphalt, Inc. for paving repairs at various school sites 2008, FSD-08-09-DM-01.

GC:LL:mm  
Attachment

**CHANGE ORDER NO. 2**

(Additive)

**PROJECT: PAVING REPAIRS AT VARIOUS SCHOOL SITES 2008, FSD-08-09-DM-01**

**TO: Ben's Asphalt, Inc.**

You are hereby directed to provide the extra work necessary to comply with this Change Order.

**DESCRIPTION OF CHANGE: Additional move-in for asphalt work at Orangethorpe School.**

COST (This cost shall not be exceeded.):

|                          |                   |
|--------------------------|-------------------|
| Original contract price: | \$ 267,789.00     |
| Change Order #1 amount:  | \$ 9,308.00       |
| Change Order #2 amount:  | <u>\$6,300.00</u> |
| New contract price:      | \$ 283,397.00     |

TIME FOR COMPLETION:

|                                         |       |
|-----------------------------------------|-------|
| Original completion date:               | _____ |
| Time for completion of<br>Change Order: | _____ |
| New completion date:                    | _____ |

Contractor agrees to perform the above-described work in accordance with the above terms and in compliance with applicable sections of the Project Documents. The amount of the charges under this Change Order is limited to the charges allowed under Article 59 of the General Conditions. The adjustment in the contract sum, if any, and the adjustment in the contract time, if any, set out in this Change Order shall constitute the entire compensation and/or adjustment in the contract time due Contractor arising out of the change in the work covered by this Change Order, unless otherwise provided in this Change Order.

No additions or deletions to this Change Order shall be allowed, except with written permission of District. Contractor accepts the terms and conditions stated above as full and final settlement of any and all claims arising from this Change Order.

(continued on next page)

This Change Order is hereby agreed to, accepted and approved.

CONTRACTOR

DISTRICT

By: \_\_\_\_\_  
Signature

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

Gary Cardinale, Ed.D.  
Print Name

\_\_\_\_\_  
Title

Assistant Superintendent, Business Services  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

ARCHITECT

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey Ed.D., District Superintendent

**FROM:** Janet Morey, Assistant Superintendent, Educational Services

**PREPARED BY:** Becky D'Arrigo, Coordinator, Educational Services

**SUBJECT:** APPROVE INDEPENDENT CONTRACTOR AGREEMENT BETWEEN FULLERTON SCHOOL DISTRICT AND SCHOOL IMPROVEMENT NETWORK FOR STEVE OLSEN TO PROVIDE STAFF DEVELOPMENT TRAINING ON "CLASSROOM INSTRUCTION THAT WORKS" FOR TEACHERS IN THE 2008/2009 SCHOOL YEAR

Background: During the 2006/2007 school year, Steve Olsen was contracted to present staff development on "Classroom Instruction That Works" to K-6 principals teachers on school-wide staff development days. Mr. Olsen focused on Marzano's research-based instructional strategies and demonstrated how they can be embedded in classroom curriculum design. To continue the focus on instructional strategies, K-8 principals participated in a one-day training during the 2007/2008 school year with Steve Olsen to revisit site implementation. At that time, five principals designed a one-day staff development to be delivered during the 2008/2009 school year.

Rationale: Principals at Acacia, Hermosa Drive and Laguna Road Schools have collaboratively designed their staff development day for September 19, 2008. Beechwood School planned their staff development day for September 24, 2008 and Woodcrest School scheduled their staff development day for October 22, 2008. Teachers will be provided with research-based instructional strategies that can be applied to *all* curricular areas at *all* grade levels. Four key questions will frame the focus of the training and will guide the teachers in planning their instructional delivery in a more intentional way: 1) What knowledge will students learn? 2) Which strategies will provide evidence that students have learned that knowledge? 3) Which strategies will help students acquire and integrate that knowledge? 4) Which strategies will help students practice, review, and apply that knowledge?

Funding: The cost of the trainings is not to exceed \$10,500.00 with \$7,500.00 being paid from the Peer Assistant Review (PAR) fund and \$3,000.00 from site School Improvement Program (SIP) funds.

Recommendation: Approve Independent Contractor Agreement between Fullerton School District and School Improvement Network for Steve Olsen to provide staff development training on "Classroom Instruction That Works" for teachers in the 2008/2009 school year.

JM:BD:cw  
Attachment

## INDEPENDENT CONTRACTOR AGREEMENT

This AGREEMENT is hereby entered into between the Fullerton School District, hereinafter referred to as "DISTRICT", and School Improvement Network

Name of Contractor

8686 South 1300 East                      Sandy                      UT                      84094                      801-566-6500  
Address                                      City                                      State                                      Zip                                      Phone Number

hereinafter referred to as "CONTRACTOR".

WHEREAS, DISTRICT is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained and experienced and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis;

NOW, THEREFORE, the parties agree as follows:

1. Services to be provided by Contractor:

**"Classroom Instruction That Works" with Steve Olsen (three full-days). Principals at Acacia, Hermosa and Laguna Road Schools have collaboratively designed their staff development day for September 19, Beechwood School staff development day on September 24, and Woodcrest School staff development day on October 22, 2008. Each staff development day will provide teachers with research-based instructional strategies that can be applied to all curricular areas at all grade levels.**

2. Term. CONTRACTOR shall commence providing services under this AGREEMENT on **September 19, September 24, and October 22, 2008**

3. Compensation. DISTRICT agrees to pay the CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a total fee not to exceed **Ten Thousand five hundred dollars (\$10,500.00)**.

DISTRICT shall pay CONTRACTOR according to the following terms and conditions:

CONTRACTOR will invoice District for services rendered in performance of all obligations under the terms of this contract.



4. Independent Contractor. CONTRACTOR, in the performance of this AGREEMENT, shall be and act as an independent contractor. CONTRACTOR understands and agrees that he/she and all of his/her employees shall not be considered officers, employees or agents of the DISTRICT, and are not entitled to benefits of any kind of nature normally provided employees of the DISTRICT and/or to which DISTRICT's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. CONTRACTOR assumes the full responsibility for the acts and/or omissions of his/her employees or agents as they relate to the services to be provided under this AGREEMENT. CONTRACTOR shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to CONTRACTOR's employees.

5. Materials. CONTRACTOR shall furnish, at his/her own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this AGREEMENT, except as follows: **N/A.** (CONTRACTOR's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of his/her profession.

6. Originality of Services. CONTRACTOR agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the DISTRICT and/or used in connection with this AGREEMENT, shall be wholly original to CONTRACTOR and shall not be copied in whole or in part from any other source, except that submitted to CONTRACTOR by DISTRICT as a basis for such services.

7. Termination. DISTRICT may, at any time, with or without reason, terminate this AGREEMENT and compensate CONTRACTOR only for services satisfactorily rendered to the date of termination. Written notice by DISTRICT shall be sufficient to stop further performance of services by CONTRACTOR. Notice shall be deemed given when received by the CONTRACTOR or no later than three days after the day of mailing, whichever is sooner.

DISTRICT may terminate this AGREEMENT upon giving of written notice of intention to terminate for cause. Cause shall include: (a) material violation of this AGREEMENT by the CONTRACTOR; or (b) any act by CONTRACTOR exposing the DISTRICT to liability to others for personal injury or property damage; or CONTRACTOR is adjudged a bankrupt, CONTRACTOR makes a general assignment for the benefit of creditors or a receiver is

appointed on account of CONTRACTOR's insolvency. Written notice by DISTRICT shall contain the reasons for such intention to terminate and unless within sixty ( 60 ) days after service of such notice the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, this AGREEMENT shall upon the expiration of the sixty ( 60 ) days cease and terminate. In the event of such termination, the DISTRICT may secure the required services from another contractor. If the cost to the DISTRICT exceeds the cost of providing the service pursuant to this AGREEMENT, the excess cost shall be charged to and collected from the CONTRACTOR. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to DISTRICT. Written notice by DISTRICT shall be deemed given when received by the other party, or no later than three days after the day of mailing, whichever is sooner.

8. Hold Harmless. CONTRACTOR agrees to and does hereby indemnify, hold harmless and defend the DISTRICT and its governing Board, officers, employees and agents from every claim or demand made and every liability, loss, damage or expense, of any nature whatsoever, which may be incurred by reason of:
  - (a) Liability for damages for: (1) death or bodily injury to person; (2) injury to, loss or theft of property; or (3) any other loss, damage or expense arising out of (1) or (2) above, sustained by the CONTRACTOR, or any person, firm or corporation employed by the CONTRACTOR, either directly or by independent contract, upon or in connection with the services called for in this AGREEMENT, however caused, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.
  - (b) Any injury to or death of any persons, including the DISTRICT or its officers, employees and agents, or damage to or loss of any property caused by any act, neglect, default, or omission of the CONTRACTOR, or any person, firm or corporation employed by the CONTRACTOR, either directly or by independent contract, arising out of, or in any way connected with, the services covered by this AGREEMENT, whether said injury or damage occurs either on or off DISTRICT's property, except for liability for damages which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.

- (c) Any liability for damages which may arise from the furnishing or use of any copyrighted or uncopyrighted matter or patented or unpatented invention under this AGREEMENT.

9. Insurance. Pursuant to Section 10, CONTRACTOR agrees to carry a comprehensive general and automobile liability insurance with limits of one million Dollars (\$1,000,000) per occurrence combined single limit for bodily injury and property damage in a form mutually acceptable to both parties to protect CONTRACTOR and DISTRICT against liability or claims of liability that may arise out of this AGREEMENT. In addition, CONTRACTOR agrees to provide an endorsement to this policy stating, "Such insurance as is afforded by this policy shall be primary, and any insurance carried by DISTRICT shall be excess and noncontributory."

10. Assignment. The obligations of the CONTRACTOR pursuant to this AGREEMENT shall not be assigned by the CONTRACTOR.

11. Compliance with Applicable Laws. The service completed herein must meet approval of the DISTRICT and shall be subject to the DISTRICT's general right of inspection to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all federal, state and local laws, rules, regulations and ordinances that are now or may in the future become applicable to CONTRACTOR, CONTRACTOR's business, equipment and personnel engaged in operations covered by this AGREEMENT or accruing out of the performance of such operations.

12. Permits/Licenses. CONTRACTOR and all CONTRACTOR's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this AGREEMENT.

13. Employment with Public Agency. CONTRACTOR, if an employee of another public agency, agrees that CONTRACTOR will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this AGREEMENT.

14. Entire Agreement/Amendment. This AGREEMENT and any exhibits attached hereto constitute the entire agreement among the parties to it and supersedes any prior or contemporaneous understanding or agreement with respect to the services contemplated, and may be amended only by a written amendment executed by both parties to the AGREEMENT.

15. Affirmative Action Employment. CONTRACTOR agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed,

national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.

16. Non Waiver. The failure of DISTRICT or CONTRACTOR to seek redress for violation of, or to insist upon, the strict performance of any term or condition of this AGREEMENT, shall not be deemed a waiver by that party of such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.

17. Notice. All notices or demands to be given under this AGREEMENT by either party to the other, shall be in writing and given either by: (a) personal service or (b) by U.S. Mail, mailed either by registered or certified mail, return receipt requested, with postage prepaid. Service shall be considered given when received if personally served or if mailed on the third day after deposit in any U.S. Post Office. The address to which notices or demands may be given by either party may be changed by written notice given in accordance with the notice provisions of this section. At the date of this AGREEMENT, the addresses of the parties are as follows:

| <b>DISTRICT:</b>                 | <b>CONTRACTOR:</b>                       |
|----------------------------------|------------------------------------------|
| <u>Fullerton School District</u> | <u><b>School Improvement Network</b></u> |
| <u>1401 W. Valencia Drive</u>    | <u><b>8686 South 1300 East</b></u>       |
| <u>Fullerton, CA 92833</u>       | <u><b>Sandy, UT 84094</b></u>            |
| <u>714-447-7400</u>              | <u><b>801-566-6500</b></u>               |

18. Severability. If any term, condition or provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

19. Governing Law. The terms and conditions of this AGREEMENT shall be governed by the laws of the State of California with venue in Orange County, California.

THIS AGREEMENT IS ENTERED INTO THIS 9th DAY of September 2008

Fullerton School District  
(Name of District)

**School Improvement Network**  
(Contractor Name)

By: \_\_\_\_\_

By: \_\_\_\_\_

Signature

Signature

Mitch Hovey, Ed.D.  
Typed Name

**Cory Linton**  
Typed Name

Superintendent  
Title

**Vice President**  
Title

**On File**  
Social Security or Taxpayer Identification  
Number

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., Superintendent

**FROM:** Janet Morey, Assistant Superintendent, Educational Services

**PREPARED BY:** Susan Albano, Director, Educational Services

**SUBJECT:** APPROVE/RATIFY INDEPENDENT CONTRACTOR AGREEMENT FOR THE 2008/2009 SCHOOL YEAR WITH ACTION LEARNING SYSTEMS, INC. TO PROVIDE SB 472 MATHEMATICS PROFESSIONAL TRAINING TO DISTRICT JUNIOR HIGH SCHOOL TEACHERS

Background: Senate Bill SB 472 provides reimbursement to local educational agencies for professional development in mathematics and reading/language arts. The reimbursement amount from the California Department of Education (CDE) for the initial 40 hours of training is \$1,250.00 per eligible teacher per subject area. Action Learning Systems, Inc., a California Department of Education approved SB 472 provider for Mathematics, will provide professional development training on Holt California Mathematics and Algebra 1 for Fullerton School District Junior High School mathematics teachers. Training will be provided by certified instructors, knowledgeable with the instructional materials and strategies to increase teacher content knowledge to support student achievement.

Action Learning Systems SB 472 Mathematics Institutes include:

- 5 days (40 hours) of professional development
- Participant Binder
- A Mathematics Framework per participant
- A Professional Text per participant
- An ALS Tote Bag per participant
- A continental breakfast and lunch

Rationale: Junior High School mathematics teachers will benefit from extensive training for the newly adopted mathematics programs.

Funding: The cost of the institute is not to exceed \$18,000.00 (\$900.00 per participant) paid from District and school site categorical funds.

Recommendation: Approve/Ratify Independent Contractor Agreement for the 2008/2009 School Year with Action Learning Systems, Inc. to provide SB 472 Mathematics Professional training to District Junior High School teachers.

JM:SA:lc  
Attachment

## Fullerton School District

### INDEPENDENT CONTRACTOR AGREEMENT

This AGREEMENT is hereby entered into between the Fullerton School District, hereinafter referred to as "DISTRICT," and Action Learning Systems, Inc., 174 West Foothill Blvd. #306, Monrovia, California 91016, (626) 357-8041, hereinafter referred to as CONTRACTOR."

WHEREAS, DISTRICT is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained and experienced and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis;

NOW, THEREFORE, the parties agree as follows:

1. Services to be provided by Contractor:

**Following SB 472 Training on Holt California Mathematics and Algebra 1 to District 7<sup>th</sup> and 8<sup>th</sup> grade teachers to include:**

- **Five days (40 hours) of professional development**
- **Participant Binder**
- **A Mathematics Framework per participant**
- **A Professional Text per participant**
- **An ALS Tote Bag per participant**
- **Continental breakfast and lunch**

2. Term. CONTRACTOR shall commence providing services under this AGREEMENT on **September 8, 2008, September 9, 2008, September 10, 2008, September 22, 2008 and September 23, 2008.**

3. Compensation. DISTRICT agrees to pay the CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a fee of **Nine Hundred Dollars per participant (\$900.00)**. Total Contract price not to exceed **Eighteen Thousand Dollars (\$18,000.00)**.

DISTRICT shall pay CONTRACTOR according to the following terms and conditions:

CONTRACTOR will invoice District after services are rendered. **All invoices must be received no later than June 10, 2009.**

4. Independent Contractor. CONTRACTOR, in the performance of this AGREEMENT, shall be and act as an independent contractor. CONTRACTOR understands and agrees that he/she and all of his/her employees shall not be considered officers, employees or agents of the DISTRICT, and are not entitled to benefits of any kind of nature normally provided employees of the DISTRICT and/or to which DISTRICT's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. CONTRACTOR assumes the full responsibility for the acts and/or omissions of his/her employees or agents as they relate to the services to be provided under this AGREEMENT. CONTRACTOR shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to CONTRACTOR's employees.

5. Materials. CONTRACTOR shall furnish, at his/her own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this AGREEMENT. CONTRACTOR's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of his/her profession.

6. Originality of Services. CONTRACTOR agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the DISTRICT and/or used in connection with this AGREEMENT, shall be wholly original to CONTRACTOR and shall not be copied in whole or in part from any other source, except that submitted to CONTRACTOR by DISTRICT as a basis for such services. Any original materials produced by the CONTRACTOR shall be considered and remain the CONTRACTOR'S.

7. Termination. DISTRICT may, at any time, with or without reason, terminate this AGREEMENT and compensate CONTRACTOR only for services and expenses satisfactorily rendered to the date of termination. Written notice by DISTRICT shall be sufficient to stop further performance of services by CONTRACTOR. Notice shall be deemed given when received by the CONTRACTOR or no later than ten days after the day of mailing, whichever is sooner.

8. Hold Harmless. CONTRACTOR agrees to and does hereby indemnify, hold harmless and defend the DISTRICT and its governing Board, officers, employees and agents from every claim or demand made and every liability, loss, damage or expense, of any nature whatsoever, which may be incurred by reason of:

- (a) Liability for damages for: (1) death or bodily injury to person; (2) injury to, loss or theft of property; or (3) any other loss, damage or expense arising out of (1) or (2) above, sustained by the CONTRACTOR, or any person, firm or corporation employed



connection with the services called for in this AGREEMENT, however caused, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.

- (b) Any injury to or death of any persons, including the DISTRICT or its officers, employees and agents, or damage to or loss of any property caused by any act, neglect, default, or omission of the CONTRACTOR, or any person, firm or corporation employed by the CONTRACTOR, either directly or by independent contract, arising out of, or in any way connected with, the services covered by this AGREEMENT, whether said injury or damage occurs either on or off DISTRICT's property, except for liability for damages which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.
- (c) Any liability for damages which may arise from the furnishing or use of any copyrighted or uncopyrighted matter or patented or unpatented invention under this AGREEMENT.

9. Insurance. Pursuant to Section 9, CONTRACTOR agrees to carry a comprehensive general and automobile liability insurance with limits of One Million Dollars (\$1,000,000) per occurrence combined single limit for bodily injury and property damage in a form mutually acceptable to both parties to protect CONTRACTOR and DISTRICT against liability or claims of liability, which may arise out of this AGREEMENT. In addition, CONTRACTOR agrees to provide an endorsement to this policy stating, "Such insurance as is afforded by this policy shall be primary, and any insurance carried by DISTRICT shall be excess and noncontributory."

10. Assignment. The obligations of the CONTRACTOR pursuant to this AGREEMENT shall not be assigned by the CONTRACTOR.

11. Compliance with Applicable Laws. The service completed herein must meet approval of the DISTRICT and shall be subject to the DISTRICT's general right of inspection to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all federal, state and local laws, rules, regulations and ordinances that are now or may in the future become applicable to CONTRACTOR, CONTRACTOR's business, equipment and personnel engaged in operations covered by this AGREEMENT or accruing out of the performance of such operations.

12. Permits/Licenses. CONTRACTOR and all CONTRACTOR's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this AGREEMENT.

13. Employment with Public Agency. CONTRACTOR, if an employee of another public agency, agrees that CONTRACTOR will not receive salary or remuneration, other than vacation

pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this AGREEMENT.

14. Entire Agreement/Amendment. This AGREEMENT and any exhibits attached hereto constitute the entire agreement among the parties to it and supersedes any prior or contemporaneous understanding or agreement with respect to the services contemplated, and may be amended only by a written amendment executed by both parties to the AGREEMENT.

15. Affirmative Action Employment. CONTRACTOR agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.

16. Non-Waiver. The failure of DISTRICT or CONTRACTOR to seek redress for violation of, or to insist upon, the strict performance of any term or condition of this AGREEMENT, shall not be deemed a waiver by that party of such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.

17. Notice. All notices or demands to be given under this AGREEMENT by either party to the other, shall be in writing and given either by: (a) personal service or (b) by U.S. Mail, mailed either by registered or certified mail, return receipt requested, with postage prepaid. Service shall be considered given when received if personally served or if mailed on the third day after deposit in any U.S. Post Office. The address to which notices or demands may be given by either party may be changed by written notice given in accordance with the notice provisions of this section. At the date of this AGREEMENT, the addresses of the parties are as follows:

DISTRICT:

Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833  
(714) 447-7541

CONTRACTOR:

**Action Learning Systems, Inc.**  
**174 West Foothill Blvd. #306**  
**Monrovia, CA 91016**  
**(626) 357-8041**

18. Severability. If any term, condition or provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

19. Governing Law. The terms and conditions of this AGREEMENT shall be governed by the laws of the State of California with venue in Orange County, California.

THIS AGREEMENT IS ENTERED INTO THIS 9th DAY of September 2008

Fullerton School District  
(Name of District)

**Action Learning Systems**  
(Consultant Name)

By: \_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

Mitch Hovey, Ed.D.

**Kit Marshall**

Typed Name

Typed Name

Superintendent  
Title

**President**  
Title

**On File**  
Social Security or Taxpayer Identification  
Number

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., Superintendent

**FROM:** Janet Morey, Assistant Superintendent, Educational Services

**PREPARED BY:** Susan Albano, Director, Educational Services

**SUBJECT:** **APPROVE INDEPENDENT CONTRACTOR AGREEMENT FOR THE 2008/2009 SCHOOL YEAR WITH ACTION LEARNING SYSTEMS, INC. TO PROVIDE PROFESSIONAL TRAINING AND COACHING IN DATA ANALYSES, MATHEMATICS AND LANGUAGE ARTS AT ACACIA SCHOOL, PACIFIC DRIVE SCHOOL AND VALENCIA PARK SCHOOL**

Background: All Fullerton School District (FSD) schools are committed to improving student achievement by increasing the capacity of the teachers to use research-based strategies and core curriculum materials to meet student needs. FSD currently has a working relationship with Action Learning Systems, Inc. for the support of benchmark assessments, collaborative coaching, and data analysis.

Rationale: Data driven instruction allows teachers to identify individual student strengths and areas for improvement to target intervention. Direct instruction is a research-based strategy that allows teachers to create an effective learning environment by presenting content information in a manner that ensures all students will learn and retain information. This will be the focused model for the development of mathematics and language arts lessons.

Funding: Cost not to exceed \$40,000.00 paid from school site categorical funds. Acacia School (\$4,000.00), Pacific Drive School (\$6,000.00) and Valencia Park School (\$30,000.00).

Recommendation: Approve Independent Contractor Agreement for the 2008/2009 school year with Action Learning Systems, Inc. to provide professional training and coaching in data analyses, mathematics and language arts at Acacia School, Pacific Drive School and Valencia Park School.

JM:SA:lc  
Attachment

**Fullerton School District**

**INDEPENDENT CONTRACTOR AGREEMENT**

This AGREEMENT is hereby entered into between the Fullerton School District, hereinafter referred to as "DISTRICT," and Action Learning Systems, Inc., 174 West Foothill Blvd. #306 Monrovia, California 91016, (626) 357-8041, hereinafter referred to as CONTRACTOR."

WHEREAS, DISTRICT is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained and experienced and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis;

NOW, THEREFORE, the parties agree as follows:

1. Services to be provided by Contractor:

**Following support to Acacia School, Pacific Drive School and Valencia Park School:**

- **Provide Direct Instruction support and coaching in mathematics and language arts.**
- **Meet with leadership teams and department teams (PLCs) to assist in gathering and analyzing site data.**
- **Provide coaching support to teachers.**
- **Provide guidance on professional development needs.**

2. Term. CONTRACTOR shall commence providing services under this AGREEMENT on **September 10, 2008, and will diligently perform as required and complete performance by June 1, 2009.**

3. Compensation. DISTRICT agrees to pay the CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a fee of **Two Thousand Dollars per day (\$2,000.00)**. Acacia School (\$4,000.00 total), Pacific Drive School (\$6,000.00 total) and Valencia Park School (\$30,000.00 total). Total Contract price for all three sites not to exceed **Forty Thousand Dollars (\$40,000.00)**.

DISTRICT shall pay CONTRACTOR according to the following terms and conditions:

CONTRACTOR will invoice District after services are rendered. **All invoices must be received no later than June 10, 2009.**

4. Independent Contractor. CONTRACTOR, in the performance of this AGREEMENT, shall be and act as an independent contractor. CONTRACTOR understands and agrees that he/she and all of his/her employees shall not be considered officers, employees or agents of the DISTRICT, and are not entitled to benefits of any kind of nature normally provided employees of the DISTRICT and/or to which DISTRICT's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. CONTRACTOR assumes the full responsibility for the acts and/or omissions of his/her employees or agents as they relate to the services to be provided under this AGREEMENT. CONTRACTOR shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to CONTRACTOR's employees.

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6. Originality of Services. CONTRACTOR agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the DISTRICT and/or used in connection with this AGREEMENT, shall be wholly original to CONTRACTOR and shall not be copied in whole or in part from any other source, except that submitted to CONTRACTOR by DISTRICT as a basis for such services. Any original materials produced by the CONTRACTOR shall be considered and remain the CONTRACTOR'S.

7. Termination. DISTRICT may, at any time, with or without reason, terminate this AGREEMENT and compensate CONTRACTOR only for services and expenses satisfactorily

rendered to the date of termination. Written notice by DISTRICT shall be sufficient to stop further performance of services by CONTRACTOR. Notice shall be deemed given when received by the CONTRACTOR or no later than ten days after the day of mailing, whichever is sooner.

8. Hold Harmless. CONTRACTOR agrees to and does hereby indemnify, hold harmless and defend the DISTRICT and its governing Board, officers, employees and agents from every claim or demand made and every liability, loss, damage or expense, of any nature whatsoever, which may be incurred by reason of:

- (a) Liability for damages for: (1) death or bodily injury to person; (2) injury to, loss or theft of property; or (3) any other loss, damage or expense arising out of (1) or (2) above, sustained by the CONTRACTOR, or any person, firm or corporation employed by the CONTRACTOR, either directly or by independent contract, upon or in connection with the services called for in this AGREEMENT, however caused, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.
- (b) Any injury to or death of any persons, including the DISTRICT or its officers, employees and agents, or damage to or loss of any property caused by any act, neglect, default, or omission of the CONTRACTOR, or any person, firm or corporation employed by the CONTRACTOR, either directly or by independent contract, arising out of, or in any way connected with, the services covered by this AGREEMENT, whether said injury or damage occurs either on or off DISTRICT's property, except for liability for damages which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.
- (c) Any liability for damages which may arise from the furnishing or use of any copyrighted or uncopyrighted matter or patented or unpatented invention under this AGREEMENT.

9. Insurance. Pursuant to Section 9, CONTRACTOR agrees to carry a comprehensive general and automobile liability insurance with limits of One Million Dollars (\$1,000,000) per occurrence combined single limit for bodily injury and property damage in a form mutually acceptable to both parties to protect CONTRACTOR and DISTRICT against liability or claims of liability, which may arise out of this AGREEMENT. In addition,

CONTRACTOR agrees to provide an endorsement to this policy stating, "Such insurance as is afforded by this policy shall be primary, and any insurance carried by DISTRICT shall be excess and noncontributory."

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12. Permits/Licenses. CONTRACTOR and all CONTRACTOR's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this AGREEMENT.

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16. Non-Waiver. The failure of DISTRICT or CONTRACTOR to seek redress for violation of, or to insist upon, the strict performance of any term or condition of this AGREEMENT, shall not be deemed a waiver by that party of such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.



17. Notice. All notices or demands to be given under this AGREEMENT by either party to the other, shall be in writing and given either by: (a) personal service or (b) by U.S. Mail, mailed either by registered or certified mail, return receipt requested, with postage prepaid. Service shall be considered given when received if personally served or if mailed on the third day after deposit in any U.S. Post Office. The address to which notices or demands may be given by either party may be changed by written notice given in accordance with the notice provisions of this section. At the date of this AGREEMENT, the addresses of the parties are as follows:

DISTRICT:

Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833  
(714) 447-7541

CONTRACTOR:

**Action Learning Systems, Inc.**  
**174 West Foothill Blvd. #306**  
**Monrovia, CA 91016**  
**(626) 357-8041**

18. Severability. If any term, condition or provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

19. Governing Law. The terms and conditions of this AGREEMENT shall be governed by the laws of the State of California with venue in Orange County, California.

THIS AGREEMENT IS ENTERED INTO THIS 9th DAY of September 2008

Fullerton School District  
(Name of District)

**Action Learning Systems**  
(Consultant Name)

By:

By:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

Mitch Hovey, Ed.D.  
Typed Name

**Kit Marshall**  
Typed Name

Superintendent  
Title

**President**  
Title

**On File**  
Social Security or Taxpayer Identification  
Number

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Janet Morey, Assistant Superintendent, Educational Services

**PREPARED BY:** Jennifer Shepard, Director, Educational Services

**SUBJECT:** **APPROVE AGREEMENT WITH PROJECT ACCESS FOR HERMOSA DRIVE SCHOOL STAFF TO PROVIDE AFTER SCHOOL EXTENDED LEARNING DURING THE 2008/2009 SCHOOL YEAR TO HERMOSA DRIVE STUDENTS RESIDING AT NORTH HILLS APARTMENTS**

Background: Beginning in the 2005/2006 school year, Hermosa Drive School staff implemented a program for certificated staff to deliver after school extended learning to at risk Hermosa Drive students living at North Hills Apartments. These students typically could not stay on campus to participate in extended learning after school due to limited transportation resources. The program has continued to provide intervention to hundreds of Hermosa Drive students successfully through the 2007/2008 school year.

FSD Risk Management has conducted a site visit of the facility and reviewed the attached agreement that provides for teachers, administrators and support staff from Hermosa Drive School to deliver extended learning at the Project Access Family Resource Center at the North Hills Apartments.

Rationale: Approval of the agreement with Project Access will allow Hermosa Drive staff to continue to provide academic tutoring for at risk youth. Students residing at North Hills Apartments have shown academic growth in both mathematics and language arts over the past several years. While a variety of factors have contributed to increased student achievement, extended learning offered at North Hills Apartments has been identified as a key contributor to student success.

Funding: Teachers will earn the hourly rate of \$36.68 for conducting extended learning sessions through the supplemental hourly program.

Recommendation: Approve agreement with Project Access for Hermosa Drive School staff to provide after school extended learning during the 2008/2009 school year to Hermosa Drive students residing at North Hills Apartments.

JM:JS:nm  
Attachment



## AGREEMENT

The Parties to this Agreement are Project Access, Inc., hereinafter called "Project Access" and "Fullerton School District/Hermosa Dive Elementary School;" herein after called "Provider."

Project Access is a nonprofit organization whose mission is to assist low-income families and seniors of affordable housing communities to achieve self-sufficiency through access to onsite education, health, and social services.

Provider, Fullerton School District/Hermosa Dive Elementary School, agrees to assist Project Access fulfill its mission.

THE PARTIES AGREE as follows:

1. Provider will present the following program:

**Extended Learning- a program in which teachers, administrators and support staff from Hermosa Drive Elementary School will provide after-school tutoring and support to students of Hermosa Drive School living at the North Hills Apartments as part of and a complement to the onsite Family Resource Center's regular after school program.**

at the following location: **Project Access Family Resource Center at the North Hills Apartments.**

The address is as follows: **570 E. Imperial Hwy, Fullerton, CA 92835**

2. Participation in the program or service will be limited to residents of the above listed site, and will be presented **without charge** to Project Access and clients served.

3. The program or service will start on **September 16, 2008 and will continue as follows: Tuesdays and Thursdays for one hour (3:00-4:00 pm), except during holidays, breaks, parent conference weeks, or in other circumstances as agreed, ending no later than June 4, 2008.**

4. (If applicable) Provider agrees to provide Project Access with an annual report based on outcome data.

5. Provider agrees to hold in confidence all information obtained during the course of this agreement, including information about Project Access, its employees, and the residents served.

6. In the event that Provider obtains access to the personal health information of residents, it agrees to provide each client served with a written Notice of Privacy Policy for Protected Health Information that complies with the requirements of HIPAA and any other relevant statutes.

7. Provider agrees to maintain records of attendance for these activities, and to provide copies of these records to Project Access, upon request.

8. Provider hereby authorizes Project Access to videotape and take photographs of Provider and the services or activities provided in connection with this agreement, and to publish such photographs, with or without descriptions of the activity, in news releases or promotional materials.

9. This Agreement does not create or imply the existence of an employer-employee relationship between the parties. Provider is solely responsible for the payment of any and all taxes associated with its activities; assumes exclusive responsibility and liability for the acts of its own employees and agents; and shall not act or appear to act on behalf of Project Access without written consent.

10. In consideration for Provider, presentation and efforts Project Access will provide:

1. *Space for learning*
2. *Materials needed for service delivery*
3. *Tables, chairs, and bathroom facilities*
4. *Promote and advertise service to be delivered*

11. Provider agrees to carry general liability insurance, with a limit of not less than one million dollars per occurrence and to provide proof of insurance.

12. Provider agrees to carry workers' compensation insurance for each student in an amount and form to meet all applicable requirements of the Labor Code of the State of California.

13. This Agreement may be terminated by either party upon written notice; signatures required below.

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Mindy Moschel, Regional Manager  
Project Access  
4029 Westerly Pl., Ste. 113  
Newport Beach, CA 92660  
(949) 253-6200

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Date

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Claudia Beaty, Vice President of Operations  
Project Access  
4029 Westerly Pl., Ste. 113  
Newport Beach, CA 92660  
(949) 253-6200, ext. 303

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Date

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Mitch Hovey, Ed.D  
Superintendent  
Fullerton School District  
Hermosa Drive Elementary School  
400 E. Hermosa Drive  
Fullerton, CA 92835  
714-447-7720

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Date

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**PREPARED BY:** Suwen Su, Director, Business Services  
**SUBJECT:** APPROVE/RATIFY WARRANTS NUMBERED 1051 THROUGH 1052 FOR THE 2008/2009 SCHOOL YEAR IN THE AMOUNT OF \$8,657.43

Background: Board approval is requested for warrants numbered 1051 through 1052 for the 2008/2009 school year. The total amount presented for approval is \$8,657.43.

Board action is required per Board Policy 3000(b), Roles of Board of Trustees.

|    |              |                   |
|----|--------------|-------------------|
| 01 | General Fund | <u>\$8,657.43</u> |
|    | Total        | \$8,657.43        |

Rationale: Warrants are used by school districts as payments for goods and services.

Funding: Funding is taken from District 40 General Fund 01.

Recommendation: Approve/Ratify warrants numbered 1051 through 1052 for the 2008/2009 school year in the amount of \$8,657.43.

GC:SS:sf

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**PREPARED BY:** Suwen Su, Director, Business Services  
**SUBJECT:** APPROVE/RATIFY WARRANTS NUMBERED 1079 THROUGH 1080 FOR THE 2008/2009 SCHOOL YEAR IN THE AMOUNT OF \$15,325.68

Background: Board approval is requested for warrants numbered 1079 through 1080 for the 2008/2009 school year. The total amount presented for approval is \$15,325.68.

Board action is required per Board Policy 3000(b), Roles of Board of Trustees.

|    |              |                    |
|----|--------------|--------------------|
| 01 | General Fund | <u>\$15,325.68</u> |
|    | Total        | \$15,325.68        |

Rationale: Warrants are used by school districts as payments for goods and services.

Funding: Funding is taken from District 48 General Fund 01.

Recommendation: Approve/Ratify warrants numbered 1079 through 1080 for the 2008/2009 school year in the amount of \$15,325.68.

GC:SS:sf

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**PREPARED BY:** Larry Lara, Director of Maintenance, Operations and Facility Services  
**SUBJECT:** APPROVE CHANGE ORDER #1 FOR COUNTERTOPS EXPRESS FOR COUNTERTOP REPLACEMENT AT VARIOUS SCHOOLS 2008, FSD-07-08-CC-03

Background: On June 3, 2008, the Board of Trustees ratified the award of the contract for Countertop Replacement at Various Schools 2008, FSD-07-08-CC-03, to Countertops Express.

The original contract scope of work has been modified at an additional cost of \$1,043, or approximately .0018% of the original contract amount.

Rationale: Office islands were added to the original scope of work at Pacific Drive School.

Funding: Measure CC Fund (23). Change Order #1 is for the additive amount of \$1,043. The new total of this contract is \$562,360.

Recommendation: Approve Change Order #1 for Countertops Express for Countertop Replacement at Various Schools 2008, FSD-07-08-CC-03.

GC:LL:mm  
Attachment





| School        | Room    | Size         | Spash | Square Ft  | Tear-out | Sink | Total      | Material | Labor    |
|---------------|---------|--------------|-------|------------|----------|------|------------|----------|----------|
| Pacific Drive | Office  | 36x74, 20x74 | No    | 29.8       | no       | no   |            |          |          |
|               | Islands |              |       | \$35/ft^2  |          |      |            |          |          |
|               |         |              |       | \$1,043.00 |          |      | \$1,043.00 | \$500.00 | \$543.00 |

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services

**PREPARED BY:** Larry Lara, Director of Maintenance, Operations and Facility Services

**SUBJECT:** APPROVE NOTICE OF COMPLETION FOR ASTRO PAINTING COMPANY FOR INTERIOR PAINTING AT COMMONWEALTH ELEMENTARY SCHOOL AND LADERA VISTA JUNIOR HIGH SCHOOL AND EXTERIOR PAINTING AT ACACIA AND WOODCREST ELEMENTARY SCHOOLS, FSD-07-08-DM-02

Background: On June 24, 2008, the Board of Trustees approved the award of a contract for Interior Painting at Commonwealth Elementary School and Ladera Vista Junior High School and Exterior Painting at Acacia and Woodcrest Elementary Schools, FSD-07-08-DM-02. This project is now substantially complete.

Rationale: As this project is now determined to be substantially complete, staff recommends the Board authorize the filing of a Notice of Completion with the Orange County Clerk-Recorder's Office.

Funding: Deferred Maintenance Fund (14). The completed contract was for \$218,500.

Recommendation: Approve Notice of Completion for Astro Painting Company for Interior Painting at Commonwealth Elementary School and Ladera Vista Junior High School and Exterior Painting at Acacia and Woodcrest Elementary Schools, FSD-07-08-DM-02.

GC:LL:mm  
Attachment

RECORDING REQUESTED BY:  
Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833

AND WHEN RECORDED MAIL TO:

Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833  
Facility Services Department  
Attn: Larry Lara

**EXEMPT RECORDING REQUESTED  
PER GOV. CODE SECTION 6103**

**THIS SPACE FOR RECORDER'S USE ONLY**

**TITLE OF DOCUMENT:**

**NOTICE OF COMPLETION OF WORK**

NOTICE IS HEREBY GIVEN that the Fullerton (Elementary) School District of Orange County, California, as Owner of the property hereinafter described, caused improvements to be made to said property, to wit: Acacia School, 1200 N. Acacia Ave.; Commonwealth School, 2200 E. Commonwealth; Ladera Vista Junior High School, 1700 E. Wilshire Ave.; and Woodcrest School, 455 W. Baker Avenue, Fullerton, CA, the contract for the doing of which was heretofore entered into on the 24<sup>th</sup> day of June, 2008, which contract was made with Astro Painting Company of West Covina, CA as contractor; that the work on said improvements was actually completed and accepted on the 9<sup>th</sup> day of September, 2008, that title to said property vests in the Fullerton (Elementary) School District of Orange County; that the surety for the above named contractor is the Arch Insurance Company; that the property hereinafter referred to and on which said improvements were made is described as follows: Interior Painting at Commonwealth Elementary School and Ladera Vista Junior High School and Exterior Painting at Acacia and Woodcrest Elementary Schools, FSD-07-08-DM-02.

FULLERTON SCHOOL DISTRICT OF ORANGE COUNTY

By: \_\_\_\_\_  
Clerk of the Board of Trustees, 1401 West Valencia Drive, Fullerton, California 92833

STATE OF CALIFORNIA  
COUNTY OF ORANGE

Subscribed and sworn to (or affirmed) before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by Beverly Berryman, proved to me on the basis of satisfactory evidence to be the person who before me, says: That she is the Clerk of the Board of Trustees of the Fullerton School District of Orange County, California; that the Fullerton School District of Orange County, California is the owner of said property described in the foregoing notice; that she has read the foregoing notice and knows the contents thereof and that the facts stated therein are true and correct and are made under penalty of perjury under the laws of the State of California.

\_\_\_\_\_  
SUBSCRIBED AND SWORN TO BEFORE ME

\_\_\_\_\_  
Notary Public in and for said County and State

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services

**PREPARED BY:** Larry Lara, Director, Maintenance, Operations and Facility Services

**SUBJECT:** APPROVE NOTICE OF COMPLETION FOR GIANNELLI ELECTRIC, INC., FOR MAPLE SCHOOL – MULTI-PURPOSE BUILDING REMODEL, FSD-07-08-CC-02

Background: On June 3, 2008, the Board of Trustees approved the award of a contract for Maple School – Multi-Purpose Building Remodel, FSD-07-08-CC-02. This project is now substantially complete.

Rationale: As this project is now determined to be substantially complete, staff recommends the Board authorize the filing of a Notice of Completion with the Orange County Clerk-Recorder's Office.

Funding: Measure CC Fund (23). The completed contract was for \$19,989.00.

Recommendation: Approve Notice of Completion for Giannelli Electric, Inc., for Maple School – Multi-Purpose Building Remodel, FSD-07-08-CC-02.

GC:LL:mm  
Attachment

RECORDING REQUESTED BY:  
Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833

AND WHEN RECORDED MAIL TO:

Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833  
Facility Services Department  
Attn: Larry Lara

**EXEMPT RECORDING REQUESTED  
PER GOV. CODE SECTION 6103**

**THIS SPACE FOR RECORDER'S USE ONLY**

**TITLE OF DOCUMENT:**

**NOTICE OF COMPLETION OF WORK**

NOTICE IS HEREBY GIVEN that the Fullerton (Elementary) School District of Orange County, California, as Owner of the property hereinafter described, caused improvements to be made to said property, to wit: Maple School, 244 E. Valencia Drive, Fullerton, CA, the contract for the doing of which was heretofore entered into on the 3<sup>rd</sup> day of June, 2008, which contract was made with Giannelli Electric, Inc. of Anaheim, CA as contractor; that the work on said improvements was actually completed and accepted on the 9<sup>th</sup> day of September, 2008, that title to said property vests in the Fullerton (Elementary) School District of Orange County; that the surety for the above named contractor is the U.S. Specialty Insurance Company; that the property hereinafter referred to and on which said improvements were made is described as follows: Maple School – Multi-Purpose Building Remodel, FSD-07-08-CC-02.

FULLERTON SCHOOL DISTRICT OF ORANGE COUNTY

By: \_\_\_\_\_  
Clerk of the Board of Trustees, 1401 West Valencia Drive, Fullerton, California 92833

STATE OF CALIFORNIA  
COUNTY OF ORANGE

Subscribed and sworn to (or affirmed) before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by Beverly Berryman, proved to me on the basis of satisfactory evidence to be the person who before me, says: That she is the Clerk of the Board of Trustees of the Fullerton School District of Orange County, California; that the Fullerton School District of Orange County, California is the owner of said property described in the foregoing notice; that she has read the foregoing notice and knows the contents thereof and that the facts stated therein are true and correct and are made under penalty of perjury under the laws of the State of California.

\_\_\_\_\_  
SUBSCRIBED AND SWORN TO BEFORE ME

\_\_\_\_\_  
Notary Public in and for said County and State

CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Mark L. Douglas, Assistant Superintendent, Personnel Services  
**PREPARED BY:** Lourene Happoldt, Director, Student Support Services  
**SUBJECT:** **APPROVE/RATIFY 2008/2009 ONGOING MILEAGE REIMBURSEMENT TO THE PARENTS OF SPECIAL EDUCATION STUDENT (DISTRICT ID #800123) FOR TRANSPORTATION TO AND FROM STUDENT'S NONPUBLIC SCHOOL**

Background: This board agenda item provides for parent reimbursement for transportation to the student's nonpublic school placement. Under IDEA 2004 parents qualify to be reimbursed for transportation if the District is unable to provide the transportation.

Rationale: It is fiscally sound for the District to reimburse the parent mileage to this destination as opposed to higher daily rates charged by the nonpublic school facility for transportation. In addition, this student requires an aide on the bus for safety reasons. If the District were to transport, it would require a lengthy bus ride as well as an aide on the bus.

Funding: Total cost of this reimbursement is \$2,075.00 budgeted in account number 514 (Special Services).

Recommendation: Approve/Ratify 2008/2009 ongoing mileage reimbursement to the parents of Special Education student (District ID #800123) for transportation to and from student's nonpublic school.

MLD:LH:vr

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey Ed.D., District Superintendent

**FROM:** Janet Morey, Assistant Superintendent, Educational Services

**PREPARED BY:** Becky D'Arrigo, Coordinator, Educational Services

**SUBJECT:** **APPROVE INDEPENDENT CONTRACTOR AGREEMENT BETWEEN FULLERTON SCHOOL DISTRICT AND THE SPARK PROGRAMS (SPORTS, PLAY, & ACTIVE RECREATION FOR KIDS) FOR K-6 PHYSICAL EDUCATION STAFF DEVELOPMENT ON SEPTEMBER 15-18, OCTOBER 22 AND NOVEMBER 12, 2008**

Background: During the 2007/2008 school year, the Arts & Physical Education Block Grant Strategic Planning Committee met to discuss District needs in the arts and physical education programs throughout the District. The need for a research-based Districtwide K-6 physical education program was recommended. The SPARK program was selected to implement in grades K-6 Districtwide. Active student engagement, well-organized lesson plans, and innovative standards-based activities were the top reasons why this program was highly recommended by this committee.

Rationale: Seventy physical education specialists and classroom teachers will be trained in the SPARK curriculum content, instructional methodology, and the use of program equipment. The main goals to be addressed within the four-day staff development are how to: maximize physical activity during physical education class, deliver more effective instruction in sports and movement skills, motivate students to enjoy physical education, and teach children to increase their physical activity outside of school. By participating in this staff development, with two days focusing on grades K-2, two days focusing on grades 3-6, and two after school mini-workshops, teachers will be more effective in their delivery of standards-based physical education lessons.

Funding: The cost of trainings, travel expenses, instructional materials and equipment is not to exceed \$130,000.00 to be paid from the Arts & Physical Education Block Grant.

Recommendation: Approve Independent Contractor Agreement between Fullerton School District and The SPARK Programs (Sports, Play, & Active Recreation for Kids) for K-6 physical education staff development on September 15-18, October 22 and November 12, 2008.

JM:BD:cw  
Attachment



## INDEPENDENT CONTRACTOR AGREEMENT

This AGREEMENT is hereby entered into between the Fullerton School District, hereinafter referred to as "DISTRICT", and **The SPARK Programs, 438 Camino Del Rio South, Ste. 110, San Diego, CA 92108 (800) 772-7573**, hereinafter referred to as "CONTRACTOR".

WHEREAS, DISTRICT is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, CONTRACTOR is specially trained and experienced and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis;

NOW, THEREFORE, the parties agree as follows:

1. Services to be provided by Contractor:

**SPARK PE Program Trainers will provide staff development training to 70 plus physical education specialists and classroom teachers in the SPARK PE curriculum content and instructional methodology, using SPARK equipment.**

2. Term. CONTRACTOR shall commence providing services under this AGREEMENT on **September 15, 16, 17, 18, 2008, four full days of training and two mini workshops on October 22 and November 12, 2008.**

3. Compensation. DISTRICT agrees to pay the CONTRACTOR for services satisfactorily rendered pursuant to this AGREEMENT a total fee not to exceed **\$130,000.00 which includes cost of trainings, travel expenses, instructional materials and equipment. See "Summary of Workscope" and Budget on Exhibits A and B (attached).**

CONTRACTOR will invoice District for services rendered in performance of all obligations under the terms of this contract.

4. Independent Contractor. CONTRACTOR, in the performance of this AGREEMENT, shall be and act as an independent contractor. CONTRACTOR understands and agrees that he/she and all of his/her employees shall not be considered officers,

employees or agents of the DISTRICT, and are not entitled to benefits of any kind of nature normally provided employees of the DISTRICT and/or to which DISTRICT's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. CONTRACTOR assumes the full responsibility for the acts and/or omissions of his/her employees or agents as they relate to the services to be provided under this AGREEMENT. CONTRACTOR shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to CONTRACTOR's employees.

5. Materials. CONTRACTOR shall furnish, at his/her own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this AGREEMENT, except as follows: **N/A**. CONTRACTOR's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of his/her profession.

6. Originality of Services. CONTRACTOR agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the DISTRICT and/or used in connection with this AGREEMENT, shall be wholly original to CONTRACTOR and shall not be copied in whole or in part from any other source, except that submitted to CONTRACTOR by DISTRICT as a basis for such services.

7. Termination. DISTRICT may, at any time, with or without reason, terminate this AGREEMENT and compensate CONTRACTOR only for services satisfactorily rendered to the date of termination. Written notice by DISTRICT shall be sufficient to stop further performance of services by CONTRACTOR. Notice shall be deemed given when received by the CONTRACTOR or no later than three days after the day of mailing, whichever is sooner.

DISTRICT may terminate this AGREEMENT upon giving of written notice of intention to terminate for cause. Cause shall include: (a) material violation of this AGREEMENT by the CONTRACTOR; or (b) any act by CONTRACTOR exposing the DISTRICT to liability to others for personal injury or property damage; or CONTRACTOR is adjudged a bankrupt, CONTRACTOR makes a general assignment for the benefit of creditors or a receiver is appointed on account of CONTRACTOR's insolvency. Written notice by DISTRICT shall contain the reasons for such intention to terminate and unless within sixty ( 60 ) days after service of such notice the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, this AGREEMENT shall upon the expiration of the sixty ( 60 )

days cease and terminate. In the event of such termination, the DISTRICT may secure the required services from another contractor. If the cost to the DISTRICT exceeds the cost of providing the service pursuant to this AGREEMENT, the excess cost shall be charged to and collected from the CONTRACTOR. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to DISTRICT. Written notice by DISTRICT shall be deemed given when received by the other party, or no later than three days after the day of mailing, whichever is sooner.

8. Hold Harmless. CONTRACTOR agrees to and does hereby indemnify, hold harmless and defend the DISTRICT and its governing Board, officers, employees and agents from every claim or demand made and every liability, loss, damage or expense, of any nature whatsoever, which may be incurred by reason of:
  - (a) Liability for damages for: (1) death or bodily injury to person; (2) injury to, loss or theft of property; or (3) any other loss, damage or expense arising out of (1) or (2) above, sustained by the CONTRACTOR, or any person, firm or corporation employed by the CONTRACTOR, either directly or by independent contract, upon or in connection with the services called for in this AGREEMENT, however caused, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.
  - (b) Any injury to or death of any persons, including the DISTRICT or its officers, employees and agents, or damage to or loss of any property caused by any act, neglect, default, or omission of the CONTRACTOR, or any person, firm or corporation employed by the CONTRACTOR, either directly or by independent contract, arising out of, or in any way connected with, the services covered by this AGREEMENT, whether said injury or damage occurs either on or off DISTRICT's property, except for liability for damages which result from the sole negligence or willful misconduct of the DISTRICT or its officers, employees or agents.
  - (c) Any liability for damages which may arise from the furnishing or use of any copyrighted or uncopyrighted matter or patented or unpatented invention under this AGREEMENT.

9. Insurance. Pursuant to Section 10, CONTRACTOR agrees to carry a comprehensive general and automobile liability insurance with limits of one million Dollars (\$1,000,000) per occurrence combined single limit for bodily injury and property damage in a form mutually acceptable to both parties to protect CONTRACTOR and DISTRICT against liability or claims of liability that may arise out of this AGREEMENT. In addition, CONTRACTOR agrees to provide an endorsement to this policy stating, "Such insurance as is afforded by this policy shall be primary, and any insurance carried by DISTRICT shall be excess and noncontributory."

10. Assignment. The obligations of the CONTRACTOR pursuant to this AGREEMENT shall not be assigned by the CONTRACTOR.

11. Compliance with Applicable Laws. The service completed herein must meet approval of the DISTRICT and shall be subject to the DISTRICT's general right of inspection to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all federal, state and local laws, rules, regulations and ordinances that are now or may in the future become applicable to CONTRACTOR, CONTRACTOR's business, equipment and personnel engaged in operations covered by this AGREEMENT or accruing out of the performance of such operations.

12. Permits/Licenses. CONTRACTOR and all CONTRACTOR's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this AGREEMENT.

13. Employment with Public Agency. CONTRACTOR, if an employee of another public agency, agrees that CONTRACTOR will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this AGREEMENT.

14. Entire Agreement/Amendment. This AGREEMENT and any exhibits attached hereto constitute the entire agreement among the parties to it and supersedes any prior or contemporaneous understanding or agreement with respect to the services contemplated, and may be amended only by a written amendment executed by both parties to the AGREEMENT.

15. Affirmative Action Employment. CONTRACTOR agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.

16. Non Waiver. The failure of DISTRICT or CONTRACTOR to seek redress for violation of, or to insist upon, the strict performance of any term or condition of this AGREEMENT, shall not be deemed a waiver by that party of such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.

17. Notice. All notices or demands to be given under this AGREEMENT by either party to the other, shall be in writing and given either by: (a) personal service or (b) by U.S. Mail, mailed either by registered or certified mail, return receipt requested, with postage prepaid. Service shall be considered given when received if personally served or if mailed on the third day after deposit in any U.S. Post Office. The address to which notices or demands may be given by either party may be changed by written notice given in accordance with the notice provisions of this section. At the date of this AGREEMENT, the addresses of the parties are as follows:

**DISTRICT:**

Fullerton School District  
1401 W. Valencia Drive  
Fullerton, CA 92833  
714-447-7400

**CONTRACTOR:**

**The SPARK Programs**  
**438 Camino Del Rio South, Ste. 110**  
**San Diego, CA 92108**  
**800-772-7573**

18. Severability. If any term, condition or provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

19. Governing Law. The terms and conditions of this AGREEMENT shall be governed by the laws of the State of California with venue in Orange County, California.

THIS AGREEMENT IS ENTERED INTO THIS 9th DAY of September 2008

Fullerton School District  
(Name of District)

**The SPARK Programs**  
(Consultant Name)

By:

By:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

Mitch Hovey, Ed.D.  
Typed Name

**Paul Rosengard**  
Typed Name

Superintendent  
Title

**Executive Director**  
Title

**On File**  
Social Security or Taxpayer Identification  
Number

# Exhibit A

SPARK agrees to provide to Fullerton School District the materials and/or services listed below.

| <b>Contact Person:</b>                             | <b>Billing Information:</b>                        | <b>Ship To:</b>                   |
|----------------------------------------------------|----------------------------------------------------|-----------------------------------|
| Org. Name: Fullerton School District               | Org. Name: Fullerton School District               | Org. Name: <b>See Attachments</b> |
| Name: Becky D'Arrigo                               | Name: Becky D'Arrigo                               | Name:                             |
| Title: Program Coordinator, Curriculum/Instruction | Title: Program Coordinator, Curriculum/Instruction | Title:                            |
| Address: 1401 W. Valencia Fullerton, CA 92833      | Address: 1401 W. Valencia Fullerton, CA 92833      | Address:                          |
| T: 714-447-2878                                    | T: 714-447-2878                                    | T:                                |
| F:                                                 | F:                                                 | F:                                |
| E:BECKY_DARRIGO@FSD.K12.CA.US                      | E:BECKY_DARRIGO@FSD.K12.CA.US                      | E:                                |

|                          |              |              |                    |
|--------------------------|--------------|--------------|--------------------|
| <b>In-service Dates:</b> | K-2 Standard | Session #1/1 | September 15, 2008 |
|                          | K-2 Standard | Session #1/1 | September 16, 2008 |
|                          | 3-6 Standard | Session #1/1 | September 17, 2008 |
|                          | 3-6 Standard | Session #1/1 | September 18, 2008 |

# Participants: (75) K-2 & (66) 3-6 Physical Education teachers/aides .Not to exceed 40 participants per workshop.

In-service Location: **Fullerton School District  
Teacher Center Conference Room  
1401 W. Valencia Drive  
Fullerton, CA 92833**

# Sessions (or trips): 4 sessions; 4 trips  
Airport: John Wayne

## SUMMARY OF WORKSCOPE AND BUDGET

|                            |                                                                                                                                                                                                                                                                                                                                      |              |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| *Training Program:         | (2) K-2 Standard X \$2,699.00 ea.<br>(2) 3-6 Standard X \$2,699.00 ea.                                                                                                                                                                                                                                                               | \$ 10,796.00 |
| **Instructional Materials: | (34) Grades K-2 Manual and Music CD Combo X \$179.99 ea.<br>(34) Grades 3-6 Manual, Music CD, Folio Combo X \$299.99 ea.<br>-Grades 3-6 Manual @ \$133.33 ea.<br>- Grades 3-6 Music CD @ \$33.33 ea.<br>- Grades 3-6 Folio @ \$133.33 ea.<br>Subtotal: \$16,319.32 + 15% S & H, (\$2,447.90) and 7.75% (\$1,264.75) Tax on each item | \$20,031.97  |
| **Equipment:               | (17) K-6 Standard Sets X \$5,104.13<br>Subtotal: \$86,770.21 + 7.75% Tax (\$6,724.69) and Free S & H for orders over \$1,500.00 + <b>10% discount</b>                                                                                                                                                                                | \$ 93,494.90 |
| Transportation:            | (4) Trips X \$450.00 ea.                                                                                                                                                                                                                                                                                                             | \$1,800.00   |

**TOTAL** **\$126,122.87**

**Please note: Workshops to start at 8:00 am**

1. \*\*Sales tax will be charged when applicable

|                                                                                                         |
|---------------------------------------------------------------------------------------------------------|
| <b>For SPARK Use:</b>                                                                                   |
| 1. What is your funding source? Prop. 98                                                                |
| 2. Contacted by: Phone                                                                                  |
| 3. Requested Trainer?                                                                                   |
| 4. Assists?                                                                                             |
| 5. Special Shipping Notes:<br><b>See Attachments (1) K-6 Equipment set to be shipped to each school</b> |
| 6. County Name: Orange                                                                                  |
| 7. Tax ID (Exempt) Number:                                                                              |
| 8. New Client: Yes/No                                                                                   |
| 9. Code:                                                                                                |

### **Component 1: SPARK TRAINING and FOLLOW UP SUPPORT**

#### Project Description:

A Certified SPARK Trainer(s) will conduct (4) full day training programs on September 15,16,17, & 18.

#### A. SPARK Standard Program Provides/Includes:

- \* A project coordinator who oversees the delivery of all components and serves as liaison to the contracted agency and its representatives
- \* Four evaluative tools and the consultation on how to use them (needs assessments, inservice evaluations, lesson quality checklists, and program evaluations)
- \* An estimated 3 hours trainer preparation time for each SPARK training
- \* 2+ hours for set-up and take down at each training
- \* (6) hours of active instruction (per training) led by a SPARK Certified Trainer
- \* SPARK raffle prizes (t-shirt, clipboards, water bottles, SPARK equipment, more)
- \* Each person attending 6 hours of training (per program focus) earns a SPARK Certificate of Completion

#### B. SPARK Handout Packets:

SPARK creates, assembles, and ships a complete handout packet for each workshop attendee (up to 40 sets per workshop). Handout costs and shipping charges are included in the price of each SPARK Standard or Premium program.

#### C. SPARK Institutionalization via the SPARK Star Training Model:

The SPARK Trainer conducts (up to) a 60-minute “SPARK Star” (SS) Training for site identified SPARK liaisons (at least one representative per program/per site) and the school Principal immediately following each workshop. In addition to the SS training, this group receives a folder of targeted materials and special gifts to thank them for assuming this valuable leadership role.

The SS training addresses what SPARK refers to as the “**3 I’s**”:

1. **Infrastructure:** Developing the building blocks, protocols, and strategies needed to support PE/PA and healthy behaviors -- on and off site.
2. **Implementation:** Identifying potential barriers to PE quantity and quality and providing “real-world” solutions.
3. **Institutionalization:** Once infrastructure is in place and barriers removed, SPARK provides strategies for sustainability.

Additional SS support is provided on the SPARK website at <http://sparkpe.org/SPARKStars.jsp>

#### D. SPARK Lifetime Support:



SPARK provides free lifetime follow-up support and consultation for each training attendee via: 800 number and e-mail correspondence. SPARK also produces and distributes an informative quarterly newsletter – free to training attendees. Additionally, each site principal receives two mailings a year with helpful tips to “Keep the SPARK alive.” SPARK is committed to providing programs that not only work – but last.

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## ***Component 2: SPARK CURRICULUM MATERIALS***

### **SPARK K-2 Curriculum:** (New edition released August 2008)

SPARK has created a three-ring binder with over 400 pages and 16 chapters of engaging, age appropriate activities, instructional materials, and resources. The SPARK K-2 manual includes 10 dynamic instructional units: Building a Foundation, Parachute, Manipulatives, Stunts and Tumbling, Throwing and Catching, Jumping, Dribbling and Trapping, Dance, Volleying and Striking, and Games. Each curricular component is presented in scope and sequence via daily lesson plans that are aligned to NASPE National Standards. Every SPARK K-2 manual comes with an "Instructional Media Disc" that provides approximately 300 skill and task cards, assessment tools, pedometer activities, home plays, and more. All student-centered activities are English on one side and Spanish on the other.

**SPARK K-2 PE Music CD:** All the music you need to teach SPARK PE Grades K-2 on two CD 's! SPARK staff teamed with Christy Lane to bring you 30 songs and more than 100 minutes of music — perfectly matched to SPARK activities. The CD 's include warm-up music, long and short music intervals for skill/fitness circuits, and songs (cultural, current, country, and more!) to instruct SPARK Dances. “SPARK-Up” YOUR dance and rhythms program by purchasing this CD!

**SPARK PE 3-6 Manual with Instructional Media Disc:** More than a new edition, a new way of teaching elementary PE! Over 500 different activities presented in more than 20 themed, instructional units. Each unit is written in scope and sequence and includes activities aligned to NASPE National Standards. Red pages “Focus on Fitness;” examples include: “ASAP’s” (Active Soon As Possible), “Chasing and Fleeing,” “Map Challenges” (plus 7 others). Blue pages shine the “Spotlight On Skills;” examples include: “Flying Disc,” “Hockey,” “Recess Activities” (and 7 more). Combining an activity from “Fitness” with one from “Skills,” then adding a cool-down, creates a complete SPARK experience. Personalized fitness monitoring, social skills themes, clear visuals and diagrams, and a variety of integration tips complete this comprehensive curriculum. And -- each 3-6 manual comes with a disc that provides over 450 skill and task cards, assessment tools, pedometer activities, home plays, and much more!

**SPARK PE 3-6 SPARKFolio:** This easy-access box organizes the contents of the SPARK Instructional Media disc and provides over 450 color-coded, laminated cards. SPARK staff has done all work so you don’t have to!

**SPARK PE 3-6 Music CD:** All the music you need to teach SPARK PE Grades 3-6 on one CD! SPARK staff teamed with Christy Lane to bring you 17 songs and 75 minutes of music—perfectly matched to SPARK activities. The CD includes warm-up music, long and short music intervals (with 10 second breaks) for skill/fitness circuits, and 14 songs (cultural, current, country, and more!) to instruct SPARK Dances. “SPARK-Up” YOUR dance and rhythms program by purchasing this CD!

### **Note:**

***Once books are shipped in the quantity requested, SPARK cannot take them back and provide refund.***

---

### **Component 3: SPARK EQUIPMENT**

Providing teachers with the “what to teach” (SPARK curriculum) and the “how to teach it” (SPARK Training) is only the start. Without “the tools to teach SPARK” the program cannot be implemented successfully. Therefore, it is critical each site has a SPARK Standard or Premium equipment kit ordered and in place PRIOR TO TRAINING. This way, teachers return to their site and begin instructing SPARK activities to their students immediately. Research shows that if workshop participants do not begin using the concepts and methods introduced within 72 hours, their chances of ever incorporating them decreases dramatically.

SPARK strongly encourages the purchase of complete lists to ensure all SPARK activities are instructed. SPARK educators field-test and revise equipment lists annually thus ensuring items are age-appropriate and well-matched to SPARK content and instruction.

SPARK’s exclusive corporate sponsor (since 1989) is Sportime, the nation’s finest equipment distributor. SPARK equipment kits can be ordered through your SPARK representative and included in this proposal. If budgetary or storage constraints exist, SPARK is happy to work with you to modify a Standard or Premium kit to meet your needs.

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### **Component 4: TRANSPORTATION**

Description:

Hosts agree to pay SPARK for travel as noted in Exhibit A Summary.

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## **Component 1: SPARK TRAINING and FOLLOW UP SUPPORT**

### Project Description:

A Certified SPARK Trainer(s) will conduct (1) 1 \_ Hour training program on Oct 22 & Nov 12, 2008

#### A. SPARK Standard Program Provides/Includes:

- \* A project coordinator who oversees the delivery of all components and serves as liaison to the contracted agency and its representatives
- \* Four evaluative tools and the consultation on how to use them (needs assessments, inservice evaluations, lesson quality checklists, and program evaluations)

#### B. SPARK Handout Packets:

SPARK creates, assembles, and ships a complete handout packet for each workshop attendee (up to 40 sets per workshop). Handout costs and shipping charges are included in the price of each SPARK Standard or Premium program.

#### C. SPARK Lifetime Support:

SPARK provides free lifetime follow-up support and consultation for each training attendee via: 800 number and e-mail correspondence. SPARK also produces and distributes an informative quarterly newsletter – free to training attendees. Additionally, each site principal receives two mailings a year with helpful tips to “Keep the SPARK alive.” SPARK is committed to providing programs that not only work – but last.

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## **Component 2: TRANSPORTATION**

### Description:

Hosts agree to pay SPARK for travel as noted in Exhibit A Summary.

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CONSENT ITEM

**DATE:** September 9, 2008  
**TO:** Mitch Hovey, Ed.D., District Superintendent  
**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent, Business Services  
**PREPARED BY:** Larry Lara, Director of Maintenance, Operations and Facility Services  
**SUBJECT:** APPROVE NOTICE OF COMPLETION FOR COUNTERTOPS EXPRESS FOR COUNTERTOP REPLACEMENT AT VARIOUS SCHOOLS 2008, FSD-07-08-CC-03

Background: On June 3, 2008, the Board of Trustees ratified the award of a contract for Countertop Replacement at Various Schools 2008, FSD-07-08-CC-03. This project is now substantially complete.

Rationale: As this project is now determined to be substantially complete, staff recommends the Board authorize the filing of a Notice of Completion with the Orange County Clerk-Recorder's Office.

Funding: Measure CC Fund (23). The completed contract was for \$562,360.

Recommendation: Approve Notice of Completion for Countertops Express for Countertop Replacement at Various Schools 2008, FSD-07-08-CC-03.

GC:LL:mm  
Attachment

RECORDING REQUESTED BY:  
Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833

AND WHEN RECORDED MAIL TO:

Fullerton School District  
1401 West Valencia Drive  
Fullerton, CA 92833  
Facility Services Department  
Attn: Larry Lara

**EXEMPT RECORDING REQUESTED  
PER GOV. CODE SECTION 6103**

**THIS SPACE FOR RECORDER'S USE ONLY**

**TITLE OF DOCUMENT:**

**NOTICE OF COMPLETION OF WORK**

NOTICE IS HEREBY GIVEN that the Fullerton (Elementary) School District of Orange County, California, as Owner of the property hereinafter described, caused improvements to be made to said property, to wit: Fern Drive School, 1400 W. Fern Drive; Orangethorpe School, 1400 S. Brookhurst; Pacific Drive School, 1501 W. Valencia Drive; Raymond School, 517 N. Raymond Ave.; Rolling Hills School, 1460 E. Rolling Hills; and Woodcrest School, 455 W. Baker Ave., Fullerton, CA, the contract for the doing of which was heretofore entered into on the 3<sup>rd</sup> day of June, 2008, which contract was made with Countertops Express of Santa Fe Springs, CA as contractor; that the work on said improvements was actually completed and accepted on the 9<sup>th</sup> day of September, 2008, that title to said property vests in the Fullerton (Elementary) School District of Orange County; that the surety for the above named contractor is the Nationwide Mutual Insurance Company; that the property hereinafter referred to and on which said improvements were made is described as follows: Countertop Replacement at Various Schools 2008, FSD-07-08-CC-03.

FULLERTON SCHOOL DISTRICT OF ORANGE COUNTY

By: \_\_\_\_\_  
Clerk of the Board of Trustees, 1401 West Valencia Drive, Fullerton, California 92833

STATE OF CALIFORNIA  
COUNTY OF ORANGE

Subscribed and sworn to (or affirmed) before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by Beverly Berryman, proved to me on the basis of satisfactory evidence to be the person who before me, says: That she is the Clerk of the Board of Trustees of the Fullerton School District of Orange County, California; that the Fullerton School District of Orange County, California is the owner of said property described in the foregoing notice; that she has read the foregoing notice and knows the contents thereof and that the facts stated therein are true and correct and are made under penalty of perjury under the laws of the State of California.

\_\_\_\_\_  
SUBSCRIBED AND SWORN TO BEFORE ME

\_\_\_\_\_  
Notary Public in and for said County and State

CONSENT ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Gary Cardinale, Ed.D., Assistant Superintendent,  
Business Services

**PREPARED BY:** Becky Silva, Assistant Director, Business Services

**SUBJECT:** **ADOPT RESOLUTIONS 07/08-B068 THROUGH 07/08-B077  
AUTHORIZING BUDGET TRANSFERS AND RECOGNIZING  
UNBUDGETED REVENUE ACCORDING TO EDUCATION  
CODE SECTIONS 42600 AND 42602 FOR SUBMISSION TO  
THE ORANGE COUNTY SUPERINTENDENT OF SCHOOLS**

Background: Education Code Section 42600 authorizes budget transfers between expenditure classifications and from the undistributed reserve to various expenditure classifications. Education Code Section 42602 authorizes the use for expenditure purposes of unbudgeted State apportionment, categorical and other revenue sources.

Rationale: Updates to budgets allow District staff to perform day-to-day business operations.

Funding: Not applicable.

Recommendation: Adopt Resolutions 07/08-B068 through 07/08-B077 authorizing budget transfers and recognizing unbudgeted revenue according to Education Code Sections 42600 and 42602 for submission to the Orange County Superintendent of Schools.

GC:BS:sf  
Attachment

**FULLERTON SCHOOL DISTRICT**  
**Orange County, California**  
**RESOLUTION FOR EXPENDITURE**  
**District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that income in the amount of \$467,778 is assured to said District in excess of the amounts required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42602 of the Education Code of California as follows:

**GENERAL FUND 01**

| <u>Budget Acct. #</u> | <u>Income Source</u>                       | <u>Amount</u>    |
|-----------------------|--------------------------------------------|------------------|
| 8011                  | Revenue Limit State Aid - Current Year     | -\$176,710       |
| 8029                  | Other Subventions / In-Lieu Taxes          | 313,384          |
| 8041                  | Secured Rolls Tax                          | -178,907         |
| 8042                  | Unsecured Rolls Tax                        | 94,852           |
| 8043                  | Prior Years' Taxes                         | 16,993           |
| 8044                  | Supplemental Taxes                         | -211,925         |
| 8045                  | Education Revenue Augmentation Fund (ERAF) | 155,172          |
| 8092                  | PERS Reduction Transfer                    | -4,400           |
| 8311                  | Other State Apportionments - Current Year  | 234,662          |
| 8319                  | Other State Apportionments - Prior Year    | 13,485           |
| 8560                  | State Lottery Revenue                      | 25,275           |
| 8590                  | All Other State Revenue                    | 1,619            |
| 8675                  | Transportation Fees from Individuals       | 9,149            |
| 8699                  | All Other Local Revenue                    | 175,129          |
|                       | Total:                                     | <u>\$467,778</u> |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the expenditure of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Expenditure Source</u>             | <u>Amount</u>    |
|-----------------------|---------------------------------------|------------------|
| 1000                  | Certificated Salaries                 | \$188,489        |
| 2000                  | Classified Salaries                   | 47,581           |
| 3000                  | Employee Benefits                     | 6,601            |
| 4000                  | Books and Supplies                    | 90,764           |
| 5000                  | Services & Other Operating Expenses   | 9,769            |
| 6000                  | Capital Outlay                        | -3,800           |
| 7000                  | Other Outgo                           | 85,226           |
| 9770                  | Designated for Economic Uncertainties | 43,148           |
|                       | Total:                                | <u>\$467,778</u> |

**Explanation:** This Resolution reflects adjustments to the State Revenue Limit including current year and prior year taxes, increased revenue to Intervention and Hourly Programs, Home to School Transportation, State Lottery, reimbursements from ASB's and PTA's, and school site recycling activities. It also includes an interfund transfer to the Building Fund (Fund 21) for the receipt of additional Laptop fees and an adjustment to an interfund transfer from the General Fund to the Capital Facilities Fund (Fund 25).



Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

**FULLERTON SCHOOL DISTRICT**  
**Orange County, California**  
**RESOLUTION FOR EXPENDITURE**  
**District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that income in the amount of \$77,045 is assured to said District in excess of the amounts required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42602 of the Education Code of California as follows:

**GENERAL FUND 01**

| <u>Budget Acct. #</u> | <u>Income Source</u>                      | <u>Amount</u>   |
|-----------------------|-------------------------------------------|-----------------|
| 8182                  | Special Education-Discretionary Grants    | \$1,882         |
| 8311                  | Other State Apportionments - Current Year | 1,120           |
| 8560                  | State Lottery Revenue                     | 20,447          |
| 8590                  | All Other State Revenue                   | 29,430          |
| 8660                  | Interest                                  | 24,166          |
|                       | Total:                                    | <u>\$77,045</u> |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the expenditure of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Expenditure Source</u>           | <u>Amount</u>   |
|-----------------------|-------------------------------------|-----------------|
| 1000                  | Certificated Salaries               | \$329,096       |
| 2000                  | Classified Salaries                 | -54,368         |
| 3000                  | Employee Benefits                   | 61,410          |
| 4000                  | Books and Supplies                  | -134,149        |
| 5000                  | Services & Other Operating Expenses | -60,308         |
| 7000                  | Other Outgo                         | -64,636         |
|                       | Total:                              | <u>\$77,045</u> |

**Explanation:** This Resolution reflects an increase in revenue and expenditures for the English Language Acquisition Program (ELAP), Prop 20 Lottery, and the Special Education Federal Preschool Program. It also reflects an increase in earned interest revenue as well as adjustments to expenditures in categorical budgets.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

**FULLERTON SCHOOL DISTRICT  
Orange County, California  
TRANSFER OF FUNDS  
District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that the previously budgeted income in the amount of \$6,163 will not be received. It is hereby resolved to adjust accounts according to Section 42602 of the Education Code of California as follows:

**CHILD DEVELOPMENT FUND 12**

| <u>Budget Acct. #</u> | <u>Income Source</u>    | <u>Amount</u> |
|-----------------------|-------------------------|---------------|
| 8590                  | All Other State Revenue | -\$6,163      |
|                       | Total:                  | -\$6,163      |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the reduction of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Income Source</u>                | <u>Amount</u> |
|-----------------------|-------------------------------------|---------------|
| 1000                  | Certificated Salaries               | \$6,291       |
| 2000                  | Classified Salaries                 | 1,937         |
| 3000                  | Employee Benefits                   | 10,195        |
| 4000                  | Books and Supplies                  | -16,551       |
| 5000                  | Services & Other Operating Expenses | -7,937        |
| 7000                  | Other Outgo                         | -98           |
|                       | Total:                              | -\$6,163      |

**Explanation:** This Resolution reflects an increase in revenue to the State Preschool Grant and a reduction to the Pre Kindergarten Family Literacy Program. It also projects adjustments to expenditures in the Child Development Program.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

**FULLERTON SCHOOL DISTRICT  
Orange County, California  
TRANSFER OF FUNDS  
District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that income in the amount of \$77,391 is assured to said District in excess of the amounts required to finance the total proposed budget expenditures and transfers for the current fiscal year from sources listed in Section 42602 of the Education Code of California as follows:

**BUILDING FUND 21**

| <u>Budget Acct. #</u> | <u>Income Source</u>                    | <u>Amount</u>   |
|-----------------------|-----------------------------------------|-----------------|
| 8660                  | Interest                                | -\$8,100        |
| 8919                  | Other Authorized Interfund Transfers In | \$85,491        |
|                       | Total:                                  | <u>\$77,391</u> |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the expenditure of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Expenditure Description</u>      | <u>Amount</u>   |
|-----------------------|-------------------------------------|-----------------|
| 5000                  | Services & Other Operating Expenses | \$8,677         |
| 6000                  | Capital Outlay                      | -68,435         |
| 9780                  | Other Designations                  | <u>137,149</u>  |
|                       | Total                               | <u>\$77,391</u> |

**Explanation:** This Resolution reflects an Interfund Transfer from the General Fund for the receipt of Laptop fees. It also reflects a decrease to revenue for interest, as well as adjustments to expenditures in the Building Fund.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

FULLERTON SCHOOL DISTRICT  
Orange County, California  
TRANSFER OF FUNDS  
District 22

WHEREAS, the governing Board of the Fullerton School District has determined that the previously budgeted income in the amount of \$7,300 will not be received. It is hereby resolved to adjust accounts according to Section 42602 of the Education Code of California as follows:

**GENERAL OBLIGATION BOND SERIES B FUND 23**

| <u>Budget Acct. #</u> | <u>Income Source</u> | <u>Amount</u>   |
|-----------------------|----------------------|-----------------|
| 8660                  | Interest             | <u>-\$7,300</u> |
|                       | Total:               | <u>-\$7,300</u> |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the reduction of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Expenditure Description</u>      | <u>Amount</u>   |
|-----------------------|-------------------------------------|-----------------|
| 4000                  | Books and Supplies                  | <u>-\$83</u>    |
| 5000                  | Services & Other Operating Expenses | <u>-64,730</u>  |
| 6000                  | Capital Outlay                      | <u>-436,346</u> |
| 9780                  | Other Designations                  | <u>493,859</u>  |
|                       | Total                               | <u>\$-7,300</u> |

**Explanation:** This Resolution reflects a decrease to interest income and adjustments to 2007/2008 expenditures. These funds will be reallocated in 2008/2009 to finalize the projects in the General Obligation Bond Series B Fund.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

**FULLERTON SCHOOL DISTRICT  
Orange County, California  
RESOLUTION FOR EXPENDITURE  
District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that the previously budgeted income in the amount of \$265 will not be received. It is hereby resolved to adjust accounts according to Section 42602 of the Education Code of California as follows:

**CAPITAL FACILITIES FUND 25**

| <u>Budget Acct. #</u> | <u>Income Source</u>                    | <u>Amount</u>  |
|-----------------------|-----------------------------------------|----------------|
| 8919                  | Other Authorized Interfund Transfers In | <u>-\$265</u>  |
|                       | Total:                                  | <u>-\$ 265</u> |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the reduction of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Expenditure Description</u>      | <u>Amount</u>  |
|-----------------------|-------------------------------------|----------------|
| 5000                  | Services & Other Operating Expenses | <u>\$864</u>   |
| 9780                  | Other Designations                  | <u>-1,129</u>  |
|                       | Total                               | <u>\$- 265</u> |

**Explanation:** This Resolution reflects adjustments to an interfund transfer from the General Fund to Fund 25 and adjustments to expenditures in the Capital Facilities Fund.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

**FULLERTON SCHOOL DISTRICT  
Orange County, California  
RESOLUTION FOR EXPENDITURE  
District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that the previously budgeted income in the amount of \$5,000 will not be received. It is hereby resolved to adjust accounts according to Section 42602 of the Education Code of California as follows:

**SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS FUND 40**

| <u>Budget Acct. #</u> | <u>Income Source</u> | <u>Amount</u> |
|-----------------------|----------------------|---------------|
| 8660                  | Interest             | -\$5,000      |
|                       | Total:               | -\$5,000      |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the reduction of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Expenditure Description</u>      | <u>Amount</u> |
|-----------------------|-------------------------------------|---------------|
| 4000                  | Books and Supplies                  | -\$772        |
| 5000                  | Services & Other Operating Expenses | -10,966       |
| 9780                  | Other Designations                  | 6,738         |
|                       | Total                               | \$-5,000      |

**Explanation:** This Resolution reflects a decrease to revenue for interest earnings and adjustments to expenditures in the Special Reserve for Capital Outlay Projects Fund.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

**FULLERTON SCHOOL DISTRICT**  
**Orange County, California**  
**RESOLUTION FOR EXPENDITURE**  
**District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that transfers between expenditure classifications for the current fiscal year from sources listed in Section 42600 of the Education Code of California are as follows:

**WORKERS' COMPENSATION FUND 68**

| <u>Budget Acct. #</u> | <u>Expenditure Source</u>           | <u>Amount</u> |
|-----------------------|-------------------------------------|---------------|
| 2000                  | Classified Salaries                 | \$8,141       |
| 3000                  | Employee Benefits                   | 2,150         |
| 5000                  | Services & Other Operating Expenses | -10,291       |
|                       | Total:                              | \$ 0          |

NOW, THEREFORE, BE IT RESOLVED that, pursuant of Section 42600 of the Education Code of California such funds are reflected accordingly.

**Explanation:** This Resolution reflects adjustments to expenditures in the Workers' Compensation Fund.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_



**FULLERTON SCHOOL DISTRICT  
Orange County, California  
RESOLUTION FOR EXPENDITURE  
District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that transfers between expenditure classifications for the current fiscal year from sources listed in Section 42600 of the Education Code of California are as follows:

**RETIREE BENEFIT FUND 71**

| <u>Budget Acct. #</u> | <u>Expenditure Source</u>           | <u>Amount</u> |
|-----------------------|-------------------------------------|---------------|
| 5000                  | Services & Other Operating Expenses | \$39          |
| 9780                  | Other Designations                  | -39           |
|                       | Total:                              | <u>\$ 0</u>   |

NOW, THEREFORE, BE IT RESOLVED that, pursuant of Section 42600 of the Education Code of California such funds are reflected accordingly.

**Explanation:** This Resolution reflects an adjustment to expense in the Retiree Benefit Fund.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

By: \_\_\_\_\_

**FULLERTON SCHOOL DISTRICT  
Orange County, California  
RESOLUTION FOR EXPENDITURE  
District 22**

WHEREAS, the governing Board of the Fullerton School District has determined that the previously budgeted income in the amount of \$1,443 will not be received. It is hereby resolved to adjust accounts according to Section 42602 of the Education Code of California as follows:

**PROPERTY AND LIABILITY FUND 81**

| <u>Budget Acct. #</u> | <u>Income Source</u>         | <u>Amount</u> |
|-----------------------|------------------------------|---------------|
| 8689                  | All Other Fees and Contracts | -\$1,443      |
|                       | Total:                       | -\$1,443      |

WHEREAS, the governing Board of the Fullerton School District can show just cause for the reduction of such funds.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 42602 of the Education Code of California such funds are to be appropriated according to the following schedule:

| <u>Budget Acct. #</u> | <u>Expenditure Source</u>           | <u>Amount</u> |
|-----------------------|-------------------------------------|---------------|
| 4000                  | Books and Supplies                  | -\$4,692      |
| 5000                  | Services & Other Operating Expenses | 3,249         |
|                       | Total:                              | \$-1,443      |

**Explanation:** This Resolution reflects a decrease to revenue for Laptop insurance claims in the Property and Liability Fund and adjustments to 2007/2008 expenditures.

Approved: Wendy Benkert, Ed.D.  
Assistant Superintendent of Business  
County of Orange

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

ACTION ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Mark L. Douglas, Assistant Superintendent, Personnel Services

**SUBJECT:** APPROVE BOARD BOARD POLICY 4040 EMPLOYEE USE OF TECHNOLOGY, BOARD POLICY 4061.11 INDUSTRIAL ACCIDENT/ILLNESS LEAVE AND BOARD POLICY 4300 MANAGEMENT AND CONFIDENTIAL PERSONNEL

Background: In reviewing the Section 4000 Personnel Board Policies, it is time to update the attached Board Policies to reflect current laws and regulations.

These board policies were presented to the Board of Trustees for a first reading at the August 19, 2008 Board meeting. Input was received and this action item serves as the second reading and approval for these board policies.

Rationale: Maintaining orderly educational and administrative processes helps to ensure that school site and District facilities remain safe and secure environments for students and staff alike, as well as promotes our motto, "*Great Schools – Successful Kids.*"

Funding: Not applicable.

Recommendation: Approve Board Policy 4040 Employee Use of Technology, Board Policy 4061.11 Industrial Accident/Illness Leave, Board Policy 4300 Management and Confidential Personnel.

MD:cs  
Attachment

# FULLERTON SCHOOL DISTRICT

## ALL PERSONNEL

Policy No.: 4040

### Employee Use of Technology

Board Adopted:

The Board of Trustees recognizes that technological resources can enhance employee performance by improving access to and exchange of information, offering effective tools to assist in providing a quality instructional program, and facilitating District and school operations. The Board expects all employees to learn to use the available technological resources that will assist them in the performance of their job responsibilities. As needed, employees shall receive training in the appropriate use of these resources.

Employees shall be responsible for the appropriate use of technology and shall use the District's technological resources for purposes related to their employment. Such use is a privilege which may be revoked at any time.

Employees should be aware that computer files and communication over electronic networks, including email and voice mail, are not private. These technologies shall not be used to transmit confidential information about students, employees or District operations without authority.

The Superintendent *or designee* shall ensure that all District computers with Internet access have a technology protection measure that prevents access to visual depictions that are obscene or pornographic, and that the operation of such measures is enforced. The Superintendent *or designee* may disable the technology protection measure during use by an adult to enable access for bona fide research or other lawful purpose.

To ensure proper use of the system, the Superintendent *or designee* may monitor the District's technological resources, including email and voice mail systems, at any time without advance notice or consent. If passwords are used, they must be known to the Superintendent *or designee* so that he/she may have system access.

The Superintendent *or designee* shall establish administrative regulations which outline employee obligations and responsibilities related to the use of District technology. He/she may also establish guidelines and limits on the use of technological resources. Inappropriate use may result in a cancellation of the employee's user privileges, disciplinary action and/or legal action in accordance with law, Board policy and administrative regulations.

The Superintendent *or designee* shall provide copies of related policies, regulations and guidelines to all employees who use the District's technological resources. Employees shall be asked to acknowledge in writing that they have read and understood these policies, regulations and guidelines.

In the event that the use of an electronic resource affects the working conditions of one or more employees, the Superintendent *or designee* shall notify the employees' exclusive representative.

|                  |                               |                                                                                           |
|------------------|-------------------------------|-------------------------------------------------------------------------------------------|
| Legal Reference: | Education Code<br>51870-51874 | Education Technology                                                                      |
|                  | Government Code<br>3543.1     | Rights of Employee Organizations                                                          |
|                  | Penal Code<br>502<br>631      | Computer Crimes, Remedies<br>Eavesdropping on or Recording Confidential<br>Communications |

# FULLERTON SCHOOL DISTRICT

ALL PERSONNEL

Policy No.: 4061.11

Industrial Accident/Illness Leave – Page 1

Board Adopted:

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*Absence due to industrial injury or illness will be compensated as Industrial Accident/Illness Leave when authorized by a physician pursuant to Labor Code 4600 and pursuant to District rules, policies and contract language regarding employee eligibility.*

~~Leave of absence for industrial accidents or illnesses shall be provided to eligible employees classified employees who have served in the District continuously through the probationary period.~~

In each fiscal year, allowable leave for any single industrial accident or illness shall be for 60 working days.

Allowable leave shall not accumulate from year to year *and shall not exceed 60 working days in any one fiscal year for the same accident. Benefit eligibility does not begin until the employee reports the injury.*

When an ~~classified~~ employee is absent from his/her duties because of an industrial accident or illness:

1. Industrial accident or illness leave shall start on the first day of the *District authorized absence.*
2. Payment for wages lost on any day shall not, when added to an award granted the employee under the workers' compensation laws of this state, exceed the normal wage for the day.
3. Industrial accident or illness leave shall be reduced by one day for each day of authorized absence, regardless of a compensation award made under workers' compensation.
4. If an industrial accident or illness leave overlaps into the next fiscal year, the employee is entitled to only that amount remaining at the end of the fiscal year in which the injury or illness occurred, for the same illness or injury.

Upon expiration of allowable leave for an industrial accident or illness, the employee shall use personal illness and injury leave. If the employee continues to receive workers' compensation, he/she shall be entitled to use only as much of his/her accumulated or available sick leave, ~~accumulated compensating time, vacation~~ or other available leave as, when added to the employee's workers' compensation award, will provide for a full day's wage or salary.

~~During any paid leave of absence, the employee shall endorse to the District the workers' compensation checks received on account of his/her industrial accident or illness. In those cases, the District shall issue appropriate salary warrants for payment of the employee's salary and shall deduct normal retirement and other authorized contributions. Upon exhaustion of sick leave benefits, temporary disability benefit checks will be issued directly to the employee as authorized under the Labor Code.~~

*When available paid leave has been exhausted, the employee shall be notified in writing and shall be offered an opportunity to request additional leave.*

When all available leaves of absence, paid or unpaid, have been exhausted and the employee is not medically able to assume the duties of his/her position, the employee shall, *if not placed in another position*, be placed ~~either in another position or~~ on a reemployment list for a period of 39 months. If

# FULLERTON SCHOOL DISTRICT

**ALL PERSONNEL**

**Policy No.: 4061.11**

**Industrial Accident/Illness Leave – Page 2**

**Board Adopted:**

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during this time the employee becomes medically able, he/she shall be employed in a vacant position in the class of his/her previous assignment over all other available candidates, except for a reemployment list established because of lack of work or lack of funds, in which case the employee shall be listed in accordance with appropriate seniority regulations. An employee who has been placed on a reemployment list and has been medically released for return to duty, but fails to accept an appropriate assignment, shall be dismissed.

Any employee receiving benefits under this leave shall, during periods of injury or illness, remain within the State of California unless the Board of Trustees authorizes travel outside the state.

During this leave, the employee may return to his/her position without suffering any loss of status or benefits. Periods of leave of absence, paid or unpaid, shall not be considered to be a break in service of the employee.

Legal Reference:      Education Code  
                                 45191                      Leave of Absence for Illness or Injury  
                                 45192                      Industrial Accident and Illness Leaves for Classified  
                                                                              Employees

# FULLERTON SCHOOL DISTRICT

## MANAGEMENT, SUPERVISORY AND CONFIDENTIAL PERSONNEL

Policy No.: 4300

### Management and Confidential Personnel

Board Adopted:

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The Board of Trustees recognizes that effective management is vital to the success of District operations. Management personnel are expected to demonstrate initiative and good judgment in the development, implementation and oversight of District programs. Supervisors shall promote the productivity, professional growth and teamwork of District staff.

The Board shall adopt policies related to management and confidential personnel insofar as they are needed to comply with law and describe circumstances of employment within the District.

The Board may, by resolution, establish or abolish positions designated as senior management of the classified service in accordance with law.

|                  |                                              |                                                       |
|------------------|----------------------------------------------|-------------------------------------------------------|
| Legal Reference: | Education Code                               |                                                       |
|                  | 35031                                        | Term of Employment                                    |
|                  | 45100.5                                      | Senior Management Positions                           |
|                  | 45104.5                                      | Abolishment of Senior Classified Management Positions |
|                  | 45108.5                                      | Definitions of Senior Classified Management Employees |
|                  | 45108.7                                      | Waiver of Provisions of 45108.5                       |
|                  | 45128                                        | Overtime                                              |
|                  | 45130                                        | Exclusion from Overtime Provisions                    |
|                  | 45256.5                                      | Designation of Certain Positions                      |
|                  | Government Code                              |                                                       |
|                  | 3540.1                                       | Definitions                                           |
|                  | 3543.4                                       | Management Position; Representation                   |
|                  | 3543                                         | Appropriateness of Unit; Basis                        |
|                  | Court Decisions                              |                                                       |
|                  | <i>Auer v. Robbins</i> (1977) 117 S. Ct. 905 |                                                       |

DISCUSSION/ACTION ITEM

**DATE:** September 9, 2008  
**TO:** Board of Trustees  
**FROM:** Mitch Hovey, Ed.D., District Superintendent  
**SUBJECT:** APPROVE/RATIFY AMENDMENT OF BOARD-APPROVED CONTRACT FOR DISTRICT SUPERINTENDENT

Background: Each year the Superintendent is evaluated by the Board based on District Goals. As part of the evaluation, the Board determines any adjustments to the original Contract. On August 20, 2008, the Board evaluated the Superintendent and determined that adjustments would be made to the Superintendent's Contract.

Funding: General Fund.

Recommendation: Approve/Ratify Amendment of Board-approved Contract for District Superintendent.

MH:ds



ACTION ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Gary W. Cardinale, Ed.D., Assistant Superintendent  
Business Services

**SUBJECT:** APPROVE 2007/2008 UNAUDITED ACTUALS AND CONCURRENTLY APPROVE THE FUND BALANCE CHANGES AS THE DISTRICT'S 2008/2009 BEGINNING BUDGETED BALANCES OF THE LEGISLATIVE BODY OF THE FULLERTON SCHOOL DISTRICT (DISTRICT 22), FULLERTON SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2000-1 (VAN DAELE) (DISTRICT 40) AND FULLERTON SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT 2001-1 (AMERIGE HEIGHTS) (DISTRICT 48)

Background: The Board Members are acting as, and on behalf of, the legislative body of the Fullerton School District (District 22), Fullerton School District Community Facilities District No. 2000-1 (Van Daele)(District 40), and Fullerton School District Community Facilities District No. 2001-1 (Amerige Heights)(District 48).

The Business staff presented estimated 2007/2008 figures with income and expenditures to the Board when the 2008/2009 Budget was presented on June 24, 2008. Final figures are now available. The administration is requesting approval of these final figures as well as concurrent approval of changes from the 2008/2009 estimated beginning balances to the actual 2008/2009 beginning balances for Fullerton School District (District 22), Fullerton School District Community Facilities District No. 2000-1 (Van Daele)(District 40) and Fullerton School District Community Facilities District No. 2001-1 (Amerige Heights)(District 48). A copy is available for review in the Business Services Office.

Rationale: According to Education Code 42100, the Governing Board of each school district shall approve an annual statement of all receipts and expenditures of the District for the preceding fiscal year on or before September 15.

Funding: Not applicable.

Recommendation: Approve 2007/2008 Unaudited Actuals and concurrently approve the fund balance changes as the District's 2008/2009 beginning budgeted balances of the legislative body of the Fullerton School District (District 22), Fullerton School District Community Facilities District No. 2000-1 (Van Daele)(District 40) and Fullerton School District Community Facilities District No. 2001-1 (Amerige Heights)(District 48).

GC:SS:gs  
Attachment

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2007-08 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 09, 2008

To the Superintendent of Public Instruction:

2007-08 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, Ed. D.  
Name  
Asst Supt Business Services  
Title  
714-966-4229  
Telephone  
wbenkert@ocde.us  
E-mail Address

Gary Cardinale, Ed. D.  
Name  
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714-447-7412  
Telephone  
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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 2009-10 budget year:

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

Unaudited Actuals  
FINANCIAL REPORTS  
2007-08 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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

| Form  | Description                                                                                                                                                                                                                                                                                               | Value           |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| CEA   | Percent of Current Cost of Education Expended for Classroom Compensation<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.                                                                                         | 65.00%          |
|       | CEA Deficiency Amount<br>Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.                                                                                                                        | \$0.00          |
| CORR  | Total Cost for the Education of Adults in County Correctional Facilities<br>If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).                                                                          |                 |
| DAY   | Excess Program Revenues<br>Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.                                                                   |                 |
| GANN  | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.                                                  | \$0.00          |
|       | Adjusted Appropriations Limit                                                                                                                                                                                                                                                                             | \$67,883,671.76 |
|       | Appropriations Subject to Limit                                                                                                                                                                                                                                                                           | \$67,883,671.76 |
|       | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.                                                                                                                            |                 |
| ICR   | Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2009-10, subject to CDE approval.                                                                                                                                                                                            | 3.38%           |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination<br>If MOE Not Met, the 2009-10 apportionment may be reduced by the lesser of the following two percentages:<br>MOE Deficiency Percentage - Based on Total Expenditures<br>MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met         |
|       |                                                                                                                                                                                                                                                                                                           |                 |
|       |                                                                                                                                                                                                                                                                                                           |                 |
| TRAN  | Approved Transportation Expense - Home-to-School                                                                                                                                                                                                                                                          | \$1,237,714.82  |
|       | Approved Transportation Expense - SD/OI<br>For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).                                                                                                                       | \$910,964.65    |

G = General Ledger Data; S = Supplemental Data

| Form  | Description                                                  | Data Supplied For:              |                   |
|-------|--------------------------------------------------------------|---------------------------------|-------------------|
|       |                                                              | 2007-08<br>Unaudited<br>Actuals | 2008-09<br>Budget |
| 01    | General Fund / County School Service Fund                    | GS                              | GS                |
| 09    | Charter Schools Special Revenue Fund                         |                                 |                   |
| 11    | Adult Education Fund                                         |                                 |                   |
| 12    | Child Development Fund                                       | G                               | G                 |
| 13    | Cafeteria Special Revenue Fund                               | G                               | G                 |
| 14    | Deferred Maintenance Fund                                    | G                               | G                 |
| 15    | Pupil Transportation Equipment Fund                          |                                 |                   |
| 17    | Special Reserve Fund for Other Than Capital Outlay Projects  | G                               | G                 |
| 18    | School Bus Emissions Reduction Fund                          |                                 |                   |
| 19    | Foundation Special Revenue Fund                              |                                 |                   |
| 20    | Special Reserve Fund for Postemployment Benefits             |                                 |                   |
| 21    | Building Fund                                                | G                               | G                 |
| 25    | Capital Facilities Fund                                      | G                               | G                 |
| 30    | State School Building Lease-Purchase Fund                    |                                 |                   |
| 35    | County School Facilities Fund                                | G                               |                   |
| 40    | Special Reserve Fund for Capital Outlay Projects             | G                               | G                 |
| 49    | Capital Project Fund for Blended Component Units             | G                               | G                 |
| 51    | Bond Interest and Redemption Fund                            | G                               | G                 |
| 52    | Debt Service Fund for Blended Component Units                |                                 |                   |
| 53    | Tax Override Fund                                            |                                 |                   |
| 56    | Debt Service Fund                                            |                                 |                   |
| 57    | Foundation Permanent Fund                                    |                                 |                   |
| 61    | Cafeteria Enterprise Fund                                    |                                 |                   |
| 62    | Charter Schools Enterprise Fund                              |                                 |                   |
| 63    | Other Enterprise Fund                                        |                                 |                   |
| 66    | Warehouse Revolving Fund                                     |                                 |                   |
| 67    | Self-Insurance Fund                                          | G                               | G                 |
| 71    | Retiree Benefit Fund                                         | G                               | G                 |
| 73    | Foundation Private-Purpose Trust Fund                        |                                 |                   |
| 76    | Warrant/Pass-Through Fund                                    |                                 |                   |
| 95    | Student Body Fund                                            |                                 |                   |
| 51A   | Analysis of Bonded Indebtedness                              | S                               |                   |
| 53A   | Analysis of Restricted Levies                                |                                 |                   |
| 76A   | Changes in Assets and Liabilities (Warrant/Pass-Through)     |                                 |                   |
| 95A   | Changes in Assets and Liabilities (Student Body)             |                                 |                   |
| A     | Average Daily Attendance                                     | S                               | S                 |
| ASSET | Schedule of Capital Assets                                   | S                               |                   |
| CA    | Unaudited Actuals Certification                              | S                               |                   |
| CAT   | Categoricals - Federal/State/Local Grant Awards, Rev. & Exp. | S                               |                   |
| CEA   | Current Expense Formula / Minimum Classroom Comp. - Actuals  | GS                              |                   |
| CHG   | Change Order Form                                            |                                 |                   |
| CORR  | Education of Adults in County Correctional Facilities        |                                 |                   |
| DAY   | Community Day Schools                                        |                                 |                   |
| DEBT  | Schedule of Long-Term Liabilities                            | GS                              |                   |
| GANN  | Appropriations Limit Calculations                            | GS                              |                   |

G = General Ledger Data; S = Supplemental Data

| Form  | Description                                | Data Supplied For:              |                   |
|-------|--------------------------------------------|---------------------------------|-------------------|
|       |                                            | 2007-08<br>Unaudited<br>Actuals | 2008-09<br>Budget |
| ICR   | Indirect Cost Rate Worksheet               | GS                              |                   |
| L     | Lottery Report                             | GS                              |                   |
| NCMOE | No Child Left Behind Maintenance of Effort | GS                              |                   |
| PCRAF | Program Cost Report - Allocation Factors   | GS                              |                   |
| PCR   | Program Cost Report                        | GS                              |                   |
| RL    | Revenue Limit Summary                      | S                               | S                 |
| SEA   | Special Education Revenue Allocations      |                                 |                   |
| SEAS  | SEA Form Setup (SELPA Selection)           |                                 |                   |
| SIAA  | Summary of Interfund Activities - Actuals  | G                               |                   |
| TRAN  | Annual Report of Pupil Transportation      | GS                              |                   |

| Description                                                                                                   | Resource Codes | Object Codes           | 2007-08 Unaudited Actuals |                |                           | 2008-09 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              | 71,409,674.71             | 2,037,794.34   | 73,447,469.05             | 71,494,691.00    | 2,032,827.00   | 73,527,518.00             | 0.1%                |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 151,487.95                | 6,582,226.78   | 6,733,714.73              | 155,000.00       | 6,285,141.00   | 6,440,141.00              | -4.4%               |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 6,907,991.35              | 13,145,080.92  | 20,053,072.27             | 6,361,254.00     | 11,350,369.00  | 17,711,623.00             | -11.7%              |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 2,952,038.52              | 7,377,567.69   | 10,329,606.21             | 1,281,479.00     | 7,335,963.00   | 8,617,442.00              | -16.6%              |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 81,421,192.53             | 29,142,669.73  | 110,563,862.26            | 79,292,424.00    | 27,004,300.00  | 106,296,724.00            | -3.9%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 42,263,051.50             | 12,430,745.06  | 54,693,796.56             | 41,793,598.00    | 12,436,999.00  | 54,230,597.00             | -0.8%               |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 8,815,660.81              | 9,161,627.83   | 17,977,288.64             | 8,150,715.00     | 9,033,467.00   | 17,184,182.00             | -4.4%               |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 13,750,064.66             | 5,541,762.04   | 19,291,826.70             | 14,404,175.00    | 5,720,412.00   | 20,124,587.00             | 4.3%                |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 2,182,066.22              | 4,393,387.46   | 6,575,453.68              | 1,687,890.00     | 3,576,105.00   | 5,263,995.00              | -19.9%              |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 3,698,568.06              | 4,694,268.34   | 8,392,836.40              | 4,032,912.00     | 4,828,279.00   | 8,861,191.00              | 5.6%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 76,715.44                 | 30,116.97      | 106,832.41                | 25,000.00        | 16,535.00      | 41,535.00                 | -61.1%              |
| 7) Other Outgo (excluding Transfers of Indirect/<br>Direct Support Costs)                                     |                | 7100-7299<br>7400-7499 | 1,158,639.44              | 754,603.07     | 1,913,242.51              | 1,162,466.00     | 870,300.00     | 2,032,766.00              | 6.2%                |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399              | (699,571.00)              | 594,497.00     | (105,074.00)              | (581,491.00)     | 480,865.00     | (100,626.00)              | -4.2%               |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 71,245,195.13             | 37,601,007.77  | 108,846,202.90            | 70,675,265.00    | 36,962,962.00  | 107,638,227.00            | -1.1%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|                                                                                                               |                |                        | 10,175,997.40             | (8,458,338.04) | 1,717,659.36              | 8,617,159.00     | (9,958,662.00) | (1,341,503.00)            | -178.1%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers                                                                                        |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In                                                                                               |                | 8900-8929              | 168,000.00                | 0.00           | 168,000.00                | 43,000.00        | 0.00           | 43,000.00                 | -74.4%              |
| b) Transfers Out                                                                                              |                | 7600-7629              | 1,642,643.93              | 0.00           | 1,642,643.93              | 1,142,956.00     | 0.00           | 1,142,956.00              | -30.4%              |
| 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              | (8,694,358.04)            | 8,694,358.04   | 0.00                      | (9,958,662.00)   | 9,958,662.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | (10,169,001.97)           | 8,694,358.04   | (1,474,643.93)            | (11,058,618.00)  | 9,958,662.00   | (1,099,956.00)            | -25.4%              |

| Description                                                                    | Resource Codes | Object Codes | 2007-08 Unaudited Actuals |                |                           | 2008-09 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 + D4)</b>                     |                |              | 6,995.43                  | 236,020.00     | 243,015.43                | (2,441,459.00)   | 0.00           | (2,441,459.00)            | -1104.7%            |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                                      |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 8,748,927.79              | 4,852,823.43   | 13,601,751.22             | 8,755,923.22     | 5,088,843.43   | 13,844,766.65             | 1.8%                |
| 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)                                          |                |              | 8,748,927.79              | 4,852,823.43   | 13,601,751.22             | 8,755,923.22     | 5,088,843.43   | 13,844,766.65             | 1.8%                |
| d) Other Restatements                                                          |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 8,748,927.79              | 4,852,823.43   | 13,601,751.22             | 8,755,923.22     | 5,088,843.43   | 13,844,766.65             | 1.8%                |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 8,755,923.22              | 5,088,843.43   | 13,844,766.65             | 6,314,464.22     | 5,088,843.43   | 11,403,307.65             | -17.6%              |
| Components of Ending Fund Balance                                              |                |              |                           |                |                           |                  |                |                           |                     |
| a) Reserve for                                                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                                                 |                | 9711         | 100,000.00                | 0.00           | 100,000.00                | 100,000.00       | 0.00           | 100,000.00                | 0.0%                |
| Stores                                                                         |                | 9712         | 239,051.76                | 0.00           | 239,051.76                | 300,000.00       | 0.00           | 300,000.00                | 25.5%               |
| Prepaid Expenditures                                                           |                | 9713         | 1,070,965.60              | 0.00           | 1,070,965.60              | 800,000.00       | 0.00           | 800,000.00                | -25.3%              |
| 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                      | 5,088,843.43   | 5,088,843.43              | 0.00             | 5,088,843.43   | 5,088,843.43              | 0.0%                |
| b) Designated Amounts                                                          |                |              |                           |                |                           |                  |                |                           |                     |
| Designated for Economic Uncertainties                                          |                | 9770         | 4,176,824.86              | 0.00           | 4,176,824.86              | 4,098,970.00     | 0.00           | 4,098,970.00              | -1.9%               |
| 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         | 3,169,081.00              | 0.00           | 3,169,081.00              | 1,015,494.22     | 0.00           | 1,015,494.22              | -68.0%              |
| Reserve for 07/08 Compensation                                                 | 0000           | 9780         | 2,191,848.00              |                | 2,191,848.00              |                  |                |                           |                     |
| 079 PTA Grant                                                                  | 0000           | 9780         | 20,000.00                 |                | 20,000.00                 |                  |                |                           |                     |
| 090 School Site Impr                                                           | 0000           | 9780         | (101.00)                  |                | (101.00)                  |                  |                |                           |                     |
| 092 IB Program                                                                 | 0000           | 9780         | 18,689.00                 |                | 18,689.00                 |                  |                |                           |                     |
| 094 School Foundation                                                          | 0000           | 9780         | 34,288.00                 |                | 34,288.00                 |                  |                |                           |                     |
| 097 Supplemental Grant                                                         | 0000           | 9780         | 170,773.00                |                | 170,773.00                |                  |                |                           |                     |
| 101 Kinder Option II                                                           | 0000           | 9780         | (1,806.00)                |                | (1,806.00)                |                  |                |                           |                     |
| 107 Friday Night Live                                                          | 0000           | 9780         | 2,224.00                  |                | 2,224.00                  |                  |                |                           |                     |
| 116 Donations Acct                                                             | 0000           | 9780         | 176,929.00                |                | 176,929.00                |                  |                |                           |                     |
| 117 Intervention                                                               | 0000           | 9780         | 88,136.00                 |                | 88,136.00                 |                  |                |                           |                     |
| 119 Phelps Grant                                                               | 0000           | 9780         | 49,626.00                 |                | 49,626.00                 |                  |                |                           |                     |
| 367 API Rewards                                                                | 0000           | 9780         | 9,909.00                  |                | 9,909.00                  |                  |                |                           |                     |
| 416 Fine Arts                                                                  | 0000           | 9780         | 96,370.00                 |                | 96,370.00                 |                  |                |                           |                     |
| 442 Technology Donations                                                       | 0000           | 9780         | 67,149.00                 |                | 67,149.00                 |                  |                |                           |                     |
| 102/402/403 School Site Discretionary                                          | 0000           | 9780         | 237,704.00                |                | 237,704.00                |                  |                |                           |                     |
| 088 Pre K                                                                      | 0000           | 9780         | 7,343.00                  |                | 7,343.00                  |                  |                |                           |                     |
| c) Undesignated Amount                                                         |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| d) Unappropriated Amount                                                       |                |              |                           |                |                           | 0.00             | 0.00           | 0.00                      |                     |

| Description                                                          | Resource Codes | Object Codes | 2007-08 Unaudited Actuals |                |                           | 2008-09 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         | 7,045,996.30              | 1,869,101.62   | 8,915,097.92              |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury                  |                | 9111         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| b) in Banks                                                          |                | 9120         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| c) in Revolving Fund                                                 |                | 9130         | 100,000.00                | 0.00           | 100,000.00                |                  |                |                           |                     |
| d) with Fiscal Agent                                                 |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Investments                                                       |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable                                               |                | 9200         | 6,013,284.47              | 2,096,159.34   | 8,109,443.81              |                  |                |                           |                     |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                      | 3,017,578.11   | 3,017,578.11              |                  |                |                           |                     |
| 5) Due from Other Funds                                              |                | 9310         | 328,706.70                | 0.00           | 328,706.70                |                  |                |                           |                     |
| 6) Stores                                                            |                | 9320         | 239,051.76                | 0.00           | 239,051.76                |                  |                |                           |                     |
| 7) Prepaid Expenditures                                              |                | 9330         | 1,070,965.60              | 0.00           | 1,070,965.60              |                  |                |                           |                     |
| 8) Other Current Assets                                              |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Fixed Assets                                                      |                | 9400         |                           |                |                           |                  |                |                           |                     |
| 10) TOTAL, ASSETS                                                    |                |              | 14,798,004.83             | 6,982,839.07   | 21,780,843.90             |                  |                |                           |                     |
| <b>H. LIABILITIES</b>                                                |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable                                                  |                | 9500         | 5,782,520.30              | 1,538,854.85   | 7,321,375.15              |                  |                |                           |                     |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                                |                | 9610         | 243,141.03                | 53,481.43      | 296,622.46                |                  |                |                           |                     |
| 4) Current Loans                                                     |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Deferred Revenue                                                  |                | 9650         | 16,420.28                 | 301,659.36     | 318,079.64                |                  |                |                           |                     |
| 6) Long-Term Liabilities                                             |                | 9660         |                           |                |                           |                  |                |                           |                     |
| 7) TOTAL, LIABILITIES                                                |                |              | 6,042,081.61              | 1,893,995.64   | 7,936,077.25              |                  |                |                           |                     |
| <b>I. FUND EQUITY</b>                                                |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 8,755,923.22              | 5,088,843.43   | 13,844,766.65             |                  |                |                           |                     |



| Description                                             | Resource Codes                              | Object Codes | 2007-08 Unaudited Actuals |                     |                           | 2008-09 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         | 41,801,884.57             | 0.00                | 41,801,884.57             | 42,158,410.00        | 0.00                | 42,158,410.00             | 0.9%                |
| Charter Schools General Purpose Entitlement - State Aid |                                             | 8015         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| State Aid - Prior Years                                 |                                             | 8019         | 79,221.00                 | 0.00                | 79,221.00                 | 0.00                 | 0.00                | 0.00                      | -100.0%             |
| Tax Relief Subventions                                  |                                             |              |                           |                     |                           |                      |                     |                           |                     |
| Homeowners' Exemptions                                  |                                             | 8021         | 258,786.94                | 0.00                | 258,786.94                | 258,788.00           | 0.00                | 258,788.00                | 0.0%                |
| Timber Yield Tax                                        |                                             | 8022         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                         |                                             | 8029         | 344,629.45                | 0.00                | 344,629.45                | 31,246.00            | 0.00                | 31,246.00                 | -90.9%              |
| County & District Taxes                                 |                                             |              |                           |                     |                           |                      |                     |                           |                     |
| Secured Roll Taxes                                      |                                             | 8041         | 26,275,659.57             | 0.00                | 26,275,659.57             | 26,454,567.00        | 0.00                | 26,454,567.00             | 0.7%                |
| Unsecured Roll Taxes                                    |                                             | 8042         | 1,177,984.91              | 0.00                | 1,177,984.91              | 1,083,133.00         | 0.00                | 1,083,133.00              | -8.1%               |
| Prior Years' Taxes                                      |                                             | 8043         | 1,039,344.54              | 0.00                | 1,039,344.54              | 1,022,352.00         | 0.00                | 1,022,352.00              | -1.6%               |
| Supplemental Taxes                                      |                                             | 8044         | 1,841,964.44              | 0.00                | 1,841,964.44              | 2,053,889.00         | 0.00                | 2,053,889.00              | 11.5%               |
| Education Revenue Augmentation Fund (ERAF)              |                                             | 8045         | 93,101.94                 | 0.00                | 93,101.94                 | (62,070.00)          | 0.00                | (62,070.00)               | -166.7%             |
| Community Redevelopment Funds (SB 617/699/1992)         |                                             | 8047         | 40,064.69                 | 0.00                | 40,064.69                 | 40,065.00            | 0.00                | 40,065.00                 | 0.0%                |
| Penalties and Interest from Delinquent Taxes            |                                             | 8048         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                          |                                             |              |                           |                     |                           |                      |                     |                           |                     |
| Royalties and Bonuses                                   |                                             | 8081         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                     |                                             | 8082         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Less: Non-Revenue Limit (50%) Adjustment                |                                             | 8089         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| <b>Subtotal, Revenue Limit Sources</b>                  |                                             |              | <b>72,952,642.05</b>      | <b>0.00</b>         | <b>72,952,642.05</b>      | <b>73,040,380.00</b> | <b>0.00</b>         | <b>73,040,380.00</b>      | <b>0.1%</b>         |
| <b>Revenue Limit Transfers</b>                          |                                             |              |                           |                     |                           |                      |                     |                           |                     |
| Unrestricted Revenue Limit Transfers - Current Year     | 0000                                        | 8091         | (2,037,794.34)            |                     | (2,037,794.34)            | (2,032,827.00)       |                     | (2,032,827.00)            | -0.2%               |
| 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         |                           | 2,037,794.34        | 2,037,794.34              |                      | 2,032,827.00        | 2,032,827.00              | -0.2%               |
| 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         | 494,827.00                | 0.00                | 494,827.00                | 487,138.00           | 0.00                | 487,138.00                | -1.6%               |
| Transfers to Charter Schools in Lieu of Property Taxes  |                                             | 8096         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| 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>71,409,674.71</b>      | <b>2,037,794.34</b> | <b>73,447,469.05</b>      | <b>71,494,691.00</b> | <b>2,032,827.00</b> | <b>73,527,518.00</b>      | <b>0.1%</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                      | 2,053,155.99        | 2,053,155.99              | 0.00                 | 2,053,186.00        | 2,053,186.00              | 0.0%                |
| Special Education Discretionary Grants                  |                                             | 8182         | 0.00                      | 219,215.00          | 219,215.00                | 0.00                 | 217,332.00          | 217,332.00                | -0.9%               |
| 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         |                           | 4,105,677.13        | 4,105,677.13              |                      | 3,834,311.00        | 3,834,311.00              | -6.6%               |
| Vocational and Applied Technology Education             | 3500-3699                                   | 8290         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| Safe and Drug Free Schools                              | 3700-3799                                   | 8290         |                           | 73,790.28           | 73,790.28                 |                      | 46,619.00           | 46,619.00                 | -36.8%              |
| JTPA / WIA                                              | 5600-5625                                   | 8290         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| Other Federal Revenue                                   | All Other                                   | 8290         | 151,487.95                | 130,386.38          | 281,874.33                | 155,000.00           | 133,693.00          | 288,693.00                | 2.4%                |
| <b>TOTAL, FEDERAL REVENUE</b>                           |                                             |              | <b>151,487.95</b>         | <b>6,582,226.78</b> | <b>6,733,714.73</b>       | <b>155,000.00</b>    | <b>6,285,141.00</b> | <b>6,440,141.00</b>       | <b>-4.4%</b>        |

| Description                                        | Resource Codes                                             | Object Codes | 2007-08 Unaudited Actuals |                      |                           | 2008-09 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         | 740,090.00                |                      | 740,090.00                | 562,348.00          |                      | 562,348.00                | -24.0%              |
| Prior Years                                        | 0000                                                       | 8319         | 13,489.00                 |                      | 13,489.00                 | 0.00                |                      | 0.00                      | -100.0%             |
| Community Day School Additional Funding            |                                                            |              |                           |                      |                           |                     |                      |                           |                     |
| Current Year                                       | 2430                                                       | 8311         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Prior Years                                        | 2430                                                       | 8319         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| ROC/P Entitlement                                  |                                                            |              |                           |                      |                           |                     |                      |                           |                     |
| Current Year                                       | 6350-6360                                                  | 8311         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Prior Years                                        | 6350-6360                                                  | 8319         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Special Education Master Plan                      |                                                            |              |                           |                      |                           |                     |                      |                           |                     |
| Current Year                                       | 6500                                                       | 8311         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Prior Years                                        | 6500                                                       | 8319         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Gifted and Talented Pupils                         | 7140                                                       | 8311         |                           | 124,525.00           | 124,525.00                |                     | 105,897.00           | 105,897.00                | -15.0%              |
| Home-to-School Transportation                      | 7230                                                       | 8311         |                           | 499,204.00           | 499,204.00                |                     | 499,203.00           | 499,203.00                | 0.0%                |
| School Improvement Program                         | 7260-7265                                                  | 8311         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Economic Impact Aid                                | 7090-7091                                                  | 8311         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Spec. Ed. Transportation                           | 7240                                                       | 8311         |                           | 750,200.00           | 750,200.00                |                     | 745,314.00           | 745,314.00                | -0.7%               |
| 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                      | 849.00               | 849.00                    | 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         | 4,411,500.00              | 0.00                 | 4,411,500.00              | 4,100,000.00        | 0.00                 | 4,100,000.00              | -7.1%               |
| Class Size Reduction, Grade Nine                   |                                                            | 8435         | 0.00                      | 0.00                 | 0.00                      | 0.00                | 0.00                 | 0.00                      | 0.0%                |
| Charter Schools Categorical Block Grant            |                                                            | 8480         | 0.00                      | 0.00                 | 0.00                      | 0.00                | 0.00                 | 0.00                      | 0.0%                |
| Child Nutrition Programs                           |                                                            | 8520         | 0.00                      | 0.00                 | 0.00                      | 0.00                | 0.00                 | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                      |                                                            | 8550         | 6,236.00                  | 0.00                 | 6,236.00                  | 0.00                | 0.00                 | 0.00                      | -100.0%             |
| Lottery - Unrestricted and Instructional Materials |                                                            | 8560         | 1,605,189.47              | 284,202.49           | 1,889,391.96              | 1,583,356.00        | 227,177.00           | 1,810,533.00              | -4.2%               |
| 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         |                           | 227,846.00           | 227,846.00                |                     | 190,894.00           | 190,894.00                | -16.2%              |
| Miller Unruh Reading Program                       | 7200                                                       | 8590         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Supplemental School Counseling Program             | 7080                                                       | 8590         |                           | 228,759.00           | 228,759.00                |                     | 207,189.00           | 207,189.00                | -9.4%               |
| Instructional Materials                            | 7155, 7156, 7157, 7158, 7160, 7170, 7292, 7294, 7295, 7296 | 8590         |                           | 1,031,487.00         | 1,031,487.00              |                     | 881,079.00           | 881,079.00                | -14.6%              |
| Staff Development                                  |                                                            | 8590         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Tenth Grade Counseling                             | 7375                                                       | 8590         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Educational Technology Assistance Grants           | 7100-7125                                                  | 8590         |                           | 29,359.27            | 29,359.27                 |                     | 0.00                 | 0.00                      | -100.0%             |
| School Based Coordination Program                  | 7250                                                       | 8590         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                         | 6605-6680                                                  | 8590         |                           | 28,213.17            | 28,213.17                 |                     | 28,997.00            | 28,997.00                 | 2.8%                |
| Healthy Start                                      | 6240-6245                                                  | 8590         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Class Size Reduction Facilities                    | 6200                                                       | 8590         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Pupil Retention Block Grant                        | 7390                                                       | 8590         |                           | 5,404.00             | 5,404.00                  |                     | 4,753.00             | 4,753.00                  | -12.0%              |
| School Community Violence Prevention Grant         | 7391                                                       | 8590         |                           | 0.00                 | 0.00                      |                     | 0.00                 | 0.00                      | 0.0%                |
| Teacher Credentialing Block Grant                  | 7392                                                       | 8590         |                           | 375,151.00           | 375,151.00                |                     | 347,767.00           | 347,767.00                | -7.3%               |
| Professional Development Block Grant               | 7393                                                       | 8590         |                           | 744,878.00           | 744,878.00                |                     | 696,461.00           | 696,461.00                | -6.5%               |
| Targeted Instructional Improvement Block Grant     | 7394                                                       | 8590         |                           | 1,131,027.00         | 1,131,027.00              |                     | 1,057,511.00         | 1,057,511.00              | -6.5%               |
| School and Library Improvement Block Grant         | 7395                                                       | 8590         |                           | 3,435,149.00         | 3,435,149.00              |                     | 3,091,633.00         | 3,091,633.00              | -10.0%              |
| Quality Education Investment Act                   | 7400                                                       | 8590         |                           | 351,306.00           | 351,306.00                |                     | 158,228.00           | 158,228.00                | -55.0%              |
| All Other State Revenue                            | All Other                                                  | 8590         | 131,486.88                | 3,897,520.99         | 4,029,007.87              | 115,550.00          | 3,108,266.00         | 3,223,816.00              | -20.0%              |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |                                                            |              | <b>6,907,991.35</b>       | <b>13,145,080.92</b> | <b>20,053,072.27</b>      | <b>6,361,254.00</b> | <b>11,350,369.00</b> | <b>17,711,623.00</b>      | <b>-11.7%</b>       |

| Description                                                         | Resource Codes | Object Codes | 2007-08 Unaudited Actuals |                      |                           | 2008-09 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         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes      |                | 8629         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Sales                                                               |                |              |                           |                      |                           |                      |                      |                           |                     |
| Sale of Equipment/Supplies                                          |                | 8631         | 2,183.68                  | 0.00                 | 2,183.68                  | 2,500.00             | 0.00                 | 2,500.00                  | 14.5%               |
| 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         | 37,375.94                 | 0.00                 | 37,375.94                 | 39,000.00            | 0.00                 | 39,000.00                 | 4.3%                |
| Interest                                                            |                | 8660         | 939,398.55                | 24,166.00            | 963,564.55                | 807,757.00           | 0.00                 | 807,757.00                | -16.2%              |
| 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                      | 142,596.51           | 142,596.51                | 0.00                 | 110,000.00           | 110,000.00                | -22.9%              |
| Transportation Services                                             | 7230, 7240     | 8677         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| Interagency Services                                                | All Other      | 8677         | 0.00                      | 24,452.02            | 24,452.02                 | 0.00                 | 5,000.00             | 5,000.00                  | -79.6%              |
| Mitigation/Developer Fees                                           |                | 8681         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| All Other Fees and Contracts                                        |                | 8689         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Other Local Revenue                                                 |                |              |                           |                      |                           |                      |                      |                           |                     |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment                 |                | 8691         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                            |                | 8697         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| All Other Local Revenue                                             |                | 8699         | 1,973,080.35              | 477,354.79           | 2,450,435.14              | 432,222.00           | 526,835.00           | 959,057.00                | -60.9%              |
| Tuition                                                             |                | 8710         | 0.00                      | 385,087.85           | 385,087.85                | 0.00                 | 255,190.00           | 255,190.00                | -33.7%              |
| 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         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| From County Offices                                                 | 6500           | 8792         |                           | 6,323,910.52         | 6,323,910.52              |                      | 6,438,938.00         | 6,438,938.00              | 1.8%                |
| 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>2,952,038.52</b>       | <b>7,377,567.69</b>  | <b>10,329,606.21</b>      | <b>1,281,479.00</b>  | <b>7,335,963.00</b>  | <b>8,617,442.00</b>       | <b>-16.6%</b>       |
| <b>TOTAL, REVENUES</b>                                              |                |              | <b>81,421,192.53</b>      | <b>29,142,669.73</b> | <b>110,563,862.26</b>     | <b>79,292,424.00</b> | <b>27,004,300.00</b> | <b>106,296,724.00</b>     | <b>-3.9%</b>        |

| Description                                                 | Resource Codes | Object Codes | 2007-08 Unaudited Actuals |                      |                           | 2008-09 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>                                |                |              |                           |                      |                           |                      |                      |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 37,096,139.47             | 8,710,820.48         | 45,806,959.95             | 36,970,306.00        | 8,933,044.00         | 45,903,350.00             | 0.2%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 786,569.89                | 1,206,070.91         | 1,992,640.80              | 793,315.00           | 1,252,172.00         | 2,045,487.00              | 2.7%                |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 4,195,591.99              | 1,207,143.08         | 5,402,735.07              | 3,852,447.00         | 1,216,829.00         | 5,069,276.00              | -6.2%               |
| Other Certificated Salaries                                 |                | 1900         | 184,750.15                | 1,306,710.59         | 1,491,460.74              | 177,530.00           | 1,034,954.00         | 1,212,484.00              | -18.7%              |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>42,263,051.50</b>      | <b>12,430,745.06</b> | <b>54,693,796.56</b>      | <b>41,793,598.00</b> | <b>12,436,999.00</b> | <b>54,230,597.00</b>      | <b>-0.8%</b>        |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                      |                           |                      |                      |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 214,466.29                | 4,642,864.17         | 4,857,330.46              | 123,012.00           | 4,680,308.00         | 4,803,320.00              | -1.1%               |
| Classified Support Salaries                                 |                | 2200         | 3,697,973.51              | 3,041,094.61         | 6,739,068.12              | 3,657,915.00         | 2,955,228.00         | 6,613,143.00              | -1.9%               |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 577,356.29                | 493,278.14           | 1,070,634.43              | 665,304.00           | 483,010.00           | 1,148,314.00              | 7.3%                |
| Clerical, Technical and Office Salaries                     |                | 2400         | 3,959,617.66              | 891,487.54           | 4,851,105.20              | 3,383,351.00         | 832,845.00           | 4,216,196.00              | -13.1%              |
| Other Classified Salaries                                   |                | 2900         | 366,247.06                | 92,903.37            | 459,150.43                | 321,133.00           | 82,076.00            | 403,209.00                | -12.2%              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>8,815,660.81</b>       | <b>9,161,627.83</b>  | <b>17,977,288.64</b>      | <b>8,150,715.00</b>  | <b>9,033,467.00</b>  | <b>17,184,182.00</b>      | <b>-4.4%</b>        |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                      |                           |                      |                      |                           |                     |
| STRS                                                        |                | 3101-3102    | 3,513,016.32              | 952,256.25           | 4,465,272.57              | 3,494,343.00         | 987,349.00           | 4,481,692.00              | 0.4%                |
| PERS                                                        |                | 3201-3202    | 748,766.16                | 692,705.54           | 1,441,471.70              | 668,084.00           | 681,619.00           | 1,349,683.00              | -6.4%               |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,231,802.83              | 824,157.51           | 2,055,960.34              | 1,212,460.00         | 826,347.00           | 2,038,807.00              | -0.8%               |
| Health and Welfare Benefits                                 |                | 3401-3402    | 7,045,068.76              | 2,470,209.26         | 9,515,278.02              | 7,620,678.00         | 2,664,320.00         | 10,284,998.00             | 8.1%                |
| Unemployment Insurance                                      |                | 3501-3502    | 28,092.91                 | 11,806.26            | 39,899.17                 | 152,583.00           | 58,906.00            | 211,489.00                | 430.1%              |
| Workers' Compensation                                       |                | 3601-3602    | 489,350.40                | 196,406.19           | 685,756.59                | 479,108.00           | 182,210.00           | 661,318.00                | -3.6%               |
| OPEB, Allocated                                             |                | 3701-3702    | 439,014.46                | 177,571.63           | 616,586.09                | 497,197.00           | 114,748.00           | 611,945.00                | -0.8%               |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| PERS Reduction                                              |                | 3801-3802    | 248,775.82                | 216,649.40           | 465,425.22                | 260,342.00           | 204,913.00           | 465,255.00                | 0.0%                |
| Other Employee Benefits                                     |                | 3901-3902    | 6,177.00                  | 0.00                 | 6,177.00                  | 19,400.00            | 0.00                 | 19,400.00                 | 214.1%              |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>13,750,064.66</b>      | <b>5,541,762.04</b>  | <b>19,291,826.70</b>      | <b>14,404,175.00</b> | <b>5,720,412.00</b>  | <b>20,124,587.00</b>      | <b>4.3%</b>         |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                      |                           |                      |                      |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                      | 994,177.36           | 994,177.36                | 750.00               | 917,299.00           | 918,049.00                | -7.7%               |
| Books and Other Reference Materials                         |                | 4200         | 11,113.96                 | 27,666.54            | 38,780.50                 | 13,827.00            | 13,700.00            | 27,527.00                 | -29.0%              |
| Materials and Supplies                                      |                | 4300         | 1,668,713.57              | 2,656,994.74         | 4,325,708.31              | 1,547,981.00         | 2,392,097.00         | 3,940,078.00              | -8.9%               |
| Noncapitalized Equipment                                    |                | 4400         | 502,238.69                | 714,548.82           | 1,216,787.51              | 125,332.00           | 253,009.00           | 378,341.00                | -68.9%              |
| Food                                                        |                | 4700         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>2,182,066.22</b>       | <b>4,393,387.46</b>  | <b>6,575,453.68</b>       | <b>1,687,890.00</b>  | <b>3,576,105.00</b>  | <b>5,263,995.00</b>       | <b>-19.9%</b>       |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                      |                           |                      |                      |                           |                     |
| Subagreements for Services                                  |                | 5100         | 26,941.02                 | 1,079,218.05         | 1,106,159.07              | 0.00                 | 0.00                 | 0.00                      | -100.0%             |
| Travel and Conferences                                      |                | 5200         | 198,222.33                | 257,468.29           | 455,690.62                | 138,791.00           | 203,506.00           | 342,297.00                | -24.9%              |
| Dues and Memberships                                        |                | 5300         | 34,587.55                 | 3,204.00             | 37,791.55                 | 34,620.00            | 2,668.00             | 37,288.00                 | -1.3%               |
| Insurance                                                   |                | 5400 - 5450  | 237,916.18                | 39,530.44            | 277,446.62                | 120,898.00           | 42,400.00            | 163,298.00                | -41.1%              |
| Operations and Housekeeping Services                        |                | 5500         | 1,799,370.61              | 0.00                 | 1,799,370.61              | 1,999,900.00         | 0.00                 | 1,999,900.00              | 11.1%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 130,929.82                | 195,469.73           | 326,399.55                | 129,298.00           | 199,492.00           | 328,790.00                | 0.7%                |
| Transfers of Direct Costs                                   |                | 5710         | (178,871.57)              | 178,871.57           | 0.00                      | (14,114.00)          | 14,114.00            | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (126,888.29)              | (103,440.03)         | (230,328.32)              | (16,453.00)          | (75,966.00)          | (92,419.00)               | -59.9%              |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,435,776.64              | 3,032,145.06         | 4,467,921.70              | 1,429,802.00         | 4,405,440.00         | 5,835,242.00              | 30.6%               |
| Communications                                              |                | 5900         | 140,583.77                | 11,801.23            | 152,385.00                | 210,170.00           | 36,625.00            | 246,795.00                | 62.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>3,698,568.06</b>       | <b>4,694,268.34</b>  | <b>8,392,836.40</b>       | <b>4,032,912.00</b>  | <b>4,828,279.00</b>  | <b>8,861,191.00</b>       | <b>5.6%</b>         |

| Description                                                                             | Resource Codes | Object Codes | 2007-08 Unaudited Actuals |                      |                           | 2008-09 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         | 0.00                      | 792.84               | 792.84                    | 0.00                 | 825.00               | 825.00                    | 4.1%                |
| Land Improvements                                                                       |                | 6170         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings                                                 |                | 6200         | 0.00                      | 7,510.76             | 7,510.76                  | 0.00                 | 3,210.00             | 3,210.00                  | -57.3%              |
| 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         | 21,813.37                 | 21,813.37            | 43,626.74                 | 0.00                 | 12,500.00            | 12,500.00                 | -71.3%              |
| Equipment Replacement                                                                   |                | 6500         | 54,902.07                 | 0.00                 | 54,902.07                 | 25,000.00            | 0.00                 | 25,000.00                 | -54.5%              |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                            |                |              | <b>76,715.44</b>          | <b>30,116.97</b>     | <b>106,832.41</b>         | <b>25,000.00</b>     | <b>16,535.00</b>     | <b>41,535.00</b>          | <b>-61.1%</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>               |                |              |                           |                      |                           |                      |                      |                           |                     |
| Tuition                                                                                 |                |              |                           |                      |                           |                      |                      |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                      | 1,620.00             | 1,620.00                  | 0.00                 | 10,000.00            | 10,000.00                 | 517.3%              |
| State Special Schools                                                                   |                | 7130         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                      | 116,009.85           | 116,009.85                | 0.00                 | 210,300.00           | 210,300.00                | 81.3%               |
| Payments to County Offices                                                              |                | 7142         | 0.00                      | 636,973.22           | 636,973.22                | 0.00                 | 650,000.00           | 650,000.00                | 2.0%                |
| 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         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| To JPAs                                                                                 | 6500           | 7223         |                           | 0.00                 | 0.00                      |                      | 0.00                 | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments To Districts 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                                             | All Other      | 7221-7223    | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| All Other Transfers                                                                     |                | 7281-7283    | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others                                                   |                | 7299         | 0.00                      | 0.00                 | 0.00                      | 0.00                 | 0.00                 | 0.00                      | 0.0%                |
| Debt Service                                                                            |                |              |                           |                      |                           |                      |                      |                           |                     |
| Debt Service - Interest                                                                 |                | 7438         | 423,107.70                | 0.00                 | 423,107.70                | 397,895.00           | 0.00                 | 397,895.00                | -6.0%               |
| Other Debt Service - Principal                                                          |                | 7439         | 735,531.74                | 0.00                 | 735,531.74                | 764,571.00           | 0.00                 | 764,571.00                | 3.9%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>        |                |              | <b>1,158,639.44</b>       | <b>754,603.07</b>    | <b>1,913,242.51</b>       | <b>1,162,466.00</b>  | <b>870,300.00</b>    | <b>2,032,766.00</b>       | <b>6.2%</b>         |
| <b>TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                                       |                |              |                           |                      |                           |                      |                      |                           |                     |
| Transfers of Indirect Costs                                                             |                | 7310         | (594,497.00)              | 594,497.00           | 0.00                      | (480,865.00)         | 480,865.00           | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                                                 |                | 7350         | (105,074.00)              | 0.00                 | (105,074.00)              | (100,626.00)         | 0.00                 | (100,626.00)              | -4.2%               |
| Transfers of Direct Support Costs                                                       |                | 7370         | 0.00                      | 0.00                 | 0.00                      |                      |                      |                           |                     |
| Transfers of Direct Support Costs - Interfund                                           |                | 7380         | 0.00                      | 0.00                 | 0.00                      |                      |                      |                           |                     |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                                |                |              | <b>(699,571.00)</b>       | <b>594,497.00</b>    | <b>(105,074.00)</b>       | <b>(581,491.00)</b>  | <b>480,865.00</b>    | <b>(100,626.00)</b>       | <b>-4.2%</b>        |
| <b>TOTAL, EXPENDITURES</b>                                                              |                |              | <b>71,245,195.13</b>      | <b>37,601,007.77</b> | <b>108,846,202.90</b>     | <b>70,675,265.00</b> | <b>36,962,962.00</b> | <b>107,638,227.00</b>     | <b>-1.1%</b>        |

| Description                                                            | Resource Codes | Object Codes | 2007-08 Unaudited Actuals |                |                           | 2008-09 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         | 20,000.00                 | 0.00           | 20,000.00                 | 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         | 148,000.00                | 0.00           | 148,000.00                | 43,000.00        | 0.00           | 43,000.00                 | -70.9%              |
| (a) TOTAL, INTERFUND TRANSFERS IN                                      |                |              | 168,000.00                | 0.00           | 168,000.00                | 43,000.00        | 0.00           | 43,000.00                 | -74.4%              |
| <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         | 6,236.00                  | 0.00           | 6,236.00                  | 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         | 587,742.00                | 0.00           | 587,742.00                | 587,742.00       | 0.00           | 587,742.00                | 0.0%                |
| To: Cafeteria Fund                                                     |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                               |                | 7619         | 1,048,665.93              | 0.00           | 1,048,665.93              | 555,214.00       | 0.00           | 555,214.00                | -47.1%              |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                     |                |              | 1,642,643.93              | 0.00           | 1,642,643.93              | 1,142,956.00     | 0.00           | 1,142,956.00              | -30.4%              |
| <b>OTHER SOURCES/USES</b>                                              |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>                                                         |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments                       |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds<br>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<br>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<br>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%                |
| (c) TOTAL, SOURCES                                                     |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>                                                            |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from 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%                |
| (d) TOTAL, USES                                                        |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>                                                   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                               |                | 8980         | (8,709,358.04)            | 8,709,358.04   | 0.00                      | (9,958,662.00)   | 9,958,662.00   | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                                 |                | 8990         | 15,000.00                 | (15,000.00)    | 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%                |
| Transfers of Restricted Balances                                       |                | 8997         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Categorical Flexibility Transfers per Budget Act Section 12.40         |                | 8998         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL, CONTRIBUTIONS                                               |                |              | (8,694,358.04)            | 8,694,358.04   | 0.00                      | (9,958,662.00)   | 9,958,662.00   | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                             |                |              |                           |                |                           |                  |                |                           |                     |
| (a - b + c - d + e)                                                    |                |              | (10,169,001.97)           | 8,694,358.04   | (1,474,643.93)            | (11,058,618.00)  | 9,958,662.00   | (1,099,956.00)            | -25.4%              |

| Description                                                                                                    | Function Codes | Object Codes     | 2007-08 Unaudited Actuals |                |                           | 2008-09 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        | 71,409,674.71             | 2,037,794.34   | 73,447,469.05             | 71,494,691.00    | 2,032,827.00   | 73,527,518.00             | 0.1%                |
| 2) Federal Revenue                                                                                             |                | 8100-8299        | 151,487.95                | 6,582,226.78   | 6,733,714.73              | 155,000.00       | 6,285,141.00   | 6,440,141.00              | -4.4%               |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 6,907,991.35              | 13,145,080.92  | 20,053,072.27             | 6,361,254.00     | 11,350,369.00  | 17,711,623.00             | -11.7%              |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 2,952,038.52              | 7,377,567.69   | 10,329,606.21             | 1,281,479.00     | 7,335,963.00   | 8,617,442.00              | -16.6%              |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 81,421,192.53             | 29,142,669.73  | 110,563,862.26            | 79,292,424.00    | 27,004,300.00  | 106,296,724.00            | -3.9%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 49,033,625.72             | 24,242,037.91  | 73,275,663.63             | 48,776,830.00    | 23,494,428.00  | 72,271,258.00             | -1.4%               |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 9,144,429.65              | 5,374,519.32   | 14,518,948.97             | 8,245,883.00     | 5,404,731.00   | 13,650,614.00             | -6.0%               |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 1,391,603.04              | 3,998,535.81   | 5,390,138.85              | 1,494,327.00     | 4,051,641.00   | 5,545,968.00              | 2.9%                |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 5) Community Services                                                                                          | 5000-5999      |                  | 6,515.04                  | 0.00           | 6,515.04                  | 7,443.00         | 0.00           | 7,443.00                  | 14.2%               |
| 6) Enterprise                                                                                                  | 6000-6999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 7) General Administration                                                                                      | 7000-7999      |                  | 4,028,102.75              | 594,497.00     | 4,622,599.75              | 4,335,621.00     | 480,865.00     | 4,816,486.00              | 4.2%                |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 6,482,279.49              | 2,636,814.66   | 9,119,094.15              | 6,652,695.00     | 2,660,997.00   | 9,313,692.00              | 2.1%                |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 1,158,639.44              | 754,603.07     | 1,913,242.51              | 1,162,466.00     | 870,300.00     | 2,032,766.00              | 6.2%                |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 71,245,195.13             | 37,601,007.77  | 108,846,202.90            | 70,675,265.00    | 36,962,962.00  | 107,638,227.00            | -1.1%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 10,175,997.40             | (8,458,338.04) | 1,717,659.36              | 8,617,159.00     | (9,958,662.00) | (1,341,503.00)            | -178.1%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers                                                                                         |                |                  |                           |                |                           |                  |                |                           |                     |
| a) Transfers In                                                                                                |                | 8900-8929        | 168,000.00                | 0.00           | 168,000.00                | 43,000.00        | 0.00           | 43,000.00                 | -74.4%              |
| b) Transfers Out                                                                                               |                | 7600-7629        | 1,642,643.93              | 0.00           | 1,642,643.93              | 1,142,956.00     | 0.00           | 1,142,956.00              | -30.4%              |
| 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        | (8,694,358.04)            | 8,694,358.04   | 0.00                      | (9,958,662.00)   | 9,958,662.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                         |                |                  | (10,169,001.97)           | 8,694,358.04   | (1,474,643.93)            | (11,058,618.00)  | 9,958,662.00   | (1,099,956.00)            | -25.4%              |

| Description                                                                    | Function Codes | Object Codes | 2007-08 Unaudited Actuals |                |                           | 2008-09 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 + D4)</b>                     |                |              | 6,995.43                  | 236,020.00     | 243,015.43                | (2,441,459.00)   | 0.00           | (2,441,459.00)            | -1104.7%            |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                                      |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 8,748,927.79              | 4,852,823.43   | 13,601,751.22             | 8,755,923.22     | 5,088,843.43   | 13,844,766.65             | 1.8%                |
| 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)                                          |                |              | 8,748,927.79              | 4,852,823.43   | 13,601,751.22             | 8,755,923.22     | 5,088,843.43   | 13,844,766.65             | 1.8%                |
| d) Other Restatements                                                          |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 8,748,927.79              | 4,852,823.43   | 13,601,751.22             | 8,755,923.22     | 5,088,843.43   | 13,844,766.65             | 1.8%                |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 8,755,923.22              | 5,088,843.43   | 13,844,766.65             | 6,314,464.22     | 5,088,843.43   | 11,403,307.65             | -17.6%              |
| Components of Ending Fund Balance                                              |                |              |                           |                |                           |                  |                |                           |                     |
| a) Reserve for                                                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                                                 |                | 9711         | 100,000.00                | 0.00           | 100,000.00                | 100,000.00       | 0.00           | 100,000.00                | 0.0%                |
| Stores                                                                         |                | 9712         | 239,051.76                | 0.00           | 239,051.76                | 300,000.00       | 0.00           | 300,000.00                | 25.5%               |
| Prepaid Expenditures                                                           |                | 9713         | 1,070,965.60              | 0.00           | 1,070,965.60              | 800,000.00       | 0.00           | 800,000.00                | -25.3%              |
| 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                      | 5,088,843.43   | 5,088,843.43              | 0.00             | 5,088,843.43   | 5,088,843.43              | 0.0%                |
| b) Designated Amounts                                                          |                |              |                           |                |                           |                  |                |                           |                     |
| Designated for Economic Uncertainties                                          |                | 9770         | 4,176,824.86              | 0.00           | 4,176,824.86              | 4,098,970.00     | 0.00           | 4,098,970.00              | -1.9%               |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Designations (by Resource/Object)                                        |                | 9780         | 3,169,081.00              | 0.00           | 3,169,081.00              | 1,015,494.22     | 0.00           | 1,015,494.22              | -68.0%              |
| Reserve for 07/08 Compensation                                                 | 0000           | 9780         | 2,191,848.00              |                | 2,191,848.00              |                  |                |                           |                     |
| 079 PTA Grant                                                                  | 0000           | 9780         | 20,000.00                 |                | 20,000.00                 |                  |                |                           |                     |
| 090 School Site Impr                                                           | 0000           | 9780         | (101.00)                  |                | (101.00)                  |                  |                |                           |                     |
| 092 IB Program                                                                 | 0000           | 9780         | 18,689.00                 |                | 18,689.00                 |                  |                |                           |                     |
| 094 School Foundation                                                          | 0000           | 9780         | 34,288.00                 |                | 34,288.00                 |                  |                |                           |                     |
| 097 Supplemental Grant                                                         | 0000           | 9780         | 170,773.00                |                | 170,773.00                |                  |                |                           |                     |
| 101 Kinder Option II                                                           | 0000           | 9780         | (1,806.00)                |                | (1,806.00)                |                  |                |                           |                     |
| 107 Friday Night Live                                                          | 0000           | 9780         | 2,224.00                  |                | 2,224.00                  |                  |                |                           |                     |
| 116 Donations Acct                                                             | 0000           | 9780         | 176,929.00                |                | 176,929.00                |                  |                |                           |                     |
| 117 Intervention                                                               | 0000           | 9780         | 88,136.00                 |                | 88,136.00                 |                  |                |                           |                     |
| 119 Phelps Grant                                                               | 0000           | 9780         | 49,626.00                 |                | 49,626.00                 |                  |                |                           |                     |
| 367 API Rewards                                                                | 0000           | 9780         | 9,909.00                  |                | 9,909.00                  |                  |                |                           |                     |
| 416 Fine Arts                                                                  | 0000           | 9780         | 96,370.00                 |                | 96,370.00                 |                  |                |                           |                     |
| 442 Technology Donations                                                       | 0000           | 9780         | 67,149.00                 |                | 67,149.00                 |                  |                |                           |                     |
| 102/402/403 School Site Discretionary                                          | 0000           | 9780         | 237,704.00                |                | 237,704.00                |                  |                |                           |                     |
| 088 Pre K                                                                      | 0000           | 9780         | 7,343.00                  |                | 7,343.00                  |                  |                |                           |                     |
| c) Undesignated Amount                                                         |                | 9790         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| d) Unappropriated Amount                                                       |                | 9790         |                           |                |                           | 0.00             | 0.00           | 0.00                      |                     |



| Resource                          | Description                                                         | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget |
|-----------------------------------|---------------------------------------------------------------------|------------------------------|-------------------|
| 5640                              | Medi-Cal Billing Option                                             | 128,341.29                   | 128,341.29        |
| 6258                              | Physical Education Teacher Incentive Grants                         | 197,779.14                   | 197,779.14        |
| 6286                              | English Language Acquisition Program, Teacher Training & Student    | 150,011.65                   | 150,011.65        |
| 6296                              | Calif. Public School Library Act of 1998                            | 695.61                       | 695.61            |
| 6300                              | Lottery: Instructional Materials                                    | 285,430.32                   | 285,430.32        |
| 6377                              | Career Technical Education Equipment and Supplies                   | 31,378.82                    | 31,378.82         |
| 6405                              | School Safety & Violence Prevention, Grades 8-12                    | 30.00                        | 30.00             |
| 6500                              | Special Education                                                   | 87,765.97                    | 87,765.97         |
| 6760                              | Arts and Music Block Grant                                          | 235,755.64                   | 235,755.64        |
| 6761                              | Arts, Music, and Physical Education Supplies and Equipment          | 995,109.07                   | 995,109.07        |
| 7045                              | Targeted Instructional Improvement Grants Program (TIIG)            | 3,388.83                     | 3,388.83          |
| 7080                              | Supplemental School Counseling Program                              | 75,394.66                    | 75,394.66         |
| 7140                              | Gifted & Talented Education (GATE)                                  | 14,409.44                    | 14,409.44         |
| 7156                              | Instructional Materials Realignment, IMFRP (AB 1781)                | 651,890.11                   | 651,890.11        |
| 7157                              | Instructional Materials: English Language Learners                  | 58,243.10                    | 58,243.10         |
| 7158                              | Instructional Materials - Williams Case                             | 0.00                         | 0.00              |
| 7271                              | California Peer Assistance & Review Program for Teacher (CPARP)     | 131,242.17                   | 131,242.17        |
| 7294                              | Staff Development: Mathematics and Reading (AB 466)                 | 11,233.02                    | 11,233.02         |
| 7325                              | Staff Development: Administrator Training                           | 9,795.00                     | 9,795.00          |
| 7390                              | Pupil Retention Block Grant                                         | 5,370.23                     | 5,370.23          |
| 7392                              | Teacher Credentialing Block Grant                                   | 91,946.61                    | 91,946.61         |
| 7394                              | Targeted Instructional Improvement Block Grant                      | 343,415.36                   | 343,415.36        |
| 7395                              | School and Library Improvement Block Grant                          | 714,331.20                   | 714,331.20        |
| 7396                              | Discretionary Block Grant - School Site                             | 281,222.14                   | 281,222.14        |
| 7397                              | Discretionary Block Grant - School District                         | 269,946.00                   | 269,946.00        |
| 7398                              | Instructional Materials, Library Materials and Education Technology | 108,566.44                   | 108,566.44        |
| 7400                              | Quality Education Investment Act                                    | 206,151.61                   | 206,151.61        |
| Total, Legally Restricted Balance |                                                                     | 5,088,843.43                 | 5,088,843.43      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 1,040,334.23                 | 1,242,049.00      | 19.4%                 |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 1,153,176.64                 | 1,154,100.00      | 0.1%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 2,193,510.87                 | 2,396,149.00      | 9.2%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 311,174.29                   | 332,555.00        | 6.9%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 1,098,336.42                 | 1,332,343.00      | 21.3%                 |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 358,211.77                   | 402,025.00        | 12.2%                 |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 145,172.67                   | 134,550.00        | -7.3%                 |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 40,315.89                    | 65,091.00         | 61.5%                 |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                         |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399               | 80,074.00                    | 100,626.00        | 25.7%                 |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 2,033,285.04                 | 2,367,190.00      | 16.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 160,225.83                   | 28,959.00         | -81.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 100,000.00                   | 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                                                                        |                |                         | (100,000.00)                 | 0.00              | -100.0%               |

| Description                                                                    | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | 60,225.83                    | 28,959.00         | -51.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 52,302.67                    | 112,528.50        | 115.1%                |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 52,302.67                    | 112,528.50        | 115.1%                |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 52,302.67                    | 112,528.50        | 115.1%                |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 112,528.50                   | 141,487.50        | 25.7%                 |
| 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         | 1,759.62                     | 0.00              | -100.0%               |
| 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         | 110,768.88                   | 141,487.50        | 27.7%                 |
| c) Undesignated Amount                                                         |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                       |                |              |                              | 0.00              |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 206,650.73                   |                   |                       |
| 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         | 21,584.67                    |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 142,840.23                   |                   |                       |
| 5) Due from Other Funds                                              |                | 9310         | 113,122.89                   |                   |                       |
| 6) Stores                                                            |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                              |                | 9330         | 1,759.62                     |                   |                       |
| 8) Other Current Assets                                              |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                                      |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                                    |                |              | 485,958.14                   |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 97,974.92                    |                   |                       |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                |                | 9610         | 228,546.22                   |                   |                       |
| 4) Current Loans                                                     |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue                                                  |                | 9650         | 46,908.50                    |                   |                       |
| 6) Long-Term Liabilities                                             |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                                                |                |              | 373,429.64                   |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 112,528.50                   |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>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         | 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>                               |                |              |                              |                     |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00                | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00                | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00                | 0.0%                  |
| State Preschool                                          | 6055-6056      | 8590         | 757,903.88                   | 752,589.00          | -0.7%                 |
| All Other State Revenue                                  | All Other      | 8590         | 282,430.35                   | 489,460.00          | 73.3%                 |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>1,040,334.23</b>          | <b>1,242,049.00</b> | <b>19.4%</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         | 0.00                         | 0.00                | 0.0%                  |
| Interest                                                 |                | 8660         | 8,921.01                     | 9,000.00            | 0.9%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Child Development Parent Fees                            |                | 8673         | 1,144,255.63                 | 1,145,100.00        | 0.1%                  |
| 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>1,153,176.64</b>          | <b>1,154,100.00</b> | <b>0.1%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>2,193,510.87</b>          | <b>2,396,149.00</b> | <b>9.2%</b>           |

| Description                                            | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 311,174.29                   | 332,555.00          | 6.9%                  |
| 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>311,174.29</b>            | <b>332,555.00</b>   | <b>6.9%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Instructional Salaries                      |                | 2100         | 963,368.19                   | 1,085,488.00        | 12.7%                 |
| Classified Support Salaries                            |                | 2200         | 11,040.54                    | 20,055.00           | 81.6%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 61,062.17                    | 124,800.00          | 104.4%                |
| Clerical, Technical and Office Salaries                |                | 2400         | 62,478.06                    | 96,000.00           | 53.7%                 |
| Other Classified Salaries                              |                | 2900         | 387.46                       | 6,000.00            | 1448.5%               |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,098,336.42</b>          | <b>1,332,343.00</b> | <b>21.3%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS                                                   |                | 3101-3102    | 26,673.81                    | 29,238.00           | 9.6%                  |
| PERS                                                   |                | 3201-3202    | 65,150.24                    | 47,103.00           | -27.7%                |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 86,386.18                    | 105,292.00          | 21.9%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 139,821.47                   | 179,675.00          | 28.5%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 912.73                       | 8,962.00            | 881.9%                |
| Workers' Compensation                                  |                | 3601-3602    | 13,263.96                    | 12,533.00           | -5.5%                 |
| OPEB, Allocated                                        |                | 3701-3702    | 0.00                         | 0.00                | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| PERS Reduction                                         |                | 3801-3802    | 26,003.38                    | 19,222.00           | -26.1%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>358,211.77</b>            | <b>402,025.00</b>   | <b>12.2%</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         | 129,408.19                   | 122,550.00          | -5.3%                 |
| Noncapitalized Equipment                               |                | 4400         | 15,764.48                    | 12,000.00           | -23.9%                |
| Food                                                   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>145,172.67</b>            | <b>134,550.00</b>   | <b>-7.3%</b>          |

| Description                                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services                                                       |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences                                                           |                | 5200         | 12,151.60                    | 16,000.00           | 31.7%                 |
| 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         | 16,319.09                    | 18,166.00           | 11.3%                 |
| Professional/Consulting Services and Operating Expenditures                      |                | 5800         | 7,687.36                     | 20,425.00           | 165.7%                |
| Communications                                                                   |                | 5900         | 4,157.84                     | 10,500.00           | 152.5%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>40,315.89</b>             | <b>65,091.00</b>    | <b>61.5%</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>        |                |              |                              |                     |                       |
| Other Transfers Out                                                              |                |              |                              |                     |                       |
| All Other Transfers Out to All Others                                            |                | 7299         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service                                                                     |                |              |                              |                     |                       |
| Debt Service - Interest                                                          |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                                   |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <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         | 80,074.00                    | 100,626.00          | 25.7%                 |
| Transfers of Direct Support Costs                                                |                | 7370         | 0.00                         |                     |                       |
| Transfers of Direct Support Costs - Interfund                                    |                | 7380         | 0.00                         |                     |                       |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                         |                |              | <b>80,074.00</b>             | <b>100,626.00</b>   | <b>25.7%</b>          |
| <b>TOTAL, EXPENDITURES</b>                                                       |                |              | <b>2,033,285.04</b>          | <b>2,367,190.00</b> | <b>16.4%</b>          |

| Description                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 100,000.00                   | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 100,000.00                   | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                    |                |              |                              |                   |                       |
| Other Sources                                                     |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                           |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                       |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                       |                |              |                              |                   |                       |
| Transfers of Funds from 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%                  |
| Categorical Flexibility Transfers per Budget Act Section 12.40    |                | 8998         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (100,000.00)                 | 0.00              | -100.0%               |



| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 1,040,334.23                 | 1,242,049.00      | 19.4%                 |
| 4) Other Local Revenue                                                                                                |                | 8600-8799           | 1,153,176.64                 | 1,154,100.00      | 0.1%                  |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 2,193,510.87                 | 2,396,149.00      | 9.2%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 1,748,759.05                 | 1,889,708.00      | 8.1%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 186,724.25                   | 337,085.00        | 80.5%                 |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 80,074.00                    | 100,626.00        | 25.7%                 |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 17,727.74                    | 39,771.00         | 124.3%                |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 2,033,285.04                 | 2,367,190.00      | 16.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 160,225.83                   | 28,959.00         | -81.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 100,000.00                   | 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                                                                                |                |                     | (100,000.00)                 | 0.00              | -100.0%               |

| Description                                                                    | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | 60,225.83                    | 28,959.00         | -51.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 52,302.67                    | 112,528.50        | 115.1%                |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 52,302.67                    | 112,528.50        | 115.1%                |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 52,302.67                    | 112,528.50        | 115.1%                |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 112,528.50                   | 141,487.50        | 25.7%                 |
| 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         | 1,759.62                     | 0.00              | -100.0%               |
| All Others                                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                     |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                          |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                          |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                        |                | 9780         | 110,768.88                   | 141,487.50        | 27.7%                 |
| c) Undesignated Amount                                                         |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                       |                |              |                              | 0.00              |                       |

| <b>Resource</b> | <b>Description</b>                | <b>2007-08<br/>Unaudited Actuals</b> | <b>2008-09<br/>Budget</b> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                 | 0.00                      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources                                                                                      |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 2,590,454.96                 | 2,591,443.00      | 0.0%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 213,357.24                   | 206,475.00        | -3.2%                 |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 1,620,981.53                 | 1,861,976.00      | 14.9%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 4,424,793.73                 | 4,659,894.00      | 5.3%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 1,493,334.14                 | 1,543,073.00      | 3.3%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 548,533.67                   | 590,367.00        | 7.6%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 2,190,957.63                 | 2,280,895.00      | 4.1%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 169,806.24                   | 165,840.00        | -2.3%                 |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 11,739.25                    | 99,500.00         | 747.6%                |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                         |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399               | 25,000.00                    | 0.00              | -100.0%               |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 4,439,370.93                 | 4,679,675.00      | 5.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (14,577.20)                  | (19,781.00)       | 35.7%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 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 | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (14,577.20)                  | (19,781.00)       | 35.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 642,763.00                   | 628,185.80        | -2.3%                 |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 642,763.00                   | 628,185.80        | -2.3%                 |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 642,763.00                   | 628,185.80        | -2.3%                 |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 628,185.80                   | 608,404.80        | -3.1%                 |
| Components of Ending Fund Balance                                                 |                |              |                              |                   |                       |
| a) Reserve for                                                                    |                |              |                              |                   |                       |
| Revolving Cash                                                                    |                | 9711         | 1,521.00                     | 821.00            | -46.0%                |
| Stores                                                                            |                | 9712         | 84,851.22                    | 90,000.00         | 6.1%                  |
| Prepaid Expenditures                                                              |                | 9713         | 477.39                       | 0.00              | -100.0%               |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 541,336.19                   | 517,583.80        | -4.4%                 |
| c) Undesignated Amount                                                            |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 0.00              |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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         | 1,178,158.22                 |                   |                       |
| c) in Revolving Fund                                                 |                | 9130         | 1,521.00                     |                   |                       |
| d) with Fiscal Agent                                                 |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                                       |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                               |                | 9200         | 298.20                       |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 503,635.88                   |                   |                       |
| 5) Due from Other Funds                                              |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                            |                | 9320         | 84,851.22                    |                   |                       |
| 7) Prepaid Expenditures                                              |                | 9330         | 477.39                       |                   |                       |
| 8) Other Current Assets                                              |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                                      |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                                    |                |              | 1,768,941.91                 |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 1,056,601.66                 |                   |                       |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                                     |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue                                                  |                | 9650         | 84,154.21                    |                   |                       |
| 6) Long-Term Liabilities                                             |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                                                |                |              | 1,140,755.87                 |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 628,186.04                   |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 2,590,454.96                 | 2,591,443.00      | 0.0%                  |
| Other Federal Revenue                                    |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 2,590,454.96                 | 2,591,443.00      | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 213,357.24                   | 206,475.00        | -3.2%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 213,357.24                   | 206,475.00        | -3.2%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 1,562,126.52                 | 1,825,376.00      | 16.9%                 |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 23,020.87                    | 7,500.00          | -67.4%                |
| 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         | 35,834.14                    | 29,100.00         | -18.8%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 1,620,981.53                 | 1,861,976.00      | 14.9%                 |
| <b>TOTAL, REVENUES</b>                                   |                |              | 4,424,793.73                 | 4,659,894.00      | 5.3%                  |

| Description                                            | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>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         | 1,335,060.53                 | 1,368,352.00        | 2.5%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 158,273.61                   | 174,721.00          | 10.4%                 |
| 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>1,493,334.14</b>          | <b>1,543,073.00</b> | <b>3.3%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS                                                   |                | 3101-3102    | 0.00                         | 0.00                | 0.0%                  |
| PERS                                                   |                | 3201-3202    | 113,646.95                   | 115,000.00          | 1.2%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 110,871.38                   | 117,550.00          | 6.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 248,213.13                   | 274,687.00          | 10.7%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 980.89                       | 4,630.00            | 372.0%                |
| Workers' Compensation                                  |                | 3601-3602    | 14,065.81                    | 14,500.00           | 3.1%                  |
| OPEB, Allocated                                        |                | 3701-3702    | 60,755.51                    | 64,000.00           | 5.3%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| PERS Reduction                                         |                | 3801-3802    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>548,533.67</b>            | <b>590,367.00</b>   | <b>7.6%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 200,177.97                   | 208,895.00          | 4.4%                  |
| Noncapitalized Equipment                               |                | 4400         | 1,364.62                     | 3,000.00            | 119.8%                |
| Food                                                   |                | 4700         | 1,989,415.04                 | 2,069,000.00        | 4.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>2,190,957.63</b>          | <b>2,280,895.00</b> | <b>4.1%</b>           |



| Description                                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services                                                       |                | 5100         | 17,688.02                    | 18,000.00           | 1.8%                  |
| Travel and Conferences                                                           |                | 5200         | 10,805.17                    | 10,500.00           | -2.8%                 |
| Dues and Memberships                                                             |                | 5300         | 0.00                         | 0.00                | 0.0%                  |
| Insurance                                                                        |                | 5400-5450    | 2,071.86                     | 2,540.00            | 22.6%                 |
| Operations and Housekeeping Services                                             |                | 5500         | 58,110.09                    | 56,300.00           | -3.1%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                        |                | 5600         | 26,033.59                    | 25,000.00           | -4.0%                 |
| 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         | 49,336.81                    | 48,200.00           | -2.3%                 |
| Communications                                                                   |                | 5900         | 5,760.70                     | 5,300.00            | -8.0%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>169,806.24</b>            | <b>165,840.00</b>   | <b>-2.3%</b>          |
| <b>CAPITAL OUTLAY</b>                                                            |                |              |                              |                     |                       |
| Buildings and Improvements of Buildings                                          |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment                                                                        |                | 6400         | 8,415.08                     | 55,000.00           | 553.6%                |
| Equipment Replacement                                                            |                | 6500         | 3,324.17                     | 44,500.00           | 1238.7%               |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                     |                |              | <b>11,739.25</b>             | <b>99,500.00</b>    | <b>747.6%</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         | 25,000.00                    | 0.00                | -100.0%               |
| Transfers of Direct Support Costs                                                |                | 7370         | 0.00                         |                     |                       |
| Transfers of Direct Support Costs - Interfund                                    |                | 7380         | 0.00                         |                     |                       |
| <b>TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS</b>                         |                |              | <b>25,000.00</b>             | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>TOTAL, EXPENDITURES</b>                                                       |                |              | <b>4,439,370.93</b>          | <b>4,679,675.00</b> | <b>5.4%</b>           |

| Description                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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>                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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%                  |
| 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>                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                       |                |              |                              |                   |                       |
| Transfers of Funds from 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>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>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                     |                              |                   |                       |
| 1) Revenue Limit Sources                                                                                              |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                    |                | 8100-8299           | 2,590,454.96                 | 2,591,443.00      | 0.0%                  |
| 3) Other State Revenue                                                                                                |                | 8300-8599           | 213,357.24                   | 206,475.00        | -3.2%                 |
| 4) Other Local Revenue                                                                                                |                | 8600-8799           | 1,620,981.53                 | 1,861,976.00      | 14.9%                 |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 4,424,793.73                 | 4,659,894.00      | 5.3%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 4,356,260.84                 | 4,623,375.00      | 6.1%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 25,000.00                    | 0.00              | -100.0%               |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 58,110.09                    | 56,300.00         | -3.1%                 |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 4,439,370.93                 | 4,679,675.00      | 5.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (14,577.20)                  | (19,781.00)       | 35.7%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 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                                                                    | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (14,577.20)                  | (19,781.00)       | 35.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 642,763.00                   | 628,185.80        | -2.3%                 |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 642,763.00                   | 628,185.80        | -2.3%                 |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 642,763.00                   | 628,185.80        | -2.3%                 |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 628,185.80                   | 608,404.80        | -3.1%                 |
| Components of Ending Fund Balance                                              |                |              |                              |                   |                       |
| a) Reserve for                                                                 |                |              |                              |                   |                       |
| Revolving Cash                                                                 |                | 9711         | 1,521.00                     | 821.00            | -46.0%                |
| Stores                                                                         |                | 9712         | 84,851.22                    | 90,000.00         | 6.1%                  |
| Prepaid Expenditures                                                           |                | 9713         | 477.39                       | 0.00              | -100.0%               |
| All Others                                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                     |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                          |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                          |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                        |                | 9780         | 541,336.19                   | 517,583.80        | -4.4%                 |
| c) Undesignated Amount                                                         |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                       |                |              |                              | 0.00              |                       |

| <b>Resource</b> | <b>Description</b>                | <b>2007-08<br/>Unaudited Actuals</b> | <b>2008-09<br/>Budget</b> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                 | 0.00                      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 535,374.00                   | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 87,233.75                    | 45,000.00         | -48.4%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 622,607.75                   | 45,000.00         | -92.8%                |
| <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               | 584.14                       | 28,487.00         | 4776.7%               |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 309,583.77                   | 930,052.00        | 200.4%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 1,019,722.31                 | 183,729.00        | -82.0%                |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                         |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 1,329,890.22                 | 1,142,268.00      | -14.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (707,282.47)                 | (1,097,268.00)    | 55.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 587,742.00                   | 587,742.00        | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 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                                                                        |                |                         | 587,742.00                   | 587,742.00        | 0.0%                  |

| Description                                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (119,540.47)                 | (509,526.00)      | 326.2%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 2,423,633.97                 | 2,304,093.50      | -4.9%                 |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 2,423,633.97                 | 2,304,093.50      | -4.9%                 |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 2,423,633.97                 | 2,304,093.50      | -4.9%                 |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 2,304,093.50                 | 1,794,567.50      | -22.1%                |
| Components of Ending Fund Balance                                                 |                |              |                              |                   |                       |
| a) Reserve for                                                                    |                |              |                              |                   |                       |
| Revolving Cash                                                                    |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                            |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                              |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                        |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                        |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                             |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                             |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 2,304,093.50                 | 1,794,567.50      | -22.1%                |
| c) Undesignated Amount                                                            |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 0.00              |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 2,306,719.67                 |                   |                       |
| 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         | 5,563.17                     |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                              |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                            |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                              |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                              |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                                      |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                                    |                |              | 2,312,282.84                 |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 8,189.34                     |                   |                       |
| 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                                                |                |              | 8,189.34                     |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 2,304,093.50                 |                   |                       |



| Description                                              | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Deferred Maintenance Allowance                           |                | 8540         | 535,374.00                   | 0.00              | -100.0%               |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>535,374.00</b>            | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 87,233.75                    | 45,000.00         | -48.4%                |
| 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>87,233.75</b>             | <b>45,000.00</b>  | <b>-48.4%</b>         |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>622,607.75</b>            | <b>45,000.00</b>  | <b>-92.8%</b>         |

| Description                         | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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                         | 0.00              | 0.0%                  |
| PERS Reduction                      |                | 3801-3802    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits             |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <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         | 584.14                       | 28,487.00         | 4776.7%               |
| Noncapitalized Equipment            |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>    |                |              | <b>584.14</b>                | <b>28,487.00</b>  | <b>4776.7%</b>        |

| Description                                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services                                                       |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences                                                           |                | 5200         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                        |                | 5600         | 261,031.75                   | 873,000.00          | 234.4%                |
| Transfers of Direct Costs                                                        |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                                            |                | 5750         | 2,442.30                     | 0.00                | -100.0%               |
| Professional/Consulting Services and Operating Expenditures                      |                | 5800         | 46,109.72                    | 57,052.00           | 23.7%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>309,583.77</b>            | <b>930,052.00</b>   | <b>200.4%</b>         |
| <b>CAPITAL OUTLAY</b>                                                            |                |              |                              |                     |                       |
| Land Improvements                                                                |                | 6170         | 1,243.75                     | 0.00                | -100.0%               |
| Buildings and Improvements of Buildings                                          |                | 6200         | 1,018,478.56                 | 183,729.00          | -82.0%                |
| Equipment                                                                        |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement                                                            |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                     |                |              | <b>1,019,722.31</b>          | <b>183,729.00</b>   | <b>-82.0%</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 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>1,329,890.22</b>          | <b>1,142,268.00</b> | <b>-14.1%</b>         |

| Description                                                        | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| From: General, Special Reserve,<br>& Building Funds                |                | 8915         | 587,742.00                   | 587,742.00        | 0.0%                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>587,742.00</b>            | <b>587,742.00</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<br>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 of Funds from<br>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<br/>(a - b + c - d + e)</b> |                |              | <b>587,742.00</b>            | <b>587,742.00</b> | <b>0.0%</b>           |

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 535,374.00                   | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                                |                | 8600-8799           | 87,233.75                    | 45,000.00         | -48.4%                |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 622,607.75                   | 45,000.00         | -92.8%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 1,329,890.22                 | 1,142,268.00      | -14.1%                |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 1,329,890.22                 | 1,142,268.00      | -14.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     |                              |                   |                       |
|                                                                                                                       |                |                     | (707,282.47)                 | (1,097,268.00)    | 55.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 587,742.00                   | 587,742.00        | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 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                                                                                |                |                     | 587,742.00                   | 587,742.00        | 0.0%                  |

| Description                                                                    | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (119,540.47)                 | (509,526.00)      | 326.2%                |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 2,423,633.97                 | 2,304,093.50      | -4.9%                 |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 2,423,633.97                 | 2,304,093.50      | -4.9%                 |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 2,423,633.97                 | 2,304,093.50      | -4.9%                 |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 2,304,093.50                 | 1,794,567.50      | -22.1%                |
| Components of Ending Fund Balance                                              |                |              |                              |                   |                       |
| a) Reserve for                                                                 |                |              |                              |                   |                       |
| Revolving Cash                                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                           |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                     |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                          |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                          |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                        |                | 9780         | 2,304,093.50                 | 1,794,567.50      | -22.1%                |
| c) Undesignated Amount                                                         |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                       |                |              |                              | 0.00              |                       |

| <b>Resource</b> | <b>Description</b>                | <b>2007-08<br/>Unaudited Actuals</b> | <b>2008-09<br/>Budget</b> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                 | 0.00                      |

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

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 0.00                         | 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,<br>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                                                                                        |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 6,236.00                     | 0.00              | -100.0%               |
| b) Transfers Out                                                                                              |                | 7600-7629               | 20,000.00                    | 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                                                                        |                |                         | (13,764.00)                  | 0.00              | -100.0%               |



| Description                                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (13,764.00)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 3,711,319.20                 | 3,697,555.20      | -0.4%                 |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 3,711,319.20                 | 3,697,555.20      | -0.4%                 |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 3,711,319.20                 | 3,697,555.20      | -0.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 3,697,555.20                 | 3,697,555.20      | 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 3,697,555.20                 | 3,697,555.20      | 0.0%                  |
| c) Undesignated Amount                                                            |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 0.00              |                       |

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

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 3,706,064.82                 |                   |                       |
| 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                                                    |                |              | 3,706,064.82                 |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                |                | 9610         | 8,509.62                     |                   |                       |
| 4) Current Loans                                                     |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue                                                  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                                             |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                                                |                |              | 8,509.62                     |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 3,697,555.20                 |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 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%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF                                          |                | 8912         | 6,236.00                     | 0.00              | -100.0%               |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                         |                |              | 6,236.00                     | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF                                            |                | 7612         | 20,000.00                    | 0.00              | -100.0%               |
| To: State School Building Fund/<br>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>                        |                |              | 20,000.00                    | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                   |                |              |                              |                   |                       |
| Other Sources                                                    |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>                                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                      |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d)    |                |              | (13,764.00)                  | 0.00              | -100.0%               |

Unaudited Actuals  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Function

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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 (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 6,236.00                     | 0.00              | -100.0%               |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 20,000.00                    | 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                                                                                |                |                     | (13,764.00)                  | 0.00              | -100.0%               |

| Description                                                                    | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (13,764.00)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 3,711,319.20                 | 3,697,555.20      | -0.4%                 |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 3,711,319.20                 | 3,697,555.20      | -0.4%                 |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 3,711,319.20                 | 3,697,555.20      | -0.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 3,697,555.20                 | 3,697,555.20      | 0.0%                  |
| Components of Ending Fund Balance                                              |                |              |                              |                   |                       |
| a) Reserve for                                                                 |                |              |                              |                   |                       |
| Revolving Cash                                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                           |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                     |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                          |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                          |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                        |                | 9780         | 3,697,555.20                 | 3,697,555.20      | 0.0%                  |
| c) Undesignated Amount                                                         |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                       |                |              |                              | 0.00              |                       |

| <b>Resource</b> | <b>Description</b>                | <b>2007-08<br/>Unaudited Actuals</b> | <b>2008-09<br/>Budget</b> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                 | 0.00                      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 252,009.03                   | 107,390.00        | -57.4%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 252,009.03                   | 107,390.00        | -57.4%                |
| <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               | 45,731.20                    | 205,520.00        | 349.4%                |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 442,725.56                   | 189,211.00        | -57.3%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 2,621,188.67                 | 2,876,448.00      | 9.7%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                         |                | 7100-7299,<br>7400-7499 | 1,354,183.75                 | 1,089,246.00      | -19.6%                |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 4,463,829.18                 | 4,360,425.00      | -2.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,211,820.15)               | (4,253,035.00)    | 1.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 1,221,931.00                 | 814,812.00        | -33.3%                |
| b) Transfers Out                                                                                              |                | 7600-7629               | 48,000.00                    | 43,000.00         | -10.4%                |
| 2) Other Sources/Uses                                                                                         |                |                         |                              |                   |                       |
| a) Sources                                                                                                    |                | 8930-8979               | 743,626.66                   | 700,000.00        | -5.9%                 |
| 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                                                                        |                |                         | 1,917,557.66                 | 1,471,812.00      | -23.2%                |



| Description                                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (2,294,262.49)               | (2,781,223.00)    | 21.2%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 6,754,183.81                 | 4,459,921.32      | -34.0%                |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 6,754,183.81                 | 4,459,921.32      | -34.0%                |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 6,754,183.81                 | 4,459,921.32      | -34.0%                |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 4,459,921.32                 | 1,678,698.32      | -62.4%                |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 4,459,921.32                 | 1,678,698.32      | -62.4%                |
| c) Undesignated Amount                                                            |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 0.00              |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 4,615,816.79                 |                   |                       |
| 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         | 11,515.78                    |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                              |                | 9310         | 85,503.48                    |                   |                       |
| 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                                                    |                |              | 4,712,836.05                 |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 237,055.99                   |                   |                       |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                |                | 9610         | 15,858.74                    |                   |                       |
| 4) Current Loans                                                     |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue                                                  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                                             |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                                                |                |              | 252,914.73                   |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 4,459,921.32                 |                   |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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>                                           |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other                  |                |              |                              |                   |                       |
| Homeowners' Exemptions                                               |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>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>                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                           |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes                     |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                                 |                |              |                              |                   |                       |
|                                                                      |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other                                                                |                |              |                              |                   |                       |
|                                                                      |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction         |                |              |                              |                   |                       |
|                                                                      |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                |              |                              |                   |                       |
|                                                                      |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                                  |                |              |                              |                   |                       |
|                                                                      |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                                   |                |              |                              |                   |                       |
|                                                                      |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                             |                |              |                              |                   |                       |
|                                                                      |                | 8660         | 252,009.03                   | 107,390.00        | -57.4%                |
| 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>                                    |                |              | 252,009.03                   | 107,390.00        | -57.4%                |
| <b>TOTAL, REVENUES</b>                                               |                |              | 252,009.03                   | 107,390.00        | -57.4%                |

| Description                                               | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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                         | 0.00              | 0.0%                  |
| PERS Reduction                                            |                | 3801-3802    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <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         | 14,403.12                    | 4,300.00          | -70.1%                |
| Noncapitalized Equipment                                  |                | 4400         | 31,328.08                    | 201,220.00        | 542.3%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                          |                |              | 45,731.20                    | 205,520.00        | 349.4%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 75,021.63                    | 200.00            | -99.7%                |

| Description                                                                        | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 367,703.93                   | 189,011.00          | -48.6%                |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>442,725.56</b>            | <b>189,211.00</b>   | <b>-57.3%</b>         |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                     |                       |
| Land                                                                               |                | 6100         | 10,170.00                    | 0.00                | -100.0%               |
| Land Improvements                                                                  |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings                                            |                | 6200         | 1,867,392.01                 | 2,176,448.00        | 16.6%                 |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00                | 0.0%                  |
| Equipment                                                                          |                | 6400         | 743,626.66                   | 700,000.00          | -5.9%                 |
| Equipment Replacement                                                              |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                       |                |              | <b>2,621,188.67</b>          | <b>2,876,448.00</b> | <b>9.7%</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                                                                       |                |              |                              |                     |                       |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service - Interest                                                            |                | 7438         | 127,748.33                   | 100,431.00          | -21.4%                |
| Other Debt Service - Principal                                                     |                | 7439         | 1,226,435.42                 | 988,815.00          | -19.4%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>   |                |              | <b>1,354,183.75</b>          | <b>1,089,246.00</b> | <b>-19.6%</b>         |
| <b>TOTAL, EXPENDITURES</b>                                                         |                |              | <b>4,463,829.18</b>          | <b>4,360,425.00</b> | <b>-2.3%</b>          |

| Description                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 1,221,931.00                 | 814,812.00        | -33.3%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 1,221,931.00                 | 814,812.00        | -33.3%                |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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         | 48,000.00                    | 43,000.00         | -10.4%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 48,000.00                    | 43,000.00         | -10.4%                |

| Description                                                        | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                     |                |              |                              |                   |                       |
| Proceeds                                                           |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                        |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings            |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                      |                |              |                              |                   |                       |
| County School Bldg Aid                                             |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                            |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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         | 743,626.66                   | 700,000.00        | -5.9%                 |
| (c) TOTAL, SOURCES                                                 |                |              | 743,626.66                   | 700,000.00        | -5.9%                 |
| <b>USES</b>                                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>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%                  |
| (e) TOTAL, CONTRIBUTIONS                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 1,917,557.66                 | 1,471,812.00      | -23.2%                |

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 252,009.03                   | 107,390.00        | -57.4%                |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 252,009.03                   | 107,390.00        | -57.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 3,109,645.43                 | 3,271,179.00      | 5.2%                  |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 1,354,183.75                 | 1,089,246.00      | -19.6%                |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 4,463,829.18                 | 4,360,425.00      | -2.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     |                              |                   |                       |
|                                                                                                                       |                |                     | (4,211,820.15)               | (4,253,035.00)    | 1.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 1,221,931.00                 | 814,812.00        | -33.3%                |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 48,000.00                    | 43,000.00         | -10.4%                |
| 2) Other Sources/Uses                                                                                                 |                |                     |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979           | 743,626.66                   | 700,000.00        | -5.9%                 |
| 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                                                                                |                |                     | 1,917,557.66                 | 1,471,812.00      | -23.2%                |



| Description                                                                       | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (2,294,262.49)               | (2,781,223.00)    | 21.2%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 6,754,183.81                 | 4,459,921.32      | -34.0%                |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 6,754,183.81                 | 4,459,921.32      | -34.0%                |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 6,754,183.81                 | 4,459,921.32      | -34.0%                |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 4,459,921.32                 | 1,678,698.32      | -62.4%                |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                           |                | 9780         | 4,459,921.32                 | 1,678,698.32      | -62.4%                |
| c) Undesignated Amount                                                            |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                | 9790         |                              | 0.00              |                       |

| <u>Resource</u> | <u>Description</u>                | <u>2007-08</u><br><u>Unaudited Actuals</u> | <u>2008-09</u><br><u>Budget</u> |
|-----------------|-----------------------------------|--------------------------------------------|---------------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                       | 0.00                            |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 477,001.84                   | 290,500.00        | -39.1%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 477,001.84                   | 290,500.00        | -39.1%                |
| <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               | 41,227.01                    | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 57,706.80                    | 10,302.00         | -82.1%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 161,259.73                   | 245,500.00        | 52.2%                 |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                         |                | 7100-7299,<br>7400-7499 | 40,262.86                    | 40,263.00         | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 300,456.40                   | 296,065.00        | -1.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 176,545.44                   | (5,565.00)        | -103.2%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 26,734.93                    | 37,000.00         | 38.4%                 |
| b) Transfers Out                                                                                              |                | 7600-7629               | 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                                                                        |                |                         | 26,734.93                    | 37,000.00         | 38.4%                 |

| Description                                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 203,280.37                   | 31,435.00         | -84.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 1,260,577.68                 | 1,463,858.05      | 16.1%                 |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 1,260,577.68                 | 1,463,858.05      | 16.1%                 |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 1,260,577.68                 | 1,463,858.05      | 16.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 1,463,858.05                 | 1,495,293.05      | 2.1%                  |
| Components of Ending Fund Balance                                                 |                |              |                              |                   |                       |
| a) Reserve for                                                                    |                |              |                              |                   |                       |
| Revolving Cash                                                                    |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                            |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                              |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                        |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                        |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                             |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                             |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 1,463,858.05                 | 1,495,293.05      | 2.1%                  |
| c) Undesignated Amount                                                            |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 0.00              |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 1,469,246.93                 |                   |                       |
| 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         | 50,414.50                    |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                              |                | 9310         | 19,274.98                    |                   |                       |
| 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                                                    |                |              | 1,538,936.41                 |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 51,234.90                    |                   |                       |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                |                | 9610         | 23,843.46                    |                   |                       |
| 4) Current Loans                                                     |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue                                                  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                                             |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                                                |                |              | 75,078.36                    |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 1,463,858.05                 |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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         | 57,312.77                    | 45,000.00         | -21.5%                |
| Net Increase (Decrease) in the Fair Value of Investments |                |              |                              |                   |                       |
|                                                          |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                |                | 8681         | 419,689.07                   | 245,500.00        | -41.5%                |
| 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>                        |                |              | 477,001.84                   | 290,500.00        | -39.1%                |
| <b>TOTAL, REVENUES</b>                                   |                |              | 477,001.84                   | 290,500.00        | -39.1%                |

| Description                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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                         | 0.00              | 0.0%                  |
| PERS Reduction                                       |                | 3801-3802    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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         | 22,302.63                    | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400         | 18,924.38                    | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 41,227.01                    | 0.00              | -100.0%               |

| Description                                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                   |                       |
| Subagreements for Services                                                       |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 8,800.08                     | 8,802.00          | 0.0%                  |
| Transfers of Direct Costs                                                        |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                            |                | 5750         | 18,763.67                    | 0.00              | -100.0%               |
| Professional/Consulting Services and Operating Expenditures                      |                | 5800         | 30,143.05                    | 1,500.00          | -95.0%                |
| Communications                                                                   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>57,706.80</b>             | <b>10,302.00</b>  | <b>-82.1%</b>         |
| <b>CAPITAL OUTLAY</b>                                                            |                |              |                              |                   |                       |
| Land                                                                             |                | 6100         | 2,522.00                     | 0.00              | -100.0%               |
| Land Improvements                                                                |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                          |                | 6200         | 158,737.73                   | 245,500.00        | 54.7%                 |
| 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>161,259.73</b>            | <b>245,500.00</b> | <b>52.2%</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         | 40,262.86                    | 40,263.00         | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b> |                |              | <b>40,262.86</b>             | <b>40,263.00</b>  | <b>0.0%</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>300,456.40</b>            | <b>296,065.00</b> | <b>-1.5%</b>          |



| Description                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                        |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 26,734.93                    | 37,000.00         | 38.4%                 |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 26,734.93                    | 37,000.00         | 38.4%                 |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                         |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                    |                |              |                              |                   |                       |
| Proceeds                                                          |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                     |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                           |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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>                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                       |                |              |                              |                   |                       |
| Transfers of Funds from<br>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>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>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 26,734.93                    | 37,000.00         | 38.4%                 |

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 477,001.84                   | 290,500.00        | -39.1%                |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 477,001.84                   | 290,500.00        | -39.1%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 260,193.54                   | 255,802.00        | -1.7%                 |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 40,262.86                    | 40,263.00         | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 300,456.40                   | 296,065.00        | -1.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 176,545.44                   | (5,565.00)        | -103.2%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 26,734.93                    | 37,000.00         | 38.4%                 |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 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                                                                                |                |                     | 26,734.93                    | 37,000.00         | 38.4%                 |

| Description                                                                    | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | 203,280.37                   | 31,435.00         | -84.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 1,260,577.68                 | 1,463,858.05      | 16.1%                 |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 1,260,577.68                 | 1,463,858.05      | 16.1%                 |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 1,260,577.68                 | 1,463,858.05      | 16.1%                 |
| 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 (by Resource/Object)                                        |                | 9780         | 1,463,858.05                 | 1,495,293.05      | 2.1%                  |
| c) Undesignated Amount                                                         |                |              |                              |                   |                       |
|                                                                                |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                       |                |              |                              |                   |                       |
|                                                                                |                | 9790         |                              | 0.00              |                       |

| <u>Resource</u> | <u>Description</u>                | <u>2007-08<br/>Unaudited Actuals</u> | <u>2008-09<br/>Budget</u> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                 | 0.00                      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 0.00                         | 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,<br>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                                                                                        |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 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 | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| 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<br>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 | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 12.48                        |                   |                       |
| 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                                                    |                |              | 12.48                        |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                |                | 9610         | 12.48                        |                   |                       |
| 4) Current Loans                                                     |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue                                                  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                                             |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                                                |                |              | 12.48                        |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>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>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>Other Local Revenue</b>                               |                |              |                              |                   |                       |
| 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>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |



| Description                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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                         | 0.00              | 0.0%                  |
| PERS Reduction                                       |                | 3801-3802    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <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         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                   |                       |
| Subagreements for Services                                                       |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| 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>                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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>                                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>                                                       |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                               | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                                                |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                             |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund<br>From: All Other Funds |                | 8913         | 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>                                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                                            |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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>                                                 |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>                                             |                |              |                              |                   |                       |
| Proceeds                                                   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings    |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                              |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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 of Funds from<br>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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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 (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 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                                                                       | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                           |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| c) Undesignated Amount                                                            |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                | 9790         |                              | 0.00              |                       |

| <b>Resource</b> | <b>Description</b>                | <b>2007-08<br/>Unaudited Actuals</b> | <b>2008-09<br/>Budget</b> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                 | 0.00                      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 133,164.76                   | 101,000.00        | -24.2%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 133,164.76                   | 101,000.00        | -24.2%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 132.62                       | 0.00              | -100.0%               |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 11.46                        | 0.00              | -100.0%               |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 127.80                       | 1,169,000.00      | 914610.5%             |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 27,140.01                    | 44,000.00         | 62.1%                 |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | (26,808.24)                  | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                         |                | 7100-7299,<br>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                                                                                        |                |                         | 603.65                       | 1,213,000.00      | 200844.3%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 132,561.11                   | (1,112,000.00)    | -938.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 200,000.00                   | 314,113.00        | 57.1%                 |
| 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                                                                        |                |                         | (200,000.00)                 | (314,113.00)      | 57.1%                 |



| Description                                                                    | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (67,438.89)                  | (1,426,113.00)    | 2014.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 1,780,350.42                 | 1,712,911.53      | -3.8%                 |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 1,780,350.42                 | 1,712,911.53      | -3.8%                 |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 1,780,350.42                 | 1,712,911.53      | -3.8%                 |
| 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         | 1,712,911.53                 | 286,798.53        | -83.3%                |
| c) Undesignated Amount                                                         |                |              |                              |                   |                       |
| d) Unappropriated Amount                                                       |                | 9790         | 0.00                         | 0.00              |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 1,708,822.20                 |                   |                       |
| 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         | 4,238.51                     |                   |                       |
| 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                                                    |                |              | 1,713,060.71                 |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 149.18                       |                   |                       |
| 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                                                |                |              | 149.18                       |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 1,712,911.53                 |                   |                       |

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

| Description                                                  | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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<br>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<br>Not Subject to RL Deduction |                | 8625         | 52,462.88                    | 50,000.00         | -4.7%                 |
| Sales                                                        |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                           |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                     |                | 8660         | 80,701.88                    | 51,000.00         | -36.8%                |
| 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>                            |                |              | 133,164.76                   | 101,000.00        | -24.2%                |
| <b>TOTAL, REVENUES</b>                                       |                |              | 133,164.76                   | 101,000.00        | -24.2%                |

| Description                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                     |                       |
| Classified Support Salaries                          |                | 2200         | 132.62                       | 0.00                | -100.0%               |
| 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>132.62</b>                | <b>0.00</b>         | <b>-100.0%</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    | 10.14                        | 0.00                | -100.0%               |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00                | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.07                         | 0.00                | -100.0%               |
| Workers' Compensation                                |                | 3601-3602    | 1.25                         | 0.00                | -100.0%               |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00                | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| PERS Reduction                                       |                | 3801-3802    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | <b>11.46</b>                 | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                     |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 127.80                       | 1,000.00            | 682.5%                |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 1,168,000.00        | New                   |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | <b>127.80</b>                | <b>1,169,000.00</b> | <b>914610.5%</b>      |

| Description                                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                 |                |              |                              |                     |                       |
| Subagreements for Services                                                       |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| 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         | 22.50                        | 0.00                | -100.0%               |
| Professional/Consulting Services and Operating Expenditures                      |                | 5800         | 23,496.75                    | 39,000.00           | 66.0%                 |
| Communications                                                                   |                | 5900         | 3,620.76                     | 5,000.00            | 38.1%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                          |                |              | <b>27,140.01</b>             | <b>44,000.00</b>    | <b>62.1%</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         | (26,808.24)                  | 0.00                | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries  |                | 6300         | 0.00                         | 0.00                | 0.0%                  |
| Equipment                                                                        |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement                                                            |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                     |                |              | <b>(26,808.24)</b>           | <b>0.00</b>         | <b>-100.0%</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>603.65</b>                | <b>1,213,000.00</b> | <b>200844.3%</b>      |

| Description                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF                                          |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF                                            |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>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         | 200,000.00                   | 314,113.00        | 57.1%                 |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 200,000.00                   | 314,113.00        | 57.1%                 |

| Description                                                | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>                                             |                |              |                              |                   |                       |
| Proceeds                                                   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings    |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                              |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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 of Funds from<br>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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | (200,000.00)                 | (314,113.00)      | 57.1%                 |

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

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 133,164.76                   | 101,000.00        | -24.2%                |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 133,164.76                   | 101,000.00        | -24.2%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 603.65                       | 1,213,000.00      | 200844.3%             |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 603.65                       | 1,213,000.00      | 200844.3%             |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 132,561.11                   | (1,112,000.00)    | -938.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 200,000.00                   | 314,113.00        | 57.1%                 |
| 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                                                                                |                |                     | (200,000.00)                 | (314,113.00)      | 57.1%                 |



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

| Description                                                                       | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (67,438.89)                  | (1,426,113.00)    | 2014.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 1,780,350.42                 | 1,712,911.53      | -3.8%                 |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 1,780,350.42                 | 1,712,911.53      | -3.8%                 |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 1,780,350.42                 | 1,712,911.53      | -3.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 1,712,911.53                 | 286,798.53        | -83.3%                |
| Components of Ending Fund Balance                                                 |                |              |                              |                   |                       |
| a) Reserve for                                                                    |                |              |                              |                   |                       |
| Revolving Cash                                                                    |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                            |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                              |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                        |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                        |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                             |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                             |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                           |                | 9780         | 1,712,911.53                 | 286,798.53        | -83.3%                |
| c) Undesignated Amount                                                            |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                | 9790         |                              | 0.00              |                       |



| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 1,134,553.34                 | 1,057,000.00      | -6.8%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 1,134,553.34                 | 1,057,000.00      | -6.8%                 |
| <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               | 358,899.86                   | 366,027.00        | 2.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                         |                | 7100-7299,<br>7400-7499 | 722,305.08                   | 722,591.00        | 0.0%                  |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 1,081,204.94                 | 1,088,618.00      | 0.7%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 53,348.40                    | (31,618.00)       | -159.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                         |                |                         |                              |                   |                       |
| a) Sources                                                                                                    |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                       |                | 7630-7699               | 78,273.17                    | 37,000.00         | -52.7%                |
| 3) Contributions                                                                                              |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                         | (78,273.17)                  | (37,000.00)       | -52.7%                |

| Description                                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | (24,924.77)                  | (68,618.00)       | 175.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 1,561,594.73                 | 1,536,669.96      | -1.6%                 |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 1,561,594.73                 | 1,536,669.96      | -1.6%                 |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 1,561,594.73                 | 1,536,669.96      | -1.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 1,536,669.96                 | 1,468,051.96      | -4.5%                 |
| Components of Ending Fund Balance                                                 |                |              |                              |                   |                       |
| a) Reserve for                                                                    |                |              |                              |                   |                       |
| Revolving Cash                                                                    |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                            |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                              |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                        |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                        |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                             |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                             |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 1,536,669.96                 | 1,468,051.96      | -4.5%                 |
| c) Undesignated Amount                                                            |                |              |                              |                   |                       |
| d) Unappropriated Amount                                                          |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 12,884.68                    |                   |                       |
| 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         | 2,218,429.26                 |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                                       |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                               |                | 9200         | 223.59                       |                   |                       |
| 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                                                    |                |              | 2,231,537.53                 |                   |                       |
| <b>H. LIABILITIES</b>                                                |                |              |                              |                   |                       |
| 1) Accounts Payable                                                  |                | 9500         | 42,761.84                    |                   |                       |
| 2) Due to Grantor Governments                                        |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                                |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                                     |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue                                                  |                | 9650         | 652,105.67                   |                   |                       |
| 6) Long-Term Liabilities                                             |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                                                |                |              | 694,867.51                   |                   |                       |
| <b>I. FUND EQUITY</b>                                                |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 1,536,670.02                 |                   |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>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>                                           |                |              |                              |                     |                       |
| Tax Relief Subventions<br>Restricted Levies - Other                  |                |              |                              |                     |                       |
| Homeowners' Exemptions                                               |                | 8575         | 0.00                         | 0.00                | 0.0%                  |
| Other Subventions/In-Lieu<br>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<br>County and District Taxes                     |                |              |                              |                     |                       |
| Other Restricted Levies<br>Secured Roll                              |                | 8615         | 945,180.80                   | 885,000.00          | -6.4%                 |
| 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<br>Parcel Taxes                                 |                | 8621         | 0.00                         | 0.00                | 0.0%                  |
| Other                                                                |                | 8622         | 0.00                         | 0.00                | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction         |                | 8625         | 0.00                         | 0.00                | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                | 8629         | 0.00                         | 0.00                | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Leases and Rentals                                                   |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest                                                             |                | 8660         | 69,322.48                    | 54,000.00           | -22.1%                |
| Net Increase (Decrease) in the Fair Value of Investments             |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Other Local Revenue<br>All Other Local Revenue                       |                | 8699         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In from All Others                               |                | 8799         | 120,050.06                   | 118,000.00          | -1.7%                 |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                    |                |              | <b>1,134,553.34</b>          | <b>1,057,000.00</b> | <b>-6.8%</b>          |
| <b>TOTAL, REVENUES</b>                                               |                |              | <b>1,134,553.34</b>          | <b>1,057,000.00</b> | <b>-6.8%</b>          |

| Description                                               | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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                         | 0.00              | 0.0%                  |
| PERS Reduction                                            |                | 3801-3802    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <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         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                  |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| 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%                  |

Unaudited Actuals  
Capital Project Fund for Blended Component Units  
Expenditures by Object

| Description                                                                        | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 358,899.86                   | 366,027.00          | 2.0%                  |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>358,899.86</b>            | <b>366,027.00</b>   | <b>2.0%</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<br>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<br>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                                                                       |                |              |                              |                     |                       |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service - Interest                                                            |                | 7438         | 550,331.88                   | 541,463.00          | -1.6%                 |
| Other Debt Service - Principal                                                     |                | 7439         | 171,973.20                   | 181,128.00          | 5.3%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>   |                |              | <b>722,305.08</b>            | <b>722,591.00</b>   | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>                                                         |                |              | <b>1,081,204.94</b>          | <b>1,088,618.00</b> | <b>0.7%</b>           |



Unaudited Actuals  
Capital Project Fund for Blended Component Units  
Expenditures by Object

| Description                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| 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/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| To: Deferred Maintenance Fund                                    |                | 7615         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                         |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                    |                |              |                              |                   |                       |
| Proceeds                                                          |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                     |                |              |                              |                   |                       |
| County School Bldg Aid                                            |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                           |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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 of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                          |                | 7699         | 78,273.17                    | 37,000.00         | -52.7%                |
| (d) TOTAL, USES                                                   |                |              | 78,273.17                    | 37,000.00         | -52.7%                |
| <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%                  |
| (e) TOTAL, CONTRIBUTIONS                                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (78,273.17)                  | (37,000.00)       | -52.7%                |

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 1,134,553.34                 | 1,057,000.00      | -6.8%                 |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 1,134,553.34                 | 1,057,000.00      | -6.8%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 358,899.86                   | 366,027.00        | 2.0%                  |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 722,305.08                   | 722,591.00        | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 1,081,204.94                 | 1,088,618.00      | 0.7%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 53,348.40                    | (31,618.00)       | -159.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                 |                |                     |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                               |                | 7630-7699           | 78,273.17                    | 37,000.00         | 0.0%                  |
| 3) Contributions                                                                                                      |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                                |                |                     | (78,273.17)                  | (37,000.00)       | 0.0%                  |

| Description                                                                    | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (24,924.77)                  | (68,618.00)       | 175.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                    |                | 9791         | 1,561,594.73                 | 1,536,669.96      | -1.6%                 |
| b) Audit Adjustments                                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                          |                |              | 1,561,594.73                 | 1,536,669.96      | -1.6%                 |
| d) Other Restatements                                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 1,561,594.73                 | 1,536,669.96      | -1.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                                           |                |              | 1,536,669.96                 | 1,468,051.96      | -4.5%                 |
| Components of Ending Fund Balance                                              |                |              |                              |                   |                       |
| a) Reserve for                                                                 |                |              |                              |                   |                       |
| Revolving Cash                                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                         |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                           |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                     |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                     |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                          |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                          |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                        |                | 9780         | 1,536,669.96                 | 1,468,051.96      | -4.5%                 |
| c) Undesignated Amount                                                         |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                       |                | 9790         |                              | 0.00              |                       |

| <u>Resource</u> | <u>Description</u>                | <u>2007-08<br/>Unaudited Actuals</u> | <u>2008-09<br/>Budget</u> |
|-----------------|-----------------------------------|--------------------------------------|---------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                 | 0.00                      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 31,801.00                    | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 3,142,761.00                 | 3,273,703.00      | 4.2%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 3,174,562.00                 | 3,273,703.00      | 3.1%                  |
| <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               | 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,<br>7400-7499 | 3,038,675.00                 | 3,123,725.00      | 2.8%                  |
| 8) Transfers of Indirect/Direct Support Costs                                                                 |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 3,038,675.00                 | 3,123,725.00      | 2.8%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                              |                   |                       |
|                                                                                                               |                |                         | 135,887.00                   | 149,978.00        | 10.4%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 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 | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 135,887.00                   | 149,978.00        | 10.4%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 1,987,640.00                 | 2,123,527.00      | 6.8%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 1,987,640.00                 | 2,123,527.00      | 6.8%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 1,987,640.00                 | 2,123,527.00      | 6.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 2,123,527.00                 | 2,273,505.00      | 7.1%                  |
| Components of Ending Fund Balance                                                 |                |              |                              |                   |                       |
| a) Reserve for                                                                    |                |              |                              |                   |                       |
| Revolving Cash                                                                    |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                            |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                              |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                        |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                        |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                             |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                             |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of<br>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                                                            |                |              | 2,123,527.00                 |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 2,273,505.00      |                       |

| Description                                                          | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                                     |                |              |                              |                   |                       |
| 1) Cash                                                              |                |              |                              |                   |                       |
| a) in County Treasury                                                |                | 9110         | 2,118,591.00                 |                   |                       |
| 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         | 4,936.00                     |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                              |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                            |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                              |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                              |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                                      |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                                    |                |              | 2,123,527.00                 |                   |                       |
| <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<br>(must agree with line F2) (G10 - H7) |                |              | 2,123,527.00                 |                   |                       |



| Description                                                                                   | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>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>                                                                    |                |              |                              |                     |                       |
| Tax Relief Subventions<br>Voted Indebtedness Levies                                           |                |              |                              |                     |                       |
| Homeowners' Exemptions                                                                        |                | 8571         | 31,801.00                    | 0.00                | -100.0%               |
| Other Subventions/In-Lieu<br>Taxes                                                            |                | 8572         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                                                             |                |              | <b>31,801.00</b>             | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>OTHER LOCAL REVENUE</b>                                                                    |                |              |                              |                     |                       |
| Other Local Revenue<br>County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 2,730,824.00                 | 3,035,930.00        | 11.2%                 |
| Unsecured Roll                                                                                |                | 8612         | 133,905.00                   | 0.00                | -100.0%               |
| Prior Years' Taxes                                                                            |                | 8613         | 126,227.00                   | 127,094.00          | 0.7%                  |
| Supplemental Taxes                                                                            |                | 8614         | 97,738.00                    | 68,416.00           | -30.0%                |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes                          |                | 8629         | 0.00                         | 0.00                | 0.0%                  |
| Interest                                                                                      |                | 8660         | 54,067.00                    | 42,263.00           | -21.8%                |
| Net Increase (Decrease) in the Fair Value of Investments                                      |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Other Local Revenue<br>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>3,142,761.00</b>          | <b>3,273,703.00</b> | <b>4.2%</b>           |
| <b>TOTAL, REVENUES</b>                                                                        |                |              | <b>3,174,562.00</b>          | <b>3,273,703.00</b> | <b>3.1%</b>           |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

| Description                                                                      | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)</b>        |                |              |                              |                     |                       |
| Debt Service                                                                     |                |              |                              |                     |                       |
| Bond Redemptions                                                                 |                | 7433         | 1,030,000.00                 | 1,155,000.00        | 12.1%                 |
| Bond Interest and Other Service<br>Charges                                       |                | 7434         | 2,008,675.00                 | 1,968,725.00        | -2.0%                 |
| 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>3,038,675.00</b>          | <b>3,123,725.00</b> | <b>2.8%</b>           |
| <b>TOTAL, EXPENDITURES</b>                                                       |                |              | <b>3,038,675.00</b>          | <b>3,123,725.00</b> | <b>2.8%</b>           |

| Description                                                   | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                              |                   |                       |
| To: General Fund                                              |                | 7614         | 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>                     |                |              | 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 of Funds from 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><br>(a - b + c - d) |                |              | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

| Description                                                                                                           | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 31,801.00                    | 0.00              | -100.0%               |
| 4) Other Local Revenue                                                                                                |                | 8600-8799           | 3,142,761.00                 | 3,273,703.00      | 4.2%                  |
| 5) TOTAL, REVENUES                                                                                                    |                |                     | 3,174,562.00                 | 3,273,703.00      | 3.1%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                        | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                     | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                     | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                                 | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                 | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                         | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                             | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                     | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                        | 9000-9999      | Except<br>7600-7699 | 3,038,675.00                 | 3,123,725.00      | 2.8%                  |
| 10) TOTAL, EXPENDITURES                                                                                               |                |                     | 3,038,675.00                 | 3,123,725.00      | 2.8%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 135,887.00                   | 149,978.00        | 10.4%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                                      |                | 7600-7629           | 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                                                                       | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 135,887.00                   | 149,978.00        | 10.4%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                                         |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 1,987,640.00                 | 2,123,527.00      | 6.8%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 1,987,640.00                 | 2,123,527.00      | 6.8%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                         |                |              | 1,987,640.00                 | 2,123,527.00      | 6.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                                              |                |              | 2,123,527.00                 | 2,273,505.00      | 7.1%                  |
| Components of Ending Fund Balance                                                 |                |              |                              |                   |                       |
| a) Reserve for                                                                    |                |              |                              |                   |                       |
| Revolving Cash                                                                    |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                            |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                                              |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                        |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                                                   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                                                        |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                                             |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                                             |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                           |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| c) Undesignated Amount                                                            |                | 9790         | 2,123,527.00                 |                   |                       |
| d) Unappropriated Amount                                                          |                | 9790         |                              | 2,273,505.00      |                       |

| <u>Resource</u> | <u>Description</u>                | <u>2007-08</u><br><u>Unaudited Actuals</u> | <u>2008-09</u><br><u>Budget</u> |
|-----------------|-----------------------------------|--------------------------------------------|---------------------------------|
|                 | Total, Legally Restricted Balance | 0.00                                       | 0.00                            |

| Description                                                                                               | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 1,314,827.76                 | 1,002,263.00      | -23.8%                |
| 5) TOTAL, REVENUES                                                                                        |                |                         | 1,314,827.76                 | 1,002,263.00      | -23.8%                |
| <b>B. EXPENSES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                    |                | 2000-2999               | 91,457.60                    | 72,713.00         | -20.5%                |
| 3) Employee Benefits                                                                                      |                | 3000-3999               | 29,045.04                    | 24,527.00         | -15.6%                |
| 4) Books and Supplies                                                                                     |                | 4000-4999               | 120,456.55                   | 150,400.00        | 24.9%                 |
| 5) Services and Other Operating Expenses                                                                  |                | 5000-5999               | 954,000.98                   | 1,144,358.00      | 20.0%                 |
| 6) Depreciation                                                                                           |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                     |                | 7100-7299,<br>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                                                                                        |                |                         | 1,194,960.17                 | 1,391,998.00      | 16.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 119,867.59                   | (389,735.00)      | -425.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                    |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                    |                |                         |                              |                   |                       |
| a) Transfers In                                                                                           |                | 8900-8929               | 0.00                         | 277,000.00        | New                   |
| b) Transfers Out                                                                                          |                | 7600-7629               | 0.00                         | 277,000.00        | New                   |
| 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 | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET ASSETS (C + D4)</b>                      |                |              | 119,867.59                   | (389,735.00)      | -425.1%               |
| <b>F. NET ASSETS</b>                                                              |                |              |                              |                   |                       |
| 1) Beginning Net Assets                                                           |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 1,441,792.38                 | 1,561,659.97      | 8.3%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 1,441,792.38                 | 1,561,659.97      | 8.3%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Assets (F1c + F1d)                                      |                |              | 1,441,792.38                 | 1,561,659.97      | 8.3%                  |
| 2) Ending Net Assets, June 30 (E + F1e)                                           |                |              | 1,561,659.97                 | 1,171,924.97      | -25.0%                |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 1,561,659.97                 | 1,171,924.97      | -25.0%                |
| c) Undesignated Amount                                                            |                |              |                              |                   |                       |
| d) Unappropriated Amount                                                          |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| Description                                         | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 3,382,042.35                 |                   |                       |
| 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         | 75,000.00                    |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 66,982.44                    |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 59,618.09                    |                   |                       |
| 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                                   |                |              | 3,583,642.88                 |                   |                       |

| Description                                                 | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>H. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable                                         |                | 9500         | 90,216.75                    |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 32,833.16                    |                   |                       |
| 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         | 1,898,933.00                 |                   |                       |
| 7) TOTAL, LIABILITIES                                       |                |              | 2,021,982.91                 |                   |                       |
| <b>I. NET ASSETS</b>                                        |                |              |                              |                   |                       |
| Net Assets, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 1,561,659.97                 |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| Sales                                                    |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Interest                                                 |                | 8660         | 133,508.80                   | 94,900.00           | -28.9%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| In-District Premiums/<br>Contributions                   |                | 8674         | 950,690.08                   | 834,363.00          | -12.2%                |
| All Other Fees and Contracts                             |                | 8689         | 165,013.88                   | 73,000.00           | -55.8%                |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| All Other Local Revenue                                  |                | 8699         | 65,615.00                    | 0.00                | -100.0%               |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,314,827.76</b>          | <b>1,002,263.00</b> | <b>-23.8%</b>         |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,314,827.76</b>          | <b>1,002,263.00</b> | <b>-23.8%</b>         |

| Description                                            | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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         | 59,919.95                    | 61,542.00         | 2.7%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 31,537.65                    | 11,171.00         | -64.6%                |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>91,457.60</b>             | <b>72,713.00</b>  | <b>-20.5%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS                                                   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                   |                | 3201-3202    | 8,515.22                     | 6,676.00          | -21.6%                |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 6,850.51                     | 5,133.00          | -25.1%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 9,830.21                     | 9,167.00          | -6.7%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 62.47                        | 216.00            | 245.8%                |
| Workers' Compensation                                  |                | 3601-3602    | 869.33                       | 674.00            | -22.5%                |
| OPEB, Allocated                                        |                | 3701-3702    | (481.10)                     | 0.00              | -100.0%               |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| PERS Reduction                                         |                | 3801-3802    | 3,398.40                     | 2,661.00          | -21.7%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>29,045.04</b>             | <b>24,527.00</b>  | <b>-15.6%</b>         |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 77,360.66                    | 101,300.00        | 30.9%                 |
| Noncapitalized Equipment                               |                | 4400         | 43,095.89                    | 49,100.00         | 13.9%                 |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>120,456.55</b>            | <b>150,400.00</b> | <b>24.9%</b>          |

| Description                                                    | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                     |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences                                         |                | 5200         | 2,725.00                     | 4,080.00            | 49.7%                 |
| Dues and Memberships                                           |                | 5300         | 0.00                         | 500.00              | New                   |
| Insurance                                                      |                | 5400-5450    | 329,816.78                   | 464,325.00          | 40.8%                 |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 1,000.00            | New                   |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 117,759.13                   | 74,053.00           | -37.1%                |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 502,505.35                   | 599,200.00          | 19.2%                 |
| Communications                                                 |                | 5900         | 1,194.72                     | 1,200.00            | 0.4%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | <b>954,000.98</b>            | <b>1,144,358.00</b> | <b>20.0%</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>1,194,960.17</b>          | <b>1,391,998.00</b> | <b>16.5%</b>          |

| Description                                                   | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                       |                | 8919         | 0.00                         | 277,000.00        | New                   |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                      |                |              | 0.00                         | 277,000.00        | New                   |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                         | 277,000.00        | New                   |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                     |                |              | 0.00                         | 277,000.00        | New                   |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                |                |              |                              |                   |                       |
| Other Sources                                                 |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs            |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>                                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                                                       | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 1,314,827.76                 | 1,002,263.00      | -23.8%                |
| 5) TOTAL, REVENUES                                                                                                |                |                     | 1,314,827.76                 | 1,002,263.00      | -23.8%                |
| <b>B. EXPENSES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                    | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                 | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                 | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                             | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                             | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                     | 6000-6999      |                     | 1,194,960.17                 | 1,391,998.00      | 16.5%                 |
| 7) General Administration                                                                                         | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                 | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                    | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES                                                                                               |                |                     | 1,194,960.17                 | 1,391,998.00      | 16.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 119,867.59                   | (389,735.00)      | -425.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                            |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                            |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                   |                | 8900-8929           | 0.00                         | 277,000.00        | New                   |
| b) Transfers Out                                                                                                  |                | 7600-7629           | 0.00                         | 277,000.00        | New                   |
| 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                                                                       | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET ASSETS (C + D4)</b>                      |                |              | 119,867.59                   | (389,735.00)      | -425.1%               |
| <b>F. NET ASSETS</b>                                                              |                |              |                              |                   |                       |
| 1) Beginning Net Assets                                                           |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 1,441,792.38                 | 1,561,659.97      | 8.3%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 1,441,792.38                 | 1,561,659.97      | 8.3%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Assets (F1c + F1d)                                      |                |              | 1,441,792.38                 | 1,561,659.97      | 8.3%                  |
| 2) Ending Net Assets, June 30 (E + F1e)                                           |                |              | 1,561,659.97                 | 1,171,924.97      | -25.0%                |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                           |                | 9780         | 1,561,659.97                 | 1,171,924.97      | -25.0%                |
| c) Undesignated Amount                                                            |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 0.00              |                       |



| Description                                                                                               | Resource Codes | Object Codes            | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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               | 100,690.10                   | 82,320.00         | -18.2%                |
| 5) TOTAL, REVENUES                                                                                        |                |                         | 100,690.10                   | 82,320.00         | -18.2%                |
| <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               | 2,353.72                     | 17,515.00         | 644.1%                |
| 6) Depreciation                                                                                           |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)                                     |                | 7100-7299,<br>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                                                                                        |                |                         | 2,353.72                     | 17,515.00         | 644.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 98,336.38                    | 64,805.00         | -34.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                    |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                    |                |                         |                              |                   |                       |
| a) Transfers In                                                                                           |                | 8900-8929               | 0.00                         | 17,515.00         | New                   |
| b) Transfers Out                                                                                          |                | 7600-7629               | 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                         | 17,515.00         | New                   |

| Description                                                                       | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET ASSETS (C + D4)</b>                      |                |              | 98,336.38                    | 82,320.00         | -16.3%                |
| <b>F. NET ASSETS</b>                                                              |                |              |                              |                   |                       |
| 1) Beginning Net Assets                                                           |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 2,242,007.87                 | 2,340,344.25      | 4.4%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 2,242,007.87                 | 2,340,344.25      | 4.4%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Assets (F1c + F1d)                                      |                |              | 2,242,007.87                 | 2,340,344.25      | 4.4%                  |
| 2) Ending Net Assets, June 30 (E + F1e)                                           |                |              | 2,340,344.25                 | 2,422,664.25      | 3.5%                  |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                                                |                | 9780         | 2,340,344.25                 | 2,422,664.25      | 3.5%                  |
| c) Undesignated Amount                                                            |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                |              |                              | 0.00              |                       |

| Description                                                 | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                            |                |              |                              |                   |                       |
| 1) Cash                                                     |                |              |                              |                   |                       |
| a) in County Treasury                                       |                | 9110         | 2,334,929.61                 |                   |                       |
| 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         | 5,612.17                     |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                             |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                           |                |              | 2,340,541.78                 |                   |                       |
| <b>H. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable                                         |                | 9500         | 197.53                       |                   |                       |
| 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                                       |                |              | 197.53                       |                   |                       |
| <b>I. NET ASSETS</b>                                        |                |              |                              |                   |                       |
| Net Assets, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 2,340,344.25                 |                   |                       |

| Description                                                    | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue                                            |                |              |                              |                   |                       |
| Interest                                                       |                | 8660         | 100,690.10                   | 82,320.00         | -18.2%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                             |                |              |                              |                   |                       |
| In-District Premiums/<br>Contributions                         |                | 8674         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                            |                |              |                              |                   |                       |
| All Other Local Revenue                                        |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 100,690.10                   | 82,320.00         | -18.2%                |
| <b>TOTAL, REVENUES</b>                                         |                |              | 100,690.10                   | 82,320.00         | -18.2%                |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 2,353.72                     | 17,515.00         | 644.1%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | 2,353.72                     | 17,515.00         | 644.1%                |
| <b>TOTAL, EXPENSES</b>                                         |                |              | 2,353.72                     | 17,515.00         | 644.1%                |

| Description                                        | Resource Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                      |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In            |                | 8919         | 0.00                         | 17,515.00         | New                   |
| (a) TOTAL, INTERFUND TRANSFERS IN                  |                |              | 0.00                         | 17,515.00         | New                   |
| <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%                  |
| (c) TOTAL, SOURCES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                        |                |              |                              |                   |                       |
| Transfers of Funds from 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%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a + c - d) |                |              | 0.00                         | 17,515.00         | New                   |

| Description                                                                                                       | Function Codes | Object Codes        | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>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           | 100,690.10                   | 82,320.00         | -18.2%                |
| 5) TOTAL, REVENUES                                                                                                |                |                     | 100,690.10                   | 82,320.00         | -18.2%                |
| <b>B. EXPENSES (Objects 1000-7999)</b>                                                                            |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                    | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                                 | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                                 | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                             | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                             | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                     | 6000-6999      |                     | 2,353.72                     | 17,515.00         | 644.1%                |
| 7) General Administration                                                                                         | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                 | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                    | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES                                                                                               |                |                     | 2,353.72                     | 17,515.00         | 644.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 98,336.38                    | 64,805.00         | -34.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                            |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                            |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                   |                | 8900-8929           | 0.00                         | 17,515.00         | New                   |
| b) Transfers Out                                                                                                  |                | 7600-7629           | 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                         | 17,515.00         | New                   |

| Description                                                                       | Function Codes | Object Codes | 2007-08<br>Unaudited Actuals | 2008-09<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET ASSETS (C + D4)</b>                      |                |              | 98,336.38                    | 82,320.00         | -16.3%                |
| <b>F. NET ASSETS</b>                                                              |                |              |                              |                   |                       |
| 1) Beginning Net Assets                                                           |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                                       |                | 9791         | 2,242,007.87                 | 2,340,344.25      | 4.4%                  |
| b) Audit Adjustments                                                              |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                             |                |              | 2,242,007.87                 | 2,340,344.25      | 4.4%                  |
| d) Other Restatements                                                             |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Assets (F1c + F1d)                                      |                |              | 2,242,007.87                 | 2,340,344.25      | 4.4%                  |
| 2) Ending Net Assets, June 30 (E + F1e)                                           |                |              | 2,340,344.25                 | 2,422,664.25      | 3.5%                  |
| 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<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations (by Resource/Object)                                           |                | 9780         | 2,340,344.25                 | 2,422,664.25      | 3.5%                  |
| c) Undesignated Amount                                                            |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                                          |                | 9790         |                              | 0.00              |                       |

Unaudited Actuals  
2007-08 Unaudited Actuals  
Bond Interest and Redemption Fund  
Analysis of Bonded Indebtedness

| <b>BOND DESCRIPTION</b>                                                           |         | <b>2007-08<br/>Unaudited<br/>Actuals</b> | <b>Total</b>  |
|-----------------------------------------------------------------------------------|---------|------------------------------------------|---------------|
| OUTSTANDING BONDED INDEBTEDNESS                                                   | July 1  | 47,575,458.00                            | 47,575,458.00 |
| Bonds from Acquired District                                                      |         |                                          | 0.00          |
| Bonds Sold                                                                        |         |                                          | 0.00          |
| Subtotal                                                                          |         | 47,575,458.00                            | 47,575,458.00 |
| Less: Bonds to Acquiring District                                                 |         |                                          | 0.00          |
| Less: Bonds Redeemed                                                              |         | 1,030,000.00                             | 1,030,000.00  |
| OUTSTANDING BONDED INDEBTEDNESS                                                   | June 30 | 46,545,458.00                            | 46,545,458.00 |
| 1. Restricted Balance, July 1                                                     | 2007-08 | 1,996,105.00                             | 1,996,105.00  |
| 2. Tax Receipts                                                                   | 2007-08 | 3,088,694.00                             | 3,088,694.00  |
| 3. State and Federal Apportionments                                               | 2007-08 | 31,801.00                                | 31,801.00     |
| 4. Other Designated Revenue                                                       | 2007-08 | 46,695.00                                | 46,695.00     |
| 5. Subtotal (Sum of lines 1 through 4)                                            |         | 5,163,295.00                             | 5,163,295.00  |
| 6. Less: Actual Expenditures or Other Uses                                        | 2007-08 | 3,039,768.00                             | 3,039,768.00  |
| 7. Restricted Balance, June 30<br>(Line 5 minus 6)                                | 2007-08 | 2,123,527.00                             | 2,123,527.00  |
| 8. Estimated Tax Receipts on the<br>Unsecured Roll                                | 2008-09 | 0.00                                     | 0.00          |
| 9. Estimated State and Federal<br>Apportionments                                  | 2008-09 | 0.00                                     | 0.00          |
| 10. Other Estimated Revenue                                                       | 2008-09 | 235,137.00                               | 235,137.00    |
| 11. Subtotal (Sum of lines 7 through 10)                                          |         | 2,358,664.00                             | 2,358,664.00  |
| 12. Amount Budgeted for Expenditures,<br>Other Uses, Transfers, and/or Reserve    | 2008-09 | 5,394,594.00                             | 5,394,594.00  |
| 13. Maximum Amount: District Secured Tax<br>Requirements (Line 12 minus 11)       | 2008-09 | 3,035,930.00                             | 3,035,930.00  |
| 14. TAX RATE (For use by County Auditor<br>or entry of data secured from auditor) |         |                                          |               |
| a) COMPUTED                                                                       | 2008-09 |                                          | 0.00000       |
| b) LEVIED                                                                         | 2008-09 |                                          | 0.00000       |



| Description                                                                        | 2007-08 Unaudited Actuals |            |                   | 2008-09 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                                                               |                           |            | 12,821.06         | 12,787.45         | 12,787.45            | 12,797.73                   |
| a. Kindergarten                                                                    | 1,269.84                  | 1,277.93   |                   |                   |                      |                             |
| b. Grades One through Three                                                        | 4,093.68                  | 4,102.96   |                   |                   |                      |                             |
| c. Grades Four through Six                                                         | 4,351.69                  | 4,355.98   |                   |                   |                      |                             |
| d. Grades Seven and Eight                                                          | 3,081.04                  | 3,081.12   |                   |                   |                      |                             |
| e. Opportunity Schools and Full-day Opportunity Classes                            |                           |            |                   |                   |                      |                             |
| f. Home and Hospital                                                               | 1.48                      | 1.99       |                   |                   |                      |                             |
| g. Community Day School                                                            |                           |            |                   |                   |                      |                             |
| 2. Special Education                                                               |                           |            |                   |                   |                      |                             |
| a. Special Day Class                                                               | 340.54                    | 341.27     | 320.95            | 340.54            | 340.54               | 340.54                      |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])                              | 24.14                     | 23.42      | 23.42             | 24.14             | 24.14                | 24.14                       |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution               | 1.09                      | 2.73       | 2.73              | 1.09              | 1.09                 | 1.09                        |
| 3. TOTAL, ELEMENTARY                                                               | 13,163.50                 | 13,187.40  | 13,168.16         | 13,153.22         | 13,153.22            | 13,163.50                   |
| <b>HIGH SCHOOL</b>                                                                 |                           |            |                   |                   |                      |                             |
| 4. General Education                                                               |                           |            |                   |                   |                      |                             |
| a. Grades Nine through Twelve                                                      |                           |            |                   |                   |                      |                             |
| b. Continuation Education                                                          |                           |            |                   |                   |                      |                             |
| c. Opportunity Schools and Full-day Opportunity Classes                            |                           |            |                   |                   |                      |                             |
| d. Home and Hospital                                                               |                           |            |                   |                   |                      |                             |
| e. Community Day School                                                            |                           |            |                   |                   |                      |                             |
| 5. Special Education                                                               |                           |            |                   |                   |                      |                             |
| a. Special Day Class                                                               |                           |            |                   |                   |                      |                             |
| b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])                              |                           |            |                   |                   |                      |                             |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution               |                           |            |                   |                   |                      |                             |
| 6. TOTAL, HIGH SCHOOL                                                              | 0.00                      | 0.00       | 0.00              | 0.00              | 0.00                 | 0.00                        |
| <b>COUNTY SUPPLEMENT</b>                                                           |                           |            |                   |                   |                      |                             |
| 7. County Community Schools (E.C.1982[a])                                          |                           |            |                   |                   |                      |                             |
| a. Elementary                                                                      | 45.33                     | 45.33      | 45.33             | 45.33             | 45.33                | 45.33                       |
| b. High School                                                                     |                           |            |                   |                   |                      |                             |
| 8. Special Education                                                               |                           |            |                   |                   |                      |                             |
| a. Special Day Class - Elementary                                                  | 7.65                      | 7.65       | 7.65              | 7.65              | 7.65                 | 7.65                        |
| b. Special Day Class - High School                                                 |                           |            |                   |                   |                      |                             |
| 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                                           | 52.98                     | 52.98      | 52.98             | 52.98             | 52.98                | 52.98                       |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)                                        | 13,216.48                 | 13,240.38  | 13,221.14         | 13,206.20         | 13,206.20            | 13,216.48                   |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6.                |                           |            |                   |                   |                      |                             |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS                                       |                           |            |                   |                   |                      |                             |

| Description                                                                                                                                                                                               | 2007-08 Unaudited Actuals |            |                   | 2008-09 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                                                                                                                                                                    |                           |            |                   |                   |                      |                             |
| 15. Students 21 Years or Older and<br>Students 19 or Older Not<br>Continuously Enrolled Since Their<br>18th Birthday, Participating in<br>Full-Time Independent Study                                     |                           |            |                   |                   |                      |                             |
| 16. TOTAL, CLASSES FOR ADULTS<br>(sum lines 13 through 15)                                                                                                                                                | 0.00                      | 0.00       | 0.00              | 0.00              | 0.00                 | 0.00                        |
| 17. Adults in Correctional Facilities                                                                                                                                                                     |                           |            |                   |                   |                      |                             |
| 18. TOTAL, ADA<br>(sum lines 10, 12, 16, and 17)                                                                                                                                                          | 13,216.48                 | 13,240.38  | 13,221.14         | 13,206.20         | 13,206.20            | 13,216.48                   |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>                                                                                                                                                                   |                           |            |                   |                   |                      |                             |
| 19. ELEMENTARY                                                                                                                                                                                            | 171,445.00                | 197,492.00 | 197,492.00        | 171,445.00        | 171,445.00           | 171,445.00                  |
| 20. HIGH SCHOOL                                                                                                                                                                                           |                           |            |                   |                   |                      |                             |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS<br>(sum lines 19 and 20)                                                                                                                                      | 171,445.00                | 197,492.00 | 197,492.00        | 171,445.00        | 171,445.00           | 171,445.00                  |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>                                                                                                                                                           |                           |            |                   |                   |                      |                             |
| 22. ELEMENTARY                                                                                                                                                                                            |                           |            |                   |                   |                      |                             |
| a. ADA for 5th & 6th Hours                                                                                                                                                                                |                           |            |                   |                   |                      |                             |
| b. Pupils Hours for 7th & 8th Hours                                                                                                                                                                       |                           |            |                   |                   |                      |                             |
| 23. HIGH SCHOOL                                                                                                                                                                                           |                           |            |                   |                   |                      |                             |
| a. ADA for 5th & 6th Hours                                                                                                                                                                                |                           |            |                   |                   |                      |                             |
| b. Pupils Hours for 7th & 8th Hours                                                                                                                                                                       |                           |            |                   |                   |                      |                             |
| <b>CHARTER SCHOOLS</b>                                                                                                                                                                                    |                           |            |                   |                   |                      |                             |
| 24. Charter ADA Funded Through the Block Grant                                                                                                                                                            |                           |            |                   |                   |                      |                             |
| a. Charters Sponsored by Unified Districts - Resident<br>(E.C. 47660) (applicable only for unified districts with<br>Charter School General Purpose Block Grant Offset<br>recorded on line 30 in Form RL) |                           |            |                   |                   |                      |                             |
| b. All Other Block Grant Funded Charters                                                                                                                                                                  |                           |            |                   |                   |                      |                             |
| 25. Charter ADA Funded Through the Revenue Limit                                                                                                                                                          |                           |            |                   |                   |                      |                             |
| 26. TOTAL, CHARTER SCHOOLS ADA<br>(sum lines 24a, 24b and 25)                                                                                                                                             | 0.00                      | 0.00       | 0.00              | 0.00              | 0.00                 | 0.00                        |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS                                                                                                                                                                      |                           |            |                   |                   |                      |                             |

|                                             | 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                                        | 9,198,654.95             |                                 | 9,198,654.95           |           |           | 9,198,654.95           |
| Work in Progress                            | 6,050,625.27             | (6,050,625.27)                  | 0.00                   |           |           | 0.00                   |
| Total capital assets not being depreciated  | 15,249,280.22            | (6,050,625.27)                  | 9,198,654.95           | 0.00      | 0.00      | 9,198,654.95           |
| Capital assets being depreciated:           |                          |                                 |                        |           |           |                        |
| Land Improvements                           | 23,945,342.39            | (7,532,473.39)                  | 16,412,869.00          |           |           | 16,412,869.00          |
| Buildings                                   | 88,671,402.57            | 29,341,799.43                   | 118,013,202.00         |           |           | 118,013,202.00         |
| Equipment                                   | 13,151,101.98            | 3,417,219.02                    | 16,568,321.00          |           |           | 16,568,321.00          |
| Total capital assets being depreciated      | 125,767,846.94           | 25,226,545.06                   | 150,994,392.00         | 0.00      | 0.00      | 150,994,392.00         |
| Accumulated Depreciation for:               |                          |                                 |                        |           |           |                        |
| Land Improvements                           | (14,798,117.97)          | (1,179,028.03)                  | (15,977,146.00)        |           |           | (15,977,146.00)        |
| Buildings                                   | (15,486,848.48)          | (8,250,814.52)                  | (23,737,663.00)        |           |           | (23,737,663.00)        |
| Equipment                                   | (5,194,435.36)           | (2,611,981.64)                  | (7,806,417.00)         |           |           | (7,806,417.00)         |
| Total accumulated depreciation              | (35,479,401.81)          | (12,041,824.19)                 | (47,521,226.00)        | 0.00      | 0.00      | (47,521,226.00)        |
| Total capital assets being depreciated, net | 90,288,445.13            | 13,184,720.87                   | 103,473,166.00         | 0.00      | 0.00      | 103,473,166.00         |
| Governmental activity capital assets, net   | 105,537,725.35           | 7,134,095.60                    | 112,671,820.95         | 0.00      | 0.00      | 112,671,820.95         |
| <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                   |

2007-08 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| FEDERAL PROGRAM NAME<br>FEDERAL CATALOG NUMBER<br>RESOURCE CODE<br>REVENUE OBJECT<br>LOCAL DESCRIPTION (if any) | Title I, Non-Program<br>Improvement | NCLB, Title I Basic<br>Grant | Title V, Innovative<br>Strategies | Title II, Teacher<br>Quality | EETT - Round 4,<br>Entitlement | Title III, Limited<br>English Proficiency<br>(LEP) | EETT - Round 4,<br>Formula |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------|-----------------------------------|------------------------------|--------------------------------|----------------------------------------------------|----------------------------|
| <b>AWARD</b>                                                                                                    |                                     |                              |                                   |                              |                                |                                                    |                            |
| 1. Prior Year Carryover                                                                                         | 35,837.00                           | 256,405.00                   | 4,264.00                          | 273,639.00                   | 369.00                         | 105,047.00                                         | 18,467.00                  |
| 2. a. Current Year Award                                                                                        |                                     | 2,078,954.00                 | 14,443.00                         | 581,376.00                   | 434,500.00                     | 353,210.00                                         | 22,009.00                  |
| b. Transferability (NCLB)                                                                                       |                                     | 28,133.00                    |                                   |                              |                                |                                                    |                            |
| c. Adj Curr Yr Award<br>(sum lines 2a and 2b)                                                                   | 0.00                                | 2,107,087.00                 | 14,443.00                         | 581,376.00                   | 434,500.00                     | 353,210.00                                         | 22,009.00                  |
| 3. Required Matching Funds/Other                                                                                |                                     |                              |                                   |                              |                                |                                                    |                            |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)                                                              | 35,837.00                           | 2,363,492.00                 | 18,707.00                         | 855,015.00                   | 434,869.00                     | 458,257.00                                         | 40,476.00                  |
| <b>REVENUES</b>                                                                                                 |                                     |                              |                                   |                              |                                |                                                    |                            |
| 5. Revenue Deferred from Prior Year                                                                             |                                     |                              |                                   |                              |                                |                                                    |                            |
| 6. Cash Received in Current Year                                                                                |                                     | 1,869,952.18                 | 2,919.00                          | 294,266.82                   | 391,419.30                     | 246,314.11                                         | 11,952.21                  |
| 7. Contributed Matching Funds                                                                                   |                                     | 28,133.00                    |                                   |                              |                                |                                                    |                            |
| 8. Total Available<br>(sum lines 5, 6, & 7)                                                                     | 0.00                                | 1,898,085.18                 | 2,919.00                          | 294,266.82                   | 391,419.30                     | 246,314.11                                         | 37,097.21                  |
| <b>EXPENDITURES</b>                                                                                             |                                     |                              |                                   |                              |                                |                                                    |                            |
| 9. Donor-Authorized Expenditures                                                                                | 35,837.00                           | 2,006,672.02                 | 11,758.13                         | 582,623.53                   | 400,286.23                     | 277,906.61                                         | 19,113.47                  |
| 10. Non Donor-Authorized<br>Expenditures                                                                        |                                     |                              |                                   |                              |                                |                                                    |                            |
| 11. Total Expenditures<br>(line 9 plus line 10)                                                                 | 35,837.00                           | 2,006,672.02                 | 11,758.13                         | 582,623.53                   | 400,286.23                     | 277,906.61                                         | 19,113.47                  |
| 12. Amounts included in<br>Line 6 above for Prior<br>Year Adjustments                                           |                                     |                              |                                   |                              |                                |                                                    |                            |
| 13. Calculation of Deferred Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)              | (35,837.00)                         | (108,586.84)                 | (8,839.13)                        | (288,356.71)                 | (8,866.93)                     | (31,592.50)                                        | 17,983.74                  |
| a. Deferred Revenue                                                                                             |                                     |                              |                                   |                              |                                |                                                    | 17,983.74                  |
| b. Accounts Payable                                                                                             |                                     |                              |                                   |                              |                                |                                                    |                            |
| c. Accounts Receivable                                                                                          | 35,837.00                           | 108,586.84                   | 8,939.13                          | 288,356.71                   | 8,866.93                       | 31,592.50                                          |                            |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                                     | 0.00                                | 356,819.98                   | 6,948.87                          | 272,391.47                   | 34,582.77                      | 180,350.39                                         | 21,362.53                  |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                                       | 0.00                                | 356,819.98                   | 6,948.87                          | 272,391.47                   | 34,582.77                      | 180,350.39                                         | 21,362.53                  |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c)            | 35,837.00                           | 1,978,539.02                 | 11,858.13                         | 582,623.53                   | 400,286.23                     | 277,906.61                                         | 19,113.47                  |

2007-08 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Fullerton Elementary  
Orange County

| FEDERAL PROGRAM NAME<br>FEDERAL CATALOG NUMBER<br>RESOURCE CODE<br>REVENUE OBJECT<br>LOCAL DESCRIPTION (if any)<br>AWARD | Title III, Immigrant<br>Education Program | Spe. Ed., IDEA,<br>Basic Grant | Spe. Ed., IDEA,<br>Low Incidence<br>Entitlement | Spe. Ed., State -<br>Personnel<br>Development | Spe. Ed., IDEA,<br>Preschool | NCLB, Title IV,<br>Drug Free Schools | 21st CCLC,<br>Retained, Cohort 2A |
|--------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------------|-----------------------------------------------|------------------------------|--------------------------------------|-----------------------------------|
| 4201                                                                                                                     | 84,027                                    | 84,027A                        | 84,181                                          | 3320                                          | 84,186                       | 84,287                               |                                   |
| 8290                                                                                                                     | 3310                                      | 6530                           | 6540                                            | 8182                                          | 3710                         | 4124                                 |                                   |
| 226                                                                                                                      | 8181                                      | 8590                           | 8590                                            | 248                                           | 8590                         | 8290-8                               |                                   |
|                                                                                                                          | 242                                       | 244                            | 246                                             |                                               | 250                          | 256                                  |                                   |
| 1. Prior Year Carryover                                                                                                  | 13,168.00                                 |                                |                                                 |                                               | 23,666.00                    |                                      |                                   |
| 2. a. Current Year Award                                                                                                 | 70,110.00                                 | 2,053,156.00                   | 6,037.00                                        | 3,598.00                                      | 56,266.00                    | 54,000.00                            |                                   |
| b. Transferability (NCLB)                                                                                                |                                           |                                |                                                 |                                               | (28,133.00)                  |                                      |                                   |
| c. Adj Curr Yr Award<br>(sum lines 2a and 2b)                                                                            | 70,110.00                                 | 2,053,156.00                   | 6,037.00                                        | 3,598.00                                      | 28,133.00                    | 54,000.00                            |                                   |
| 3. Required Matching Funds/Other                                                                                         |                                           |                                |                                                 |                                               |                              |                                      |                                   |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)                                                                       | 83,278.00                                 | 2,053,156.00                   | 6,037.00                                        | 3,598.00                                      | 51,799.00                    | 54,000.00                            |                                   |
| <b>REVENUES</b>                                                                                                          |                                           |                                |                                                 |                                               |                              |                                      |                                   |
| 5. Revenue Deferred from Prior Year                                                                                      |                                           |                                |                                                 |                                               |                              |                                      |                                   |
| 6. Cash Received in Current Year                                                                                         | 41,211.82                                 | 1,539,867.01                   | 3,018.01                                        | 2,339.00                                      | 163,000.27                   | 48,600.00                            |                                   |
| 7. Contributed Matching Funds                                                                                            |                                           |                                |                                                 |                                               | (28,133.00)                  |                                      |                                   |
| 8. Total Available<br>(sum lines 5, 6, & 7)                                                                              | 41,211.82                                 | 1,539,867.01                   | 3,018.01                                        | 2,339.00                                      | 134,867.27                   | 48,600.00                            |                                   |
| <b>EXPENDITURES</b>                                                                                                      |                                           |                                |                                                 |                                               |                              |                                      |                                   |
| 9. Donor-Authorized Expenditures                                                                                         | 17,047.47                                 | 2,053,156.00                   | 6,037.00                                        | 3,598.00                                      | 45,657.28                    | 38,062.57                            |                                   |
| 10. Non Donor-Authorized<br>Expenditures                                                                                 |                                           |                                |                                                 |                                               |                              |                                      |                                   |
| 11. Total Expenditures<br>(line 9 plus line 10)                                                                          | 17,047.47                                 | 2,053,156.00                   | 6,037.00                                        | 3,598.00                                      | 45,657.28                    | 38,062.57                            |                                   |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                                    |                                           |                                |                                                 |                                               |                              |                                      |                                   |
| 13. Calculation of Deferred Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)                       | 24,164.35                                 | (513,288.99)                   | (3,018.99)                                      | (1,259.00)                                    | (56,214.73)                  | 10,537.43                            |                                   |
| a. Deferred Revenue                                                                                                      | 24,164.35                                 |                                |                                                 |                                               |                              | 10,537.43                            |                                   |
| b. Accounts Payable                                                                                                      |                                           | 513,288.99                     | 3,018.99                                        | 1,259.00                                      | 846.86                       |                                      |                                   |
| c. Accounts Receivable                                                                                                   |                                           |                                |                                                 |                                               |                              |                                      |                                   |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                                              | 66,230.53                                 | 0.00                           | 0.00                                            | 0.00                                          | 6,141.72                     | 15,937.43                            |                                   |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                                                | 66,230.53                                 | 0.00                           | 0.00                                            | 0.00                                          | 6,141.72                     | 15,937.43                            |                                   |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c)                     | 17,047.47                                 | 2,053,156.00                   | 6,037.00                                        | 3,598.00                                      | 73,790.28                    | 38,062.57                            |                                   |

| FEDERAL PROGRAM NAME                                                                                 | 21st CCLC,<br>Retained, Cohort 3A | NCLB, Title II, Math<br>& Science Grant | TOTAL          |
|------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------|----------------|
| FEDERAL CATALOG NUMBER                                                                               | 84,287                            |                                         |                |
| RESOURCE CODE                                                                                        | 4124                              | 4050                                    |                |
| REVENUE OBJECT                                                                                       | 8290-8                            | 8290                                    |                |
| LOCAL DESCRIPTION (if any)                                                                           | 259                               | 383                                     |                |
| <b>AWARD</b>                                                                                         |                                   |                                         |                |
| 1. Prior Year Carryover                                                                              |                                   |                                         | 730,862.00     |
| 2. a. Current Year Award                                                                             | 135,000.00                        | 750,000.00                              | 6,831,874.00   |
| b. Transferability (NCLB)                                                                            |                                   |                                         | 0.00           |
| c. Adj Curr Yr Award<br>(sum lines 2a and 2b)                                                        | 135,000.00                        | 750,000.00                              | 6,831,874.00   |
| 3. Required Matching Funds/Other                                                                     |                                   |                                         | 0.00           |
| 4. Total Available Award<br>(sum lines 1, 2c, & 3)                                                   | 135,000.00                        | 750,000.00                              | 7,562,736.00   |
| <b>REVENUES</b>                                                                                      |                                   |                                         |                |
| 5. Revenue Deferred from Prior Year                                                                  |                                   |                                         | 11,952.21      |
| 6. Cash Received in Current Year                                                                     | 121,500.00                        | 302,484.79                              | 5,124,980.73   |
| 7. Contributed Matching Funds                                                                        |                                   |                                         | 0.00           |
| 8. Total Available<br>(sum lines 5, 6, & 7)                                                          | 121,500.00                        | 302,484.79                              | 5,136,932.94   |
| <b>EXPENDITURES</b>                                                                                  |                                   |                                         |                |
| 9. Donor-Authorized Expenditures                                                                     | 95,583.05                         | 648,920.05                              | 6,461,473.41   |
| 10. Non Donor-Authorized Expenditures                                                                |                                   |                                         | 0.00           |
| 11. Total Expenditures<br>(line 9 plus line 10)                                                      | 95,583.05                         | 648,920.05                              | 6,461,473.41   |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                |                                   |                                         | 0.00           |
| 13. Calculation of Deferred Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 25,916.95                         | (346,435.26)                            | (1,324,540.47) |
| a. Deferred Revenue                                                                                  | 25,916.95                         |                                         | 78,602.47      |
| b. Accounts Payable                                                                                  |                                   | 346,435.26                              | 1,403,242.94   |
| c. Accounts Receivable                                                                               |                                   |                                         | 0.00           |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                          | 39,416.95                         | 101,079.95                              | 1,101,262.59   |
| 15. If Carryover is allowed,<br>enter line 14 amount here                                            | 39,416.95                         | 101,079.95                              | 1,101,262.59   |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 95,583.05                         | 648,920.05                              | 6,461,573.41   |

2007-08 Unaudited Actuals  
 STATE GRANT AWARDS,  
 REVENUES, AND EXPENDITURES - ALL FUNDS  
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

30 66506 0000000  
 Form CAT

Fullerton Elementary  
 Orange County

| STATE PROGRAM NAME                                               | High Priority Schools Grant | After School Education & Safety (ASES) C/O 1A | After School Education & Safety (ASES) C/O 2A | After School Education & Safety (ASES) C/O 3A | CA Instructional School Gardens Grant | Teacher Recruitment & Student Support | Education Technology |
|------------------------------------------------------------------|-----------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------|---------------------------------------|----------------------|
| RESOURCE CODE                                                    | 7258                        | 6010                                          | 6010                                          | 6010                                          | 7026                                  | 6275                                  | 7110                 |
| REVENUE OBJECT                                                   | 8590                        | 8590                                          | 8590                                          | 8590                                          | 8590                                  | 8590                                  | 8590                 |
| LOCAL DESCRIPTION (if any)                                       | 210                         | 254 State                                     | 256 State                                     | 259 State                                     | 303                                   | 307                                   | 309                  |
| <b>AWARD</b>                                                     |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 1. Prior Year Carryover                                          | (4,904.00)                  | 2,830.00                                      | 79,694.00                                     | 204,161.00                                    |                                       | 184,669.00                            | 111,147.00           |
| 2. a. Current Year Award                                         | 892,000.00                  |                                               |                                               |                                               | 50,000.00                             |                                       |                      |
| b. Block Grant Transfers (Obj 8995)                              |                             |                                               |                                               |                                               |                                       |                                       | 558,474.00           |
| c. Sec 12.40 Transfers (Obj 8998)                                |                             |                                               |                                               |                                               |                                       |                                       |                      |
| d. Adj Curr Yr Award                                             |                             |                                               |                                               |                                               |                                       |                                       |                      |
| (sum lines 2a, 2b, & 2c)                                         | 892,000.00                  | 0.00                                          | 0.00                                          | 0.00                                          | 50,000.00                             | 0.00                                  | 558,474.00           |
| 3. Required Matching Funds/Other                                 |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 4. Total Available Award                                         | 887,096.00                  | 2,830.00                                      | 79,694.00                                     | 204,161.00                                    | 50,000.00                             | 184,669.00                            | 669,621.00           |
| (sum lines 1, 2d, & 3)                                           |                             |                                               |                                               |                                               |                                       |                                       |                      |
| <b>REVENUES</b>                                                  |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 5. Revenue Deferred from Prior Year                              | 180,886.31                  |                                               | 5,422.64                                      |                                               |                                       | 709.41                                | 111,147.07           |
| 6. Cash Received in Current Year                                 | 562,411.00                  |                                               | 54,000.00                                     | 121,500.00                                    | 45,000.00                             | 183,960.25                            |                      |
| 7. Contributed Matching Funds                                    |                             |                                               |                                               |                                               |                                       |                                       | 558,474.00           |
| 8. Total Available                                               | 743,297.31                  | 0.00                                          | 59,422.64                                     | 121,500.00                                    | 45,000.00                             | 184,669.66                            | 669,621.07           |
| (sum lines 5, 6, & 7)                                            |                             |                                               |                                               |                                               |                                       |                                       |                      |
| <b>EXPENDITURES</b>                                              |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 9. Donor-Authorized Expenditures                                 | 887,096.00                  | 2,830.00                                      | 79,693.97                                     | 204,161.00                                    | 14,223.20                             | 110,109.87                            | 587,833.27           |
| 10. Non Donor-Authorized Expenditures                            |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 11. Total Expenditures                                           | 887,096.00                  | 2,830.00                                      | 79,693.97                                     | 204,161.00                                    | 14,223.20                             | 110,109.87                            | 587,833.27           |
| (line 9 plus line 10)                                            |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments  |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts        | (143,798.69)                | (2,830.00)                                    | (20,271.33)                                   | (82,661.00)                                   | 30,776.80                             | 74,559.79                             | 81,787.80            |
| (line 8 minus line 9 plus line 12)                               |                             |                                               |                                               |                                               | 30,776.80                             | 74,559.79                             | 81,787.80            |
| a. Deferred Revenue                                              |                             |                                               |                                               |                                               |                                       |                                       |                      |
| b. Accounts Payable                                              | 143,798.69                  | 2,830.00                                      | 20,271.33                                     | 82,661.00                                     |                                       |                                       |                      |
| c. Accounts Receivable                                           |                             |                                               |                                               |                                               |                                       |                                       |                      |
| 14. Unused Grant Award Calculation                               |                             |                                               |                                               |                                               |                                       |                                       |                      |
| (line 4 minus line 9)                                            | 0.00                        | 0.00                                          | 0.03                                          | 0.00                                          | 35,776.80                             | 74,559.13                             | 81,787.73            |
| 15. If Carryover is allowed, enter line 14 amount here           | 0.00                        | 0.00                                          | 0.00                                          | 0.00                                          | 35,776.80                             | 74,559.13                             | 81,787.73            |
| 16. Reconciliation of Revenue                                    |                             |                                               |                                               |                                               |                                       |                                       |                      |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 887,096.00                  | 2,830.00                                      | 79,693.97                                     | 204,161.00                                    | 14,223.20                             | 110,109.87                            | 29,359.27            |

2007-08 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| STATE PROGRAM NAME                                                                             | Education & Safety (ASES) C. 5 Universal | After School Education & Safety (ASES) 10 | After School Education & Safety (ASES) EZ Grant | Community Based English Tutoring Program (CBET) | Tobacco Used Prevention Education (TUPE) | National Board Cert. Teacher Incentive Grant | State Preschool |
|------------------------------------------------------------------------------------------------|------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------|----------------------------------------------|-----------------|
| RESOURCE CODE                                                                                  | 6010                                     | 6010                                      | 6010                                            | 6285                                            | 6660                                     | 6267                                         | 6055            |
| REVENUE OBJECT                                                                                 | 8590                                     | 8590                                      | 8590                                            | 8590                                            | 8590                                     | 850                                          | 8590            |
| LOCAL DESCRIPTION (if any)                                                                     | 323                                      | 324                                       | 329                                             | 343                                             | 351                                      | 518                                          | F12 -310        |
| <b>AWARD</b>                                                                                   |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| 1. Prior Year Carryover                                                                        | 22,862.00                                | 721.00                                    |                                                 | 29,382.00                                       |                                          | 4.00                                         |                 |
| 2. a. Current Year Award                                                                       |                                          |                                           | 1,818,224.00                                    | 139,570.00                                      | 28,278.00                                | 4,996.00                                     | 757,904.00      |
| b. Block Grant Transfers (Obj 8995)                                                            |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| c. Sec 12.40 Transfers (Obj 8998)                                                              |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)                                                  | 0.00                                     | 0.00                                      | 1,818,224.00                                    | 139,570.00                                      | 28,278.00                                | 4,996.00                                     | 757,904.00      |
| 3. Required Matching Funds/Other                                                               |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| 4. Total Available Award (sum lines 1, 2d, & 3)                                                | 22,862.00                                | 721.00                                    | 1,818,224.00                                    | 168,952.00                                      | 28,278.00                                | 5,000.00                                     | 757,904.00      |
| <b>REVENUES</b>                                                                                |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| 5. Revenue Deferred from Prior Year                                                            |                                          |                                           |                                                 | 29,381.73                                       |                                          | 4.00                                         |                 |
| 6. Cash Received in Current Year                                                               | 22,862.00                                |                                           | 1,161,370.28                                    | 139,570.00                                      | 28,278.96                                | 0.00                                         | 650,707.00      |
| 7. Contributed Matching Funds                                                                  |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| 8. Total Available (sum lines 5, 6, & 7)                                                       | 22,862.00                                | 0.00                                      | 1,161,370.28                                    | 168,951.73                                      | 28,278.96                                | 4.00                                         | 650,707.00      |
| <b>EXPENDITURES</b>                                                                            |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| 9. Donor-Authorized Expenditures                                                               | 22,862.00                                | 721.00                                    | 1,818,224.00                                    | 116,181.91                                      | 28,213.17                                | 5,000.00                                     | 757,903.88      |
| 10. Non Donor-Authorized Expenditures                                                          |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| 11. Total Expenditures (line 9 plus line 10)                                                   | 22,862.00                                | 721.00                                    | 1,818,224.00                                    | 116,181.91                                      | 28,213.17                                | 5,000.00                                     | 757,903.88      |
| 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)   | 0.00                                     | (721.00)                                  | (656,853.72)                                    | 52,769.82                                       | 65.79                                    | (4,996.00)                                   | (107,196.88)    |
| a. Deferred Revenue                                                                            |                                          |                                           |                                                 | 52,769.82                                       | 65.79                                    |                                              |                 |
| b. Accounts Payable                                                                            |                                          |                                           |                                                 |                                                 |                                          |                                              |                 |
| c. Accounts Receivable                                                                         |                                          | 721.00                                    | 656,853.72                                      |                                                 |                                          | 4,996.00                                     | 107,196.88      |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 0.00                                     | 0.00                                      | 0.00                                            | 52,770.09                                       | 64.83                                    | 0.00                                         | 0.12            |
| 15. If Carryover is allowed, enter line 14 amount here                                         | 0.00                                     | 0.00                                      | 0.00                                            | 52,770.09                                       | 64.83                                    | 0.00                                         | 0.00            |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 22,862.00                                | 721.00                                    | 1,818,224.00                                    | 116,181.91                                      | 28,213.17                                | 5,000.00                                     | 757,903.88      |



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

| STATE PROGRAM NAME                                               | Pre-Kindergarten,<br>Family Support | Quality Improve<br>Activities | Pre-Kindergarten<br>Fam. Liturature -<br>Full Day | TOTAL        |
|------------------------------------------------------------------|-------------------------------------|-------------------------------|---------------------------------------------------|--------------|
| RESOURCE CODE                                                    | 6052                                | 5035                          | 6051                                              |              |
| REVENUE OBJECT                                                   | 8590                                | 8590                          | 8590                                              |              |
| LOCAL DESCRIPTION (if any)                                       | F12-311                             | F12-314                       | F12-318                                           |              |
| <b>AWARD</b>                                                     |                                     |                               |                                                   |              |
| 1. Prior Year Carryover                                          |                                     |                               |                                                   | 630,566.00   |
| 2. a. Current Year Award                                         | 15,000.00                           | 2,678.00                      | 342,533.00                                        | 4,051,183.00 |
| b. Block Grant Transfers (Obj 8995)                              |                                     |                               |                                                   | 558,474.00   |
| c. Sec 12.40 Transfers (Obj 8998)                                |                                     |                               |                                                   | 0.00         |
| d. Adj Curr Yr Award                                             |                                     |                               |                                                   |              |
| (sum lines 2a, 2b, & 2c)                                         | 15,000.00                           | 2,678.00                      | 342,533.00                                        | 4,609,657.00 |
| 3. Required Matching Funds/Other                                 |                                     |                               |                                                   | 0.00         |
| 4. Total Available Award                                         | 15,000.00                           | 2,678.00                      | 342,533.00                                        | 5,240,223.00 |
| (sum lines 1, 2d, & 3)                                           |                                     |                               |                                                   |              |
| <b>REVENUES</b>                                                  |                                     |                               |                                                   |              |
| 5. Revenue Deferred from Prior Year                              |                                     |                               |                                                   | 327,551.16   |
| 6. Cash Received in Current Year                                 | 3,750.00                            | 2,678.00                      | 240,359.00                                        | 3,216,446.49 |
| 7. Contributed Matching Funds                                    |                                     |                               |                                                   | 558,474.00   |
| 8. Total Available                                               | 3,750.00                            | 2,678.00                      | 240,359.00                                        | 4,102,471.65 |
| (sum lines 5, 6, & 7)                                            |                                     |                               |                                                   |              |
| <b>EXPENDITURES</b>                                              |                                     |                               |                                                   |              |
| 9. Donor-Authorized Expenditures                                 | 15,000.00                           | 2,678.00                      | 264,752.35                                        | 4,917,483.62 |
| 10. Non Donor-Authorized Expenditures                            |                                     |                               |                                                   | 0.00         |
| 11. Total Expenditures                                           | 15,000.00                           | 2,678.00                      | 264,752.35                                        | 4,917,483.62 |
| (line 9 plus line 10)                                            |                                     |                               |                                                   |              |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments  |                                     |                               |                                                   | 0.00         |
| 13. Calculation of Deferred Revenue or AVP, & A/R amounts        |                                     |                               |                                                   |              |
| (line 8 minus line 9 plus line 12)                               | (11,250.00)                         | 0.00                          | (24,393.35)                                       | (815,011.97) |
| a. Deferred Revenue                                              |                                     |                               |                                                   | 239,960.00   |
| b. Accounts Payable                                              |                                     |                               |                                                   | 0.00         |
| c. Accounts Receivable                                           | 11,250.00                           |                               | 24,393.35                                         | 1,054,971.97 |
| 14. Unused Grant Award Calculation                               | 0.00                                | 0.00                          | 77,780.65                                         | 322,739.38   |
| (line 4 minus line 9)                                            |                                     |                               |                                                   |              |
| 15. If Carryover is allowed, enter line 14 amount here           | 0.00                                | 0.00                          | 77,780.65                                         | 322,739.23   |
| 16. Reconciliation of Revenue                                    | 15,000.00                           | 2,678.00                      | 264,752.35                                        | 4,359,009.62 |
| (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) |                                     |                               |                                                   |              |

2007-08 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

| LOCAL PROGRAM NAME                                                                             | School Readiness Initiative (SRI) | Calif. Tech. Assistance Prog. (CTAP) | State Readiness School (Prop. 10) | School Nurse Expansion Program | AVID Implementation Grant | TOTAL        |
|------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------------------------|---------------------------|--------------|
| RESOURCE CODE                                                                                  | 9010                              | 9010                                 | 9010                              | 9010                           | 9010                      |              |
| REVENUE OBJECT                                                                                 | 8699                              | 8699                                 | 8699                              | 8699                           | 8699                      |              |
| LOCAL DESCRIPTION (if any)                                                                     | 275                               | 320                                  | 392                               | 394                            | 397                       |              |
| <b>AWARD</b>                                                                                   |                                   |                                      |                                   |                                |                           |              |
| 1. Prior Year Carryover                                                                        |                                   | 26,712.00                            |                                   | 4,834.00                       |                           | 31,546.00    |
| 2. Current Year Award                                                                          | 87,550.00                         |                                      | 311,645.00                        | 127,463.00                     | 5,000.00                  | 531,658.00   |
| 3. Required Matching Funds/Other                                                               |                                   |                                      |                                   |                                |                           | 0.00         |
| 4. Total Available Award (sum lines 1, 2, & 3)                                                 | 87,550.00                         | 26,712.00                            | 311,645.00                        | 132,297.00                     | 5,000.00                  | 563,204.00   |
| <b>REVENUES</b>                                                                                |                                   |                                      |                                   |                                |                           |              |
| 5. Revenue Deferred from Prior Year                                                            |                                   | 26,711.00                            |                                   | 68,576.39                      |                           | 95,287.39    |
| 6. Cash Received in Current Year                                                               | 73,001.40                         |                                      | 168,040.86                        |                                | 5,000.00                  | 246,042.26   |
| 7. Contributed Matching Funds                                                                  |                                   |                                      |                                   |                                |                           | 0.00         |
| 8. Total Available (sum lines 5, 6, & 7)                                                       | 73,001.40                         | 26,711.00                            | 168,040.86                        | 68,576.39                      | 5,000.00                  | 341,329.65   |
| <b>EXPENDITURES</b>                                                                            |                                   |                                      |                                   |                                |                           |              |
| 9. Donor-Authorized Expenditures                                                               | 84,807.95                         | 24,452.02                            | 282,847.54                        | 109,699.30                     |                           | 501,806.81   |
| 10. Non Donor-Authorized Expenditures                                                          |                                   |                                      |                                   |                                |                           | 0.00         |
| 11. Total Expenditures (line 9 plus line 10)                                                   | 84,807.95                         | 24,452.02                            | 282,847.54                        | 109,699.30                     | 0.00                      | 501,806.81   |
| 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)   | (11,806.55)                       | 2,258.98                             | (114,806.68)                      | (41,122.91)                    | 5,000.00                  | (160,477.16) |
| a. Deferred Revenue                                                                            |                                   | 2,259.95                             |                                   |                                | 5,000.00                  | 7,259.95     |
| b. Accounts Payable                                                                            |                                   |                                      |                                   |                                |                           | 0.00         |
| c. Accounts Receivable                                                                         | 11,806.55                         |                                      | 114,806.68                        | 41,122.91                      |                           | 167,736.14   |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 2,742.05                          | 2,259.98                             | 28,797.46                         | 22,597.70                      | 5,000.00                  | 61,397.19    |
| 15. If Carryover is allowed, enter line 14 amount here                                         | 2,742.05                          | 2,259.98                             | 28,797.46                         | 22,597.70                      | 5,000.00                  | 61,397.19    |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 84,807.95                         | 24,451.05                            | 282,847.54                        | 109,699.30                     | 0.00                      | 501,805.84   |

| FEDERAL PROGRAM NAME                                     | Medi-Cal Reimbursement | TOTAL      |
|----------------------------------------------------------|------------------------|------------|
| FEDERAL CATALOG NUMBER                                   | 93,778                 |            |
| RESOURCE CODE                                            | 5640                   |            |
| REVENUE OBJECT                                           | 8290                   |            |
| LOCAL DESCRIPTION (if any)                               | 255                    |            |
| <b>AWARD</b>                                             |                        |            |
| 1. Prior Year Restricted Ending Balance                  | 93,713.13              | 93,713.13  |
| 2. Current Year Award                                    | 130,388.38             | 130,388.38 |
| 3. Required Matching Funds/Other                         |                        | 0.00       |
| 4. Total Available Award (sum lines 1, 2, & 3)           | 224,101.51             | 224,101.51 |
| <b>REVENUES</b>                                          |                        |            |
| 5. Cash Received in Current Year                         | 130,388.38             | 130,388.38 |
| 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. Noncurrent Accounts Receivable                        |                        |            |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00                   | 0.00       |
| 8. Contributed Matching Funds                            |                        |            |
| 9. Total Available (sum lines 5, 7c, & 8)                | 130,388.38             | 130,388.38 |
| <b>EXPENDITURES</b>                                      |                        |            |
| 10. Donor-Authorized Expenditures                        | 95,760.22              | 95,760.22  |
| 11. Non Donor-Authorized Expenditures                    |                        | 0.00       |
| 12. Total Expenditures (line 10 plus line 11)            | 95,760.22              | 95,760.22  |
| <b>RESTRICTED ENDING BALANCE</b>                         |                        |            |
| 13. Current Year (line 4 minus line 10)                  | 128,341.29             | 128,341.29 |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME                                       | Gifted & Talented Education (GATE) | Special Ed Non Public Schools | School Library & Improvement BG | California Peer Assistance Review | Career Technical Ed Equipment & Supplies | Arts & Music Block Grant | Arts, Music, PE Supplies & Equipment, 1X fund |
|----------------------------------------------------------|------------------------------------|-------------------------------|---------------------------------|-----------------------------------|------------------------------------------|--------------------------|-----------------------------------------------|
| RESOURCE CODE                                            | 7140                               | 6500                          | 7395                            | 7271                              | 6377                                     | 6760                     | 6761                                          |
| REVENUE OBJECT                                           | 8311                               | 8311                          | 8590                            | 8590                              | 8590                                     | 8590                     | 8590                                          |
| LOCAL DESCRIPTION (if any)                               | 115                                | 150                           | 304                             | 306                               | 315                                      | 316                      | 317/319                                       |
| <b>AWARD</b>                                             |                                    |                               |                                 |                                   |                                          |                          |                                               |
| 1. Prior Year Restricted Ending Balance                  | 11,499.00                          | 62,493.90                     | 741,742.52                      | 83,014.55                         |                                          | 142,285.22               | 1,113,929.00                                  |
| 2. a. Current Year Award                                 | 125,374.00                         | 8,746,792.71                  | 3,435,149.00                    | 63,361.00                         | 49,679.00                                | 227,846.00               |                                               |
| b. Block Grant Transfers (Obj 8995)                      |                                    |                               | (196,118.00)                    |                                   |                                          |                          |                                               |
| c. Sec 12.40 Transfers (Obj 8998)                        |                                    |                               |                                 |                                   |                                          |                          |                                               |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)            | 125,374.00                         | 8,746,792.71                  | 3,239,031.00                    | 63,361.00                         | 49,679.00                                | 227,846.00               | 0.00                                          |
| 3. Required Matching Funds/Other                         |                                    | 5,809,958.54                  |                                 |                                   |                                          |                          |                                               |
| 4. Total Available Award (sum lines 1, 2d, & 3)          | 136,873.00                         | 14,619,245.15                 | 3,980,773.52                    | 146,375.55                        | 49,679.00                                | 370,131.22               | 1,113,929.00                                  |
| <b>REVENUES</b>                                          |                                    |                               |                                 |                                   |                                          |                          |                                               |
| 5. Cash Received in Current Year                         | 125,374.00                         | 8,238,552.47                  | 3,239,031.00                    | 63,361.00                         | 49,679.00                                | 110,417.00               |                                               |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                                    |                               |                                 |                                   |                                          |                          |                                               |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6)    | 0.00                               | 508,240.24                    | 0.00                            | 0.00                              | 0.00                                     | 117,429.00               | 0.00                                          |
| b. Noncurrent Accounts Receivable                        |                                    |                               |                                 |                                   |                                          |                          |                                               |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00                               | 508,240.24                    | 0.00                            | 0.00                              | 0.00                                     | 117,429.00               | 0.00                                          |
| 8. Contributed Matching Funds                            |                                    | 5,809,958.54                  |                                 |                                   |                                          |                          |                                               |
| 9. Total Available (sum lines 5, 7c, & 8)                | 125,374.00                         | 14,556,751.25                 | 3,239,031.00                    | 63,361.00                         | 49,679.00                                | 227,846.00               | 0.00                                          |
| <b>EXPENDITURES</b>                                      |                                    |                               |                                 |                                   |                                          |                          |                                               |
| 10. Donor-Authorized Expenditures                        | 122,463.56                         | 14,531,479.18                 | 3,266,442.32                    | 15,133.38                         | 18,300.18                                | 134,375.58               | 118,819.93                                    |
| 11. Non Donor-Authorized Expenditures                    |                                    |                               |                                 |                                   |                                          |                          |                                               |
| 12. Total Expenditures (line 10 plus line 11)            | 122,463.56                         | 14,531,479.18                 | 3,266,442.32                    | 15,133.38                         | 18,300.18                                | 134,375.58               | 118,819.93                                    |
| <b>RESTRICTED ENDING BALANCE</b>                         |                                    |                               |                                 |                                   |                                          |                          |                                               |
| 13. Current Year (line 4 minus line 10)                  | 14,409.44                          | 87,765.97                     | 714,331.20                      | 131,242.17                        | 31,378.82                                | 235,755.64               | 995,109.07                                    |

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

| STATE PROGRAM NAME                                       | Administrator Training Program | Supplemental School Counseling Program | Professional Development Block Grant | Targetted Instructional Improvement (TIIG) | Targetted Inst. Improv. (at Maple) | PE Teacher Incentive Grant (PETIP) | English Language Acquisition Program (ELAP) |
|----------------------------------------------------------|--------------------------------|----------------------------------------|--------------------------------------|--------------------------------------------|------------------------------------|------------------------------------|---------------------------------------------|
| RESOURCE CODE                                            | 7325                           | 7080                                   | 7393                                 | 7394                                       | 7045                               | 6258                               | 6286                                        |
| REVENUE OBJECT                                           | 8590                           | 8590                                   | 8590                                 | 8590                                       | 8590                               | 8590                               | 8590                                        |
| LOCAL DESCRIPTION (if any)                               | 325                            | 326                                    | 327                                  | 328-1                                      | 328-7                              | 341                                | 345                                         |
| <b>AWARD</b>                                             |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 1. Prior Year Restricted Ending Balance                  | 8,250.00                       | 58,776.65                              |                                      | 145,046.08                                 | 4,942.21                           |                                    | 106,395.19                                  |
| 2. a. Current Year Award                                 | 6,750.00                       | 228,759.00                             | 744,878.00                           | 1,131,027.00                               |                                    | 210,000.00                         | 214,477.00                                  |
| b. Block Grant Transfers (Obj 8995)                      |                                |                                        |                                      | (858,474.00)                               |                                    |                                    |                                             |
| c. Sec 12.40 Transfers (Obj 8998)                        |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)            | 6,750.00                       | 228,759.00                             | 744,878.00                           | 272,553.00                                 | 0.00                               | 210,000.00                         | 214,477.00                                  |
| 3. Required Matching Funds/Other                         |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 4. Total Available Award (sum lines 1, 2d, & 3)          | 15,000.00                      | 287,535.65                             | 744,878.00                           | 417,599.08                                 | 4,942.21                           | 210,000.00                         | 320,872.19                                  |
| <b>REVENUES</b>                                          |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 5. Cash Received in Current Year                         | 2,850.00                       | 228,759.00                             | 744,878.00                           | 272,553.00                                 |                                    | 210,000.00                         | 214,477.00                                  |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6)    | 3,900.00                       | 0.00                                   | 0.00                                 | 0.00                                       | 0.00                               | 0.00                               | 0.00                                        |
| b. Noncurrent Accounts Receivable                        |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 3,900.00                       | 0.00                                   | 0.00                                 | 0.00                                       | 0.00                               | 0.00                               | 0.00                                        |
| 8. Contributed Matching Funds                            |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 9. Total Available (sum lines 5, 7c, & 8)                | 6,750.00                       | 228,759.00                             | 744,878.00                           | 272,553.00                                 | 0.00                               | 210,000.00                         | 214,477.00                                  |
| <b>EXPENDITURES</b>                                      |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 10. Donor-Authorized Expenditures                        | 5,205.00                       | 212,140.99                             | 744,878.00                           | 74,183.72                                  | 1,553.38                           | 12,220.86                          | 170,860.54                                  |
| 11. Non Donor-Authorized Expenditures                    |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 12. Total Expenditures (line 10 plus line 11)            | 5,205.00                       | 212,140.99                             | 744,878.00                           | 74,183.72                                  | 1,553.38                           | 12,220.86                          | 170,860.54                                  |
| <b>RESTRICTED ENDING BALANCE</b>                         |                                |                                        |                                      |                                            |                                    |                                    |                                             |
| 13. Current Year (line 4 minus line 10)                  | 9,795.00                       | 75,394.66                              | 0.00                                 | 343,415.36                                 | 3,388.83                           | 197,779.14                         | 150,011.65                                  |

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME                                       | School Safety & Violence Prevention | Teacher Credentialing Block Grant | Staff Development For Math & Reading | Instructional Materials Ed Tech, 1X Fund | Pupil Retention Block Grant | School Sites Discretionary Block Grant, 1X Fund | District Discretionary BG, 1X Fund |
|----------------------------------------------------------|-------------------------------------|-----------------------------------|--------------------------------------|------------------------------------------|-----------------------------|-------------------------------------------------|------------------------------------|
| RESOURCE CODE                                            | 6405                                | 7392                              | 7294                                 | 7398                                     | 7390                        | 7396                                            | 7397                               |
| REVENUE OBJECT                                           | 8590                                | 8590                              | 8590                                 | 8590                                     | 8590                        | 8590                                            | 8590                               |
| LOCAL DESCRIPTION (if any)                               | 352                                 | 355                               | 356                                  | 361                                      | 362                         | 364                                             | 368                                |
| <b>AWARD</b>                                             |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| 1. Prior Year Restricted Ending Balance                  | 10,093.69                           | 20,423.26                         | 11,233.02                            | 220,211.00                               | 10,242.21                   | 687,455.92                                      | 269,946.00                         |
| 2. a. Current Year Award                                 | 67,516.00                           | 375,151.00                        |                                      |                                          | 5,404.00                    |                                                 |                                    |
| b. Block Grant Transfers (Obj 8995)                      |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| c. Sec 12.40 Transfers (Obj 8998)                        |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)            | 67,516.00                           | 375,151.00                        | 0.00                                 | 0.00                                     | 5,404.00                    | 0.00                                            | 0.00                               |
| 3. Required Matching Funds/Other                         |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| 4. Total Available Award (sum lines 1, 2d, & 3)          | 77,609.69                           | 395,574.26                        | 11,233.02                            | 220,211.00                               | 15,646.21                   | 687,455.92                                      | 269,946.00                         |
| <b>REVENUES</b>                                          |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| 5. Cash Received in Current Year                         | 67,486.00                           | 375,151.00                        |                                      |                                          | 5,404.00                    |                                                 |                                    |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6)    | 30.00                               | 0.00                              | 0.00                                 | 0.00                                     | 0.00                        | 0.00                                            | 0.00                               |
| b. Noncurrent Accounts Receivable                        |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 30.00                               | 0.00                              | 0.00                                 | 0.00                                     | 0.00                        | 0.00                                            | 0.00                               |
| 8. Contributed Matching Funds                            |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| 9. Total Available (sum lines 5, 7c, & 8)                | 67,516.00                           | 375,151.00                        | 0.00                                 | 0.00                                     | 5,404.00                    | 0.00                                            | 0.00                               |
| <b>EXPENDITURES</b>                                      |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| 10. Donor-Authorized Expenditures                        | 77,579.69                           | 303,627.65                        |                                      | 111,644.56                               | 10,275.98                   | 406,233.78                                      | 0.00                               |
| 11. Non Donor-Authorized Expenditures                    |                                     | 0.00                              |                                      |                                          |                             |                                                 |                                    |
| 12. Total Expenditures (line 10 plus line 11)            | 77,579.69                           | 303,627.65                        | 0.00                                 | 111,644.56                               | 10,275.98                   | 406,233.78                                      | 0.00                               |
| <b>RESTRICTED ENDING BALANCE</b>                         |                                     |                                   |                                      |                                          |                             |                                                 |                                    |
| 13. Current Year (line 4 minus line 10)                  | 30.00                               | 91,946.61                         | 11,233.02                            | 108,566.44                               | 5,370.23                    | 281,222.14                                      | 269,946.00                         |

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STATE AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME                                       | Quality Education Investment Act (QEIA) | Instructional Materials K - 8 | Instructional Materials, Williams Settlement Case | CA Public School Library Materials | English Learners Supplemental, 1X Fund | Maintenance & Operations 2.5% | Transportation Home To School |
|----------------------------------------------------------|-----------------------------------------|-------------------------------|---------------------------------------------------|------------------------------------|----------------------------------------|-------------------------------|-------------------------------|
| RESOURCE CODE                                            | 7400                                    | 7156                          | 7158                                              | 6296                               | 7157                                   | 8150                          | 7230                          |
| REVENUE OBJECT                                           | 8590                                    | 8590                          | 8590                                              | 8590                               | 8590                                   | 8980                          | 8311                          |
| LOCAL DESCRIPTION (if any)                               | 369                                     | 380                           | 381                                               | 384                                | 388                                    | 533                           | 565                           |
| <b>AWARD</b>                                             |                                         |                               |                                                   |                                    |                                        |                               |                               |
| 1. Prior Year Restricted Ending Balance                  |                                         | 523,956.66                    | 190,214.00                                        | 696.61                             |                                        |                               |                               |
| 2. a. Current Year Award                                 | 351,306.00                              | 960,857.00                    | 5,506.00                                          |                                    | 89,290.00                              |                               | 499,204.00                    |
| b. Block Grant Transfers (Obj 8995)                      |                                         |                               |                                                   |                                    |                                        |                               | 196,118.00                    |
| c. Sec 12.40 Transfers (Obj 8998)                        |                                         |                               |                                                   |                                    |                                        |                               | 300,000.00                    |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)            | 351,306.00                              | 960,857.00                    | 5,506.00                                          | 0.00                               | 89,290.00                              | 0.00                          | 995,322.00                    |
| 3. Required Matching Funds/Other                         |                                         |                               |                                                   |                                    |                                        | 2,723,108.03                  | 193,887.27                    |
| 4. Total Available Award (sum lines 1, 2d, & 3)          | 351,306.00                              | 1,484,813.66                  | 195,720.00                                        | 696.61                             | 89,290.00                              | 2,723,108.03                  | 1,189,209.27                  |
| <b>REVENUES</b>                                          |                                         |                               |                                                   |                                    |                                        |                               |                               |
| 5. Cash Received in Current Year                         | 351,306.00                              | 866,757.00                    | 5,506.00                                          |                                    | 80,361.00                              | 0.00                          | 953,725.14                    |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                                         |                               |                                                   |                                    |                                        |                               |                               |
| 7. a. Accounts Receivable (line 2d minus lines 5 & 6)    | 0.00                                    | 94,100.00                     | 0.00                                              | 0.00                               | 8,929.00                               | 0.00                          | 41,596.86                     |
| b. Noncurrent Accounts Receivable                        |                                         |                               |                                                   |                                    |                                        |                               |                               |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00                                    | 94,100.00                     | 0.00                                              | 0.00                               | 8,929.00                               | 0.00                          | 41,596.86                     |
| 8. Contributed Matching Funds                            |                                         |                               |                                                   |                                    |                                        | 2,723,108.03                  | 193,887.27                    |
| 9. Total Available (sum lines 5, 7c, & 8)                | 351,306.00                              | 960,857.00                    | 5,506.00                                          | 0.00                               | 89,290.00                              | 2,723,108.03                  | 1,189,209.27                  |
| <b>EXPENDITURES</b>                                      |                                         |                               |                                                   |                                    |                                        |                               |                               |
| 10. Donor-Authorized Expenditures                        | 145,154.39                              | 832,923.55                    | 195,720.00                                        |                                    | 31,046.90                              |                               | 1,189,209.27                  |
| 11. Non Donor-Authorized Expenditures                    |                                         |                               |                                                   |                                    |                                        |                               |                               |
| 12. Total Expenditures (line 10 plus line 11)            | 145,154.39                              | 832,923.55                    | 195,720.00                                        | 0.00                               | 31,046.90                              | 2,723,108.03                  | 1,189,209.27                  |
| <b>RESTRICTED ENDING BALANCE</b>                         |                                         |                               |                                                   |                                    |                                        |                               |                               |
| 13. Current Year (line 4 minus line 10)                  | 206,151.61                              | 651,890.11                    | 0.00                                              | 696.61                             | 58,243.10                              | 0.00                          | 0.00                          |

| STATE PROGRAM NAME                                          | Transportation<br>Special Education | Lottery    | TOTAL         |
|-------------------------------------------------------------|-------------------------------------|------------|---------------|
| RESOURCE CODE                                               | 7240                                | 6300       |               |
| REVENUE OBJECT                                              | 8311                                | 8560       |               |
| LOCAL DESCRIPTION (if any)                                  | 566                                 | 812        |               |
| <b>AWARD</b>                                                |                                     |            |               |
| 1. Prior Year Restricted<br>Ending Balance                  |                                     | 336,264.15 | 4,759,110.84  |
| 2. a. Current Year Award                                    | 750,200.00                          | 284,202.49 | 18,572,729.20 |
| b. Block Grant Transfers (Obj 8995)                         |                                     | 0.00       | 0.00          |
| c. Sec 12.40 Transfers (Obj 8998)                           |                                     |            | (558,474.00)  |
| d. Adj Curr Yr Award                                        |                                     |            |               |
| (sum lines 2a, 2b, & 2c)                                    | 750,200.00                          | 284,202.49 | 18,014,255.20 |
| 3. Required Matching Funds/Other                            | 125,000.71                          |            | 8,851,954.55  |
| 4. Total Available Award                                    | 875,200.71                          | 620,466.64 | 31,625,320.59 |
| (sum lines 1, 2d, & 3)                                      |                                     |            |               |
| <b>REVENUES</b>                                             |                                     |            |               |
| 5. Cash Received in Current Year                            | 702,202.00                          | 60,664.71  | 16,968,494.32 |
| 6. Amounts Included in Line 5 for<br>Prior Year Adjustments |                                     |            | 0.00          |
| 7. a. Accounts Receivable                                   | 47,998.00                           | 223,537.78 | 1,045,760.88  |
| (line 2d minus lines 5 & 6)                                 |                                     |            | 0.00          |
| b. Noncurrent Accounts Receivable                           |                                     |            |               |
| c. Current Accounts Receivable                              | 47,998.00                           | 223,537.78 | 1,045,760.88  |
| (line 7a minus line 7b)                                     | 125,000.71                          |            | 8,851,954.55  |
| 8. Contributed Matching Funds                               | 875,200.71                          | 284,202.49 | 26,866,209.75 |
| 9. Total Available                                          |                                     |            |               |
| (sum lines 5, 7c, & 8)                                      |                                     |            |               |
| <b>EXPENDITURES</b>                                         |                                     |            |               |
| 10. Donor-Authorized Expenditures                           | 875,200.71                          | 335,036.32 | 26,664,817.45 |
| 11. Non Donor-Authorized<br>Expenditures                    |                                     |            | 0.00          |
| 12. Total Expenditures                                      | 875,200.71                          | 335,036.32 | 26,664,817.45 |
| (line 10 plus line 11)                                      |                                     |            |               |
| <b>RESTRICTED ENDING BALANCE</b>                            |                                     |            |               |
| 13. Current Year                                            | 0.00                                | 285,430.32 | 4,960,503.14  |
| (line 4 minus line 10)                                      |                                     |            |               |



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

| LOCAL PROGRAM NAME                                       | TOTAL |
|----------------------------------------------------------|-------|
| RESOURCE CODE                                            |       |
| REVENUE OBJECT                                           |       |
| LOCAL DESCRIPTION (if any)                               |       |
| <b>AWARD</b>                                             |       |
| 1. Prior Year Restricted Ending Balance                  | 0.00  |
| 2. Current Year Award                                    | 0.00  |
| 3. Required Matching Funds/Other                         | 0.00  |
| 4. Total Available Award (sum lines 1, 2, & 3)           | 0.00  |
| <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  |
| b. Noncurrent Accounts Receivable                        | 0.00  |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00  |
| 8. Contributed Matching Funds                            | 0.00  |
| 9. Total Available (sum lines 5, 7c, & 8)                | 0.00  |
| <b>EXPENDITURES</b>                                      |       |
| 10. Donor-Authorized Expenditures                        | 0.00  |
| 11. Non Donor-Authorized Expenditures                    | 0.00  |
| 12. Total Expenditures (line 10 plus line 11)            | 0.00  |
| <b>RESTRICTED ENDING BALANCE</b>                         |       |
| 13. Current Year (line 4 minus line 10)                  | 0.00  |

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                  | 54,693,796.56              | 301     | 0.00                        | 303     | 54,693,796.56                                    | 305     | 2,427,470.62                             |                                           | 307     | 52,266,325.94                               | 309     |
| 2000 - Classified Salaries                    | 17,977,288.64              | 311     | 8,915.65                    | 313     | 17,968,372.99                                    | 315     | 2,424,102.22                             |                                           | 317     | 15,544,270.77                               | 319     |
| 3000 - Employee Benefits (Excluding 3800)     | 18,826,401.48              | 321     | 618,918.87                  | 323     | 18,207,482.61                                    | 325     | 796,145.69                               |                                           | 327     | 17,411,336.92                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500)  | 6,630,355.75               | 331     | 35,611.63                   | 333     | 6,594,744.12                                     | 335     | 2,469,549.74                             |                                           | 337     | 4,125,194.38                                | 339     |
| 5000 - Services . . . & (7300) Direct Support | 8,287,762.40               | 341     | 3,287.89                    | 343     | 8,284,474.51                                     | 345     | 3,264,346.51                             |                                           | 347     | 5,020,128.00                                | 349     |
| TOTAL                                         |                            |         |                             |         | 105,748,870.79                                   | 365     |                                          |                                           | TOTAL   | 94,367,256.01                               | 369     |

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)<br>(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 | 393     |
| 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. . . . . |  |             | 65.00%  |
| 16. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X') . . . . .                                                                                                                                            |  |             | 0.00    |

| 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) . . . . .                                                                                                                    | 60.00%        |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .                                                                                                                                   | 65.00%        |
| 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). . . . .                                                                                          | 94,367,256.01 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .                                                                                                                                      | 0.00          |

|                                                | 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               | 47,575,458.00            |                                 | 47,575,458.00          |            | 1,030,000.00 | 46,545,458.00          | 1,155,000.00                |
| State School Building Loans Payable            |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Certificates of Participation Payable          | 7,540,000.00             |                                 | 7,540,000.00           |            | 205,000.00   | 7,335,000.00           | 215,000.00                  |
| Capital Leases Payable                         | 4,264,053.00             |                                 | 4,264,053.00           | 743,626.00 | 1,921,290.00 | 3,086,389.00           | 1,538,382.00                |
| Lease Revenue Bonds Payable                    |                          |                                 | 0.00                   |            |              | 0.00                   |                             |
| Other General Long-Term Debt                   | 19,868,232.00            |                                 | 19,868,232.00          |            | 405,263.00   | 19,462,969.00          | 425,263.00                  |
| Net OPEB Obligation                            | 1,011,389.79             |                                 | 1,011,389.79           | 19,638.30  |              | 1,031,028.09           |                             |
| Compensated Absences Payable                   |                          |                                 |                        |            |              |                        |                             |
| Governmental activities long-term liabilities  | 80,259,132.79            | 0.00                            | 80,259,132.79          | 763,264.30 | 3,561,553.00 | 77,460,844.09          | 3,333,645.00                |
| <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                        |

|                                                                                                                                                                                       | 2007-08 Calculations          |              |                     | 2008-09 Calculations          |              |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------|-------------------------------|--------------|---------------------|
|                                                                                                                                                                                       | Extracted Data                | Adjustments* | Entered Data/Totals | Extracted Data                | Adjustments* | Entered Data/Totals |
| <b>A. PRIOR YEAR DATA</b><br>(2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)                                          | <b>2006-07 Actual</b>         |              |                     | <b>2007-08 Actual</b>         |              |                     |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)                                                                                                             | 65,049,249.58                 |              | 65,049,249.58       |                               |              | 67,883,671.76       |
| 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)                                                                                                                                   | 13,469.12                     |              | 13,469.12           |                               |              | 13,461.40           |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>                                                                                                                                                | <b>Adjustments to 2006-07</b> |              |                     | <b>Adjustments to 2007-08</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<br>(Lines A3 plus A4 minus A5)                                                                                                               |                               | 0.00         |                     |                               |              | 0.00                |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                               |              |                     |                               |              |                     |
| <b>B. CURRENT YEAR GANN ADA</b><br>(2007-08 data should tie to Principal Apportionment Attendance Software reports)                                                                   | <b>2007-08 P2 Report</b>      |              |                     | <b>2008-09 P2 Estimate</b>    |              |                     |
| 1. Total K-12 ADA (Form A, Line 10)                                                                                                                                                   | 13,216.48                     |              | 13,216.48           | 13,206.20                     |              | 13,206.20           |
| 2. ROC/P ADA (Form A, Line 12)                                                                                                                                                        |                               |              | 0.00                |                               |              | 0.00                |
| 3. Total Charter Schools ADA (Form A, Line 26)                                                                                                                                        | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 4. Total Supplemental Instructional Hours<br>(Form A, Lines 21 and 27)                                                                                                                | 171,445.00                    |              | 171,445.00          | 171,445.00                    |              | 171,445.00          |
| 5. Divide Line B4 by 700 (Round to 2 decimal places)                                                                                                                                  |                               |              | 244.92              |                               |              | 244.92              |
| 6. TOTAL P2 ADA (Lines B1 through B3 plus B5)                                                                                                                                         |                               |              | 13,461.40           |                               |              | 13,451.12           |
| <b>OTHER ADA</b><br>(From Principal Apportionment Attendance Software)                                                                                                                |                               |              |                     |                               |              |                     |
| 7. Apprentice Hours - High School                                                                                                                                                     |                               |              |                     |                               |              |                     |
| 8. Divide Line B7 by 525 (Round to 2 decimal places)                                                                                                                                  |                               |              | 0.00                |                               |              | 0.00                |
| 9. TOTAL CURRENT YEAR GANN ADA<br>(Sum Lines B6 plus B8)                                                                                                                              |                               |              | 13,461.40           |                               |              | 13,451.12           |
| <b>C. LOCAL PROCEEDS OF TAXES</b><br>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)                                                                                                     | <b>2007-08 Actual</b>         |              |                     | <b>2008-09 Budget</b>         |              |                     |
| 1. Homeowners' Exemption (Object 8021)                                                                                                                                                | 258,786.94                    |              | 258,786.94          | 258,788.00                    |              | 258,788.00          |
| 2. Timber Yield Tax (Object 8022)                                                                                                                                                     | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)                                                                                                                                      | 344,629.45                    |              | 344,629.45          | 31,246.00                     |              | 31,246.00           |
| 4. Secured Roll Taxes (Object 8041)                                                                                                                                                   | 26,275,659.57                 |              | 26,275,659.57       | 26,454,567.00                 |              | 26,454,567.00       |
| 5. Unsecured Roll Taxes (Object 8042)                                                                                                                                                 | 1,177,984.91                  |              | 1,177,984.91        | 1,083,133.00                  |              | 1,083,133.00        |
| 6. Prior Years' Taxes (Object 8043)                                                                                                                                                   | 1,039,344.54                  |              | 1,039,344.54        | 1,022,352.00                  |              | 1,022,352.00        |
| 7. Supplemental Taxes (Object 8044)                                                                                                                                                   | 1,841,964.44                  |              | 1,841,964.44        | 2,053,889.00                  |              | 2,053,889.00        |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)                                                                                                                                    | 93,101.94                     |              | 93,101.94           | (62,070.00)                   |              | (62,070.00)         |
| 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)<br>(Only if not counted in redevelopment agency's limit)                                                                          | 40,064.69                     |              | 40,064.69           | 40,065.00                     |              | 40,065.00           |
| 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 to Charter Schools<br>in Lieu of Property Taxes (Object 8096)                                                                                                           | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 16. TOTAL TAXES AND SUBVENTIONS<br>(Lines C1 through C15)                                                                                                                             | 31,071,536.48                 | 0.00         | 31,071,536.48       | 30,881,970.00                 | 0.00         | 30,881,970.00       |
| <b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>                                                                                                                                    |                               |              |                     |                               |              |                     |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)                                                                                  | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 18. TOTAL LOCAL PROCEEDS OF TAXES<br>(Lines C16 plus C17)                                                                                                                             | 31,071,536.48                 | 0.00         | 31,071,536.48       | 30,881,970.00                 | 0.00         | 30,881,970.00       |

|                                                                                                                                          | 2007-08 Calculations |              |                     | 2008-09 Calculations |              |                     |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
|                                                                                                                                          | Extracted Data       | Adjustments* | Entered Data/Totals | Extracted Data       | Adjustments* | Entered Data/Totals |
| <b>EXCLUDED APPROPRIATIONS</b>                                                                                                           |                      |              |                     |                      |              |                     |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)                           |                      |              | 982,975.48          |                      |              | 996,687.00          |
| <b>OTHER EXCLUSIONS</b>                                                                                                                  |                      |              |                     |                      |              |                     |
| 20. Americans with Disabilities Act                                                                                                      |                      |              |                     |                      |              |                     |
| 21. Unreimbursed Court Mandated Desegregation Costs                                                                                      |                      |              |                     |                      |              |                     |
| 22. Other Unfunded Court-ordered or Federal Mandates                                                                                     |                      |              |                     |                      |              |                     |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22)                                                                                             |                      |              | 982,975.48          |                      |              | 996,687.00          |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>                                                                                         |                      |              |                     |                      |              |                     |
| 24. Revenue Limit State Aid - Current Year (Object 8011)                                                                                 | 41,801,884.57        |              | 41,801,884.57       | 42,158,410.00        |              | 42,158,410.00       |
| 25. Revenue Limit State Aid - Prior Years (Object 8019)                                                                                  | 79,221.00            |              | 79,221.00           | 0.00                 |              | 0.00                |
| 26. Supplemental Instruction - CY (Res. 0000, Object 8311)                                                                               | 740,090.00           |              | 740,090.00          | 562,348.00           |              | 562,348.00          |
| 27. Supplemental Instruction - PY (Res. 0000, Object 8319)                                                                               | 13,489.00            |              | 13,489.00           | 0.00                 |              | 0.00                |
| 28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)                                                                                   | 0.00                 |              | 0.00                | 0.00                 |              | 0.00                |
| 29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)                                                                                   | 0.00                 |              | 0.00                | 0.00                 |              | 0.00                |
| 30. ROC/P Apportionment - CY (Res. 6350, Object 8311)                                                                                    | 0.00                 |              | 0.00                | 0.00                 |              | 0.00                |
| 31. ROC/P Apportionment - PY (Res. 6350, Object 8319)                                                                                    | 0.00                 |              | 0.00                | 0.00                 |              | 0.00                |
| 32. Charter Schs. Gen. Purpose Entitlement (Object 8015)                                                                                 | 0.00                 |              | 0.00                | 0.00                 |              | 0.00                |
| 33. Charter Schs. Categorical Block Grant (Object 8480)                                                                                  | 0.00                 |              | 0.00                | 0.00                 |              | 0.00                |
| 34. Class Size Reduction, Grades K-3 (Object 8434)                                                                                       | 4,411,500.00         |              | 4,411,500.00        | 4,100,000.00         |              | 4,100,000.00        |
| 35. Class Size Reduction, Grade 9 (Object 8435)                                                                                          | 0.00                 |              | 0.00                | 0.00                 |              | 0.00                |
| 36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)                                                                                  | 47,046,184.57        | 0.00         | 47,046,184.57       | 46,820,758.00        | 0.00         | 46,820,758.00       |
| <b>ADD BACK TRANSFERS TO COUNTY</b>                                                                                                      |                      |              |                     |                      |              |                     |
| 37. County Office Funds Transfer (Form RL, Line 32)                                                                                      | 292,522.00           |              | 292,522.00          | 285,539.00           |              | 285,539.00          |
| 38. TOTAL STATE AID (Lines C36 plus C37)                                                                                                 | 47,338,706.57        | 0.00         | 47,338,706.57       | 47,106,297.00        | 0.00         | 47,106,297.00       |
| <b>DATA FOR INTEREST CALCULATION</b>                                                                                                     |                      |              |                     |                      |              |                     |
| 39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)                                                                                | 110,563,862.26       |              | 110,563,862.26      | 106,296,724.00       |              | 106,296,724.00      |
| 40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)                                               | 963,564.55           |              | 963,564.55          | 807,757.00           |              | 807,757.00          |
| <b>APPROPRIATIONS LIMIT CALCULATIONS</b>                                                                                                 |                      |              |                     |                      |              |                     |
| <b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>                                                                                               |                      |              |                     |                      |              |                     |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)                                                                                   |                      |              | 65,049,249.58       |                      |              | 67,883,671.76       |
| 2. Inflation Adjustment                                                                                                                  |                      |              | 1.0442              |                      |              | 1.0429              |
| 3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)                                       |                      |              | 0.9994              |                      |              | 0.9992              |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)                                                                         |                      |              | 67,883,671.76       |                      |              | 70,739,244.57       |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>                                                                                               |                      |              |                     |                      |              |                     |
| 5. Local Revenues Excluding Interest (Line C18)                                                                                          |                      |              | 31,071,536.48       |                      |              | 30,881,970.00       |
| 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 C38 or less than zero)         |                      |              | 1,615,368.00        |                      |              | 1,614,134.40        |
| b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)                           |                      |              | 37,795,110.76       |                      |              | 40,853,961.57       |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)                                                                    |                      |              | 37,795,110.76       |                      |              | 40,853,961.57       |
| 7. Local Revenues in Proceeds of Taxes                                                                                                   |                      |              |                     |                      |              |                     |
| a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])                                |                      |              | 605,449.63          |                      |              | 549,301.06          |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)                                                                                     |                      |              | 31,676,986.11       |                      |              | 31,431,271.06       |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero) |                      |              | 37,189,661.13       |                      |              | 40,304,660.51       |
| 9. Total Appropriations Subject to the Limit                                                                                             |                      |              |                     |                      |              |                     |
| a. Local Revenues (Line D7b)                                                                                                             |                      |              | 31,676,986.11       |                      |              |                     |
| b. State Subventions (Line D8)                                                                                                           |                      |              | 37,189,661.13       |                      |              |                     |
| c. Less: Excluded Appropriations (Line C23)                                                                                              |                      |              | 982,975.48          |                      |              |                     |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)                                                              |                      |              | 67,883,671.76       |                      |              |                     |



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. Effective in 2007-08, the calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,913,497.38
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 88,421,300.76

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Section A, Lines 5 and 6) 3.30%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

|                                                                                                                                                                                       |              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999 and 7380, minus Line B9)                   | 3,727,716.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999 and 7380, minus Line B10)                         | 0.00         |
| 3. External Financial Audit - Single Audit (Function 7190, objects 5000-5999)                                                                                                         | 0.00         |
| 4. Staff Relations and Negotiations (Function 7120, objects 1000-5999)                                                                                                                | 0.00         |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 298,464.52   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00         |
| 7. Adjustment for Employment Separation Costs                                                                                                                                         |              |
| a. Plus: Normal Separation Costs (Part II, Line A1)                                                                                                                                   | 0.00         |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                          | 0.00         |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)                                                                                                                        | 4,026,180.52 |
| 9. Carry-Forward Adjustment (Line A8 plus 2nd prior year carry-forward adjustment of \$35,455.26,<br>minus [2nd prior year indirect cost rate of 4.1% times Line B18])                | (370,938.97) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)                                                                                                                              | 3,655,241.55 |

**B. Base Costs**

|                                                                                                                                                                                                                                                                                     |                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)                                                                                                                                                                                                                 | 72,386,735.22  |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)                                                                                                                                                                                                | 14,325,432.20  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)                                                                                                                                                                                                              | 5,308,869.35   |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)                                                                                                                                                                                                          | 0.00           |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                                          | 6,515.04       |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)                                                                                                                                                                                                                        | 0.00           |
| 7. Board and Superintendent (Functions 7100-7180 except 7120, objects 1000-5999)                                                                                                                                                                                                    | 999,957.75     |
| 8. External Financial Audit - Other (Function 7191, objects 5000-5999)                                                                                                                                                                                                              | 0.00           |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999 and 7380; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 and 7380) | 0.00           |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)                               | 0.00           |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)                                                                                               | 8,745,914.94   |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)                                                                                                          | 0.00           |
| 13. Adjustment for Employment Separation Costs                                                                                                                                                                                                                                      |                |
| a. Less: Normal Separation Costs (Part II, Line A1)                                                                                                                                                                                                                                 | 0.00           |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                                                                                                                        | 0.00           |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                                              | 0.00           |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                                            | 1,953,211.04   |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                                            | 4,384,943.66   |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                                           | 0.00           |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)                                                                                                                                                                                             | 108,111,579.20 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

|                                                                                                               |       |
|---------------------------------------------------------------------------------------------------------------|-------|
| (For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B18) | 3.72% |
|---------------------------------------------------------------------------------------------------------------|-------|

**D. Indirect Cost Rate (Fixed-with-carry-forward rate for use in 2009-10, subject to CDE approval)**

|                                |       |
|--------------------------------|-------|
| (Line A10 divided by Line B18) | 3.38% |
|--------------------------------|-------|



Unaudited Actuals  
2007-08 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description                                                                    | Object Codes                    | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals       |
|--------------------------------------------------------------------------------|---------------------------------|---------------------------------------------|------------------------------------------------------|------------------------------------------------------------|--------------|
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                 |                                 |                                             |                                                      |                                                            |              |
| 1. Beginning Balance                                                           | 9791-9795                       | 0.00                                        |                                                      | 336,264.15                                                 | 336,264.15   |
| 2. State Lottery Revenue                                                       | 8560                            | 1,605,189.47                                |                                                      | 284,202.49                                                 | 1,889,391.96 |
| 3. Other Local Revenue                                                         | 8600-8799                       | 0.00                                        |                                                      | 0.00                                                       | 0.00         |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts                     | 8965                            | 0.00                                        |                                                      | 0.00                                                       | 0.00         |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)           | 8980                            | 0.00                                        |                                                      |                                                            | 0.00         |
| 6. Total Available<br>(Sum Lines A1 through A5)                                |                                 | 1,605,189.47                                | 0.00                                                 | 620,466.64                                                 | 2,225,656.11 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                |                                 |                                             |                                                      |                                                            |              |
| 1. Certificated Salaries                                                       | 1000-1999                       | 1,605,189.47                                |                                                      |                                                            | 1,605,189.47 |
| 2. Classified Salaries                                                         | 2000-2999                       | 0.00                                        |                                                      |                                                            | 0.00         |
| 3. Employee Benefits                                                           | 3000-3999                       | 0.00                                        |                                                      |                                                            | 0.00         |
| 4. Books and Supplies                                                          | 4000-4999                       | 0.00                                        |                                                      | 335,036.32                                                 | 335,036.32   |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)             | 5000-5999                       | 0.00                                        |                                                      |                                                            | 0.00         |
| b. Services and Other Operating<br>Expenditures (Resource 6300)                | 5000-5999, except<br>5710, 5800 |                                             |                                                      |                                                            |              |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300)         | 5710, 5800                      |                                             |                                                      |                                                            |              |
| 6. Capital Outlay                                                              | 6000-6999                       | 0.00                                        |                                                      |                                                            | 0.00         |
| 7. Tuition                                                                     | 7100-7199                       | 0.00                                        |                                                      |                                                            | 0.00         |
| 8. Interagency Transfers Out                                                   | 7200-7299                       | 0.00                                        |                                                      |                                                            | 0.00         |
| 9. Direct Support Costs                                                        | 7300-7399                       |                                             |                                                      |                                                            |              |
| 10. Debt Service                                                               | 7400-7499                       | 0.00                                        |                                                      |                                                            | 0.00         |
| 11. All Other Financing Uses                                                   | 7630-7699                       | 0.00                                        |                                                      |                                                            | 0.00         |
| 12. Total Expenditures and Other Financing Uses<br>(Sum Lines B1 through B11 ) |                                 | 1,605,189.47                                | 0.00                                                 | 335,036.32                                                 | 1,940,225.79 |
| <b>C. ENDING BALANCE</b>                                                       |                                 |                                             |                                                      |                                                            |              |
| (Must equal Line A6 minus Line B12)                                            | 979Z                            | 0.00                                        | 0.00                                                 | 285,430.32                                                 | 285,430.32   |

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.

| Section I - Expenditures                                                                                                              | Funds 01, 09, and 62                                                         |                                 |                                      | 2007-08 Expenditures |
|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------------|--------------------------------------|----------------------|
|                                                                                                                                       | Goals                                                                        | Functions                       | Objects                              |                      |
| A. Total state, federal, and local expenditures (all resources)                                                                       | All                                                                          | All                             | 1000-7999                            | 110,488,846.83       |
| 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                            | 6,547,598.62         |
| 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           | 6,515.04             |
| 2. Capital Outlay                                                                                                                     | All except 7100-7199                                                         | All except 5000-5999            | 6000-6999                            | 106,832.41           |
| 3. Debt Service                                                                                                                       | All                                                                          | 9100                            | 5400-5450, 5800, 7430-7439           | 1,158,639.44         |
| 4. Other Transfers Out                                                                                                                | All                                                                          | 9200                            | 7200-7299                            | 0.00                 |
| 5. Interfund Transfers Out                                                                                                            | All                                                                          | 9300                            | 7600-7629                            | 1,642,643.93         |
| 6. All Other Financing Uses                                                                                                           | All                                                                          | 9100<br>9200                    | 7699<br>7651                         | 0.00                 |
| 7. Nonagency                                                                                                                          | 7100-7199                                                                    | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802           | 0.00                 |
| 8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)                         | All                                                                          | All                             | 8710                                 | 385,087.85           |
| 9. PERS Reduction                                                                                                                     | All                                                                          | All                             | 3801-3802                            | 465,425.22           |
| 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)                                     |                                                                              |                                 |                                      | 3,765,143.89         |
| 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 | 14,577.20            |
| 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)                                         |                                                                              |                                 |                                      | 100,190,681.52       |
| F. Charter school expenditure adjustments (From Section IV)                                                                           |                                                                              |                                 |                                      | 0.00                 |
| G. Total expenditures subject to MOE (Line E plus line F)                                                                             |                                                                              |                                 |                                      | 100,190,681.52       |

| <b>Section II - Expenditures Per ADA</b>                                                                                                                                                                                                                     |                                 | <b>2007-08<br/>Annual ADA/<br/>Exps. Per ADA</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, lines 3, 6, and 26)                                                                                                                                                                               |                                 | 13,187.40                                        |
| B. Supplemental Instructional Hours converted to ADA<br>(Form A, Annual ADA column, lines 21 and 27)                                                                                                                                                         | 197,492.00<br>Divided by<br>700 | 282.13                                           |
| C. Total ADA before adjustments (Lines A plus B)                                                                                                                                                                                                             |                                 | 13,469.53                                        |
| D. Charter school ADA adjustments (From Section IV)                                                                                                                                                                                                          |                                 | 0.00                                             |
| E. Adjusted total ADA (Lines C plus D)                                                                                                                                                                                                                       |                                 | 13,469.53                                        |
| F. Expenditures per ADA (Line I.G divided by line II.E)                                                                                                                                                                                                      |                                 | \$7,438.32                                       |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>                                                                                                                                                     |                                 |                                                  |
|                                                                                                                                                                                                                                                              | <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.)                                                           | 96,203,617.84                   | 7,158.90                                         |
| 1. Adjustments to base expenditures (From Section V)                                                                                                                                                                                                         | 0.00                            | 0.00                                             |
| 2. Adjusted base expenditures (Line A plus line A.1)                                                                                                                                                                                                         | 96,203,617.84                   | 7,158.90                                         |
| B. Required effort (Line A.2 times 90%)                                                                                                                                                                                                                      | 86,583,256.06                   | 6,443.01                                         |
| C. Current year expenditures (Line I.G and line II.F)                                                                                                                                                                                                        | 100,190,681.52                  | 7,438.32                                         |
| D. MOE deficiency amount, if any (Line B minus line C)<br>(If negative, then zero)                                                                                                                                                                           | 0.00                            | 0.00                                             |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2009-10 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                        |

Schedule of Allocation Factors (AF) for Support Costs

|                                                                                                                                                             | ----- Teacher Full-Time Equivalents -----                          |                                                                                    |                                       | ----- Classroom Units -----                         |                                                        |                                             | Pupils Transported |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------|--------------------------------------------------------|---------------------------------------------|--------------------|
|                                                                                                                                                             | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) |                    |
| <b>A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)</b>                                     |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| <b>Instructional Goals Description</b>                                                                                                                      |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 0001 Pre-Kindergarten                                                                                                                                       |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 1110 Regular Education, K-12                                                                                                                                | 2,412,207.09                                                       | 2,626,231.44                                                                       | 7,630,117.05                          | 1,634,753.29                                        | 9,050,628.25                                           | 0.00                                        | 1,185,209.27       |
| 3100 Alternative Schools                                                                                                                                    |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3200 Continuation Schools                                                                                                                                   |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3300 Independent Study Centers                                                                                                                              |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3400 Opportunity Schools                                                                                                                                    | 1.00                                                               | 1.00                                                                               | 1.00                                  | 1.00                                                | 0.00                                                   | 0.00                                        | 0.00               |
| 3550 Community Day Schools                                                                                                                                  |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3700 Specialized Secondary Programs                                                                                                                         |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 3800 Vocational Education                                                                                                                                   |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4760 Bilingual                                                                                                                                              |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 4850 Migrant Education                                                                                                                                      |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 5000-5999 Special Education (allocated to 5001)                                                                                                             | 83.20                                                              | 83.20                                                                              | 83.20                                 | 83.20                                               | 65.20                                                  | 65.20                                       | 389.00             |
| 6000 ROC/P                                                                                                                                                  |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| <b>Other Goals Description</b>                                                                                                                              |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 7110 Nonagency - Educational                                                                                                                                |                                                                    |                                                                                    |                                       |                                                     |                                                        |                                             |                    |
| 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>                                                                                                                          | 650.87                                                             | 650.87                                                                             | 650.87                                | 650.87                                              | 625.50                                                 | 625.50                                      | 1,089.00           |

| Goal                       | Program/Activity                                          | Direct Costs                                 |                                        |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|-----------------------------------------------------------|----------------------------------------------|----------------------------------------|--------------------------------------|------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------|
|                            |                                                           | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |                                                                  |                                          |                                                           |
| <b>Instructional Goals</b> |                                                           |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| 0001                       | Pre-Kindergarten                                          | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 1110                       | Regular Education, K-12                                   | 60,714,729.90                                | 21,324,591.97                          | 82,039,321.87                        | 3,571,746.18                                                     | 85,611,068.05                            |                                                           |
| 3100                       | Alternative Schools                                       | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 3200                       | Continuation Schools                                      | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 3300                       | Independent Study Centers                                 | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 3400                       | Opportunity Schools                                       | 2,345.66                                     | 21,975.68                              | 24,321.34                            | 1,058.88                                                         | 25,380.22                                |                                                           |
| 3550                       | Community Day Schools                                     | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 3700                       | Specialized Secondary Programs                            | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 3800                       | Vocational Education                                      | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 4110                       | Regular Education, Adult                                  | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 4610                       | Adult Independent Study Centers                           | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 4620                       | Adult Correctional Education                              | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 4630                       | Adult Vocational Education                                | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 4760                       | Bilingual                                                 | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 4850                       | Migrant Education                                         | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 5000-5999                  | Special Education                                         | 16,984,892.86                                | 3,196,578.72                           | 20,181,471.58                        | 878,640.78                                                       | 21,060,112.36                            |                                                           |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)                     | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| <b>Other Goals</b>         |                                                           |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| 7110                       | Nonagency - Educational                                   | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 7150                       | Nonagency - Other                                         | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| 8100                       | Community Services                                        | 6,515.04                                     | 0.00                                   | 6,515.04                             | 283.65                                                           | 6,798.69                                 |                                                           |
| 8500                       | Child Care and Development Services                       | 0.00                                         | 0.00                                   | 0.00                                 | 0.00                                                             | 0.00                                     |                                                           |
| <b>Other Costs</b>         |                                                           |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| ----                       | Food Services                                             |                                              |                                        |                                      | 0.00                                                             | 0.00                                     |                                                           |
| ----                       | Enterprise                                                |                                              |                                        |                                      | 0.00                                                             | 0.00                                     |                                                           |
| ----                       | Facilities Acquisition & Construction                     |                                              |                                        |                                      | 58,730.79                                                        | 58,730.79                                |                                                           |
| ----                       | Other Outgo                                               |                                              |                                        |                                      | 3,555,886.44                                                     | 3,555,886.44                             |                                                           |
| <b>Other Funds</b>         |                                                           |                                              |                                        |                                      |                                                                  |                                          |                                                           |
| ----                       | Adult Education, Child Development, Cafeteria, Foundation |                                              | 0.00                                   | 0.00                                 | 275,944.26                                                       | 275,944.26                               |                                                           |
| ----                       | Indirects/Admin Charged to Other Funds                    |                                              |                                        |                                      | (105,074.00)                                                     | (105,074.00)                             |                                                           |
| ----                       | <b>Total General Fund Expenditures</b>                    | 77,708,483.46                                | 24,543,146.37                          | 102,251,629.83                       | 4,622,599.75                                                     | 110,488,846.81                           |                                                           |

| Goal                              | Type of Program                                            | Instruction<br>(Functions 1000-1999) | Instructional<br>Supervision and<br>Administration<br>(Functions 2100-2200) | Library, Media,<br>Technology and<br>Other Instructional<br>Resources<br>(Functions 2420-2495) | School<br>Administration<br>(Function 2700) | Pupil Support<br>Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Service<br>(Functions 4000-4999) | Community Service<br>(Functions 5000-5999) | General<br>Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance<br>and Operations<br>(Functions 8100-8400) | Facilities Rents and<br>Leases<br>(Function 8700) | Total         |
|-----------------------------------|------------------------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------|-----------------------------------------|--------------------------------------------|--------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------------------|---------------|
| <b>Instructional Goals</b>        |                                                            |                                      |                                                                             |                                                                                                |                                             |                                                             |                                         |                                            |                                            |                                                                  |                                                              |                                                   |               |
| 0001                              | Pre-Kindergarten                                           | 0.00                                 | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       |                                            |                                                                  | 0.00                                                         | 0.00                                              | 0.00          |
| 1110                              | Regular Education, K-12                                    | 59,546,808.05                        | 287,679.55                                                                  | 66,270.36                                                                                      | 358,668.72                                  | 445,568.11                                                  | 0.00                                    | 0.00                                       |                                            |                                                                  | 9,735.11                                                     | 0.00                                              | 60,714,729.90 |
| 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                                       | 0.00                                 | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       |                                            |                                                                  | 0.00                                                         | 0.00                                              | 0.00          |
| 3300                              | Independent Study Centers                                  | 0.00                                 | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       |                                            |                                                                  | 0.00                                                         | 0.00                                              | 0.00          |
| 3400                              | Opportunity Schools                                        | 2,345.66                             | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       |                                            |                                                                  | 0.00                                                         | 0.00                                              | 2,345.66      |
| 3550                              | Community Day Schools<br>Specialized Secondary<br>Programs | 0.00                                 | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       |                                            |                                                                  | 0.00                                                         | 0.00                                              | 0.00          |
| 3700                              |                                                            | 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<br>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                                          | 13,726,509.92                        | 1,127,973.87                                                                | 0.00                                                                                           | 9,800.89                                    | 1,245,407.47                                                | 875,200.71                              | 0.00                                       |                                            |                                                                  | 0.00                                                         | 0.00                                              | 16,984,892.86 |
| 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                                    | 0.00                                 | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       | 0.00                                       | 0.00                                                             | 0.00                                                         | 0.00                                              | 0.00          |
| 7150                              | Nonagency - Other                                          | 0.00                                 | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       | 0.00                                       | 0.00                                                             | 0.00                                                         | 0.00                                              | 0.00          |
| 8100                              | Community Services<br>Child Care and Development           | 0.00                                 | 0.00                                                                        | 0.00                                                                                           | 0.00                                        | 0.00                                                        | 0.00                                    | 0.00                                       | 6,515.04                                   | 0.00                                                             | 0.00                                                         | 0.00                                              | 6,515.04      |
| 8500                              | Services                                                   | 0.00                                 | 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> |                                                            | 73,275,663.63                        | 1,415,653.42                                                                | 66,270.36                                                                                      | 368,469.61                                  | 1,690,975.58                                                | 875,200.71                              | 0.00                                       | 6,515.04                                   | 0.00                                                             | 9,735.11                                                     | 0.00                                              | 77,708,483.46 |

\* Functions 7100-7199 for goals 8100 and 8500

| 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                      | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 1110                                 | Regular Education, K-12               | 12,452,956.86                                                  | 8,107,221.44    | 764,413.67         | 21,324,591.97 |       |
| 3100                                 | Alternative Schools                   | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 3200                                 | Continuation Schools                  | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 3300                                 | Independent Study Centers             | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 3400                                 | Opportunity Schools                   | 21,975.68                                                      | 0.00            | 0.00               | 21,975.68     |       |
| 3550                                 | Community Day Schools                 | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 3700                                 | Specialized Secondary Programs        | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 3800                                 | Vocational Education                  | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 4760                                 | Bilingual                             | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 4850                                 | Migrant Education                     | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 5000-5999                            | Special Education (allocated to 5001) | 1,828,376.31                                                   | 943,406.81      | 424,795.60         | 3,196,578.72  |       |
| 6000                                 | ROC/P                                 | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| <b>Other Goals</b>                   |                                       |                                                                |                 |                    |               |       |
| 7110                                 | Nonagency - Educational               | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 7150                                 | Nonagency - Other                     | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 8100                                 | Community Services                    | 0.00                                                           | 0.00            | 0.00               | 0.00          | 0.00  |
| 8500                                 | Child Care and Development Svcs.      | 0.00                                                           | 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          | 0.00  |
| --                                   | Cafeteria (Funds 13 and 61)           |                                                                | 0.00            |                    |               | 0.00  |
| <b>Total Allocated Support Costs</b> |                                       | 14,303,308.85                                                  | 9,050,628.25    | 1,189,209.27       | 24,543,146.37 |       |



|                                                                                              |                                                                                                       |                |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------|
| <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)  | 999,957.75     |
| 2                                                                                            | External Financial Audits (Fund 01, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 0.00           |
| 3                                                                                            | Other General Administration (Fund 01, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 3,727,716.00   |
| 4                                                                                            | Centralized Data Processing (Fund 01, Function 7700, Goal 0000, Objects 1000-7999)                    | 0.00           |
| 5                                                                                            | Total Central Administration Costs in General Fund                                                    | 4,727,673.75   |
| <b>B. Direct Charged and Allocated Costs in General Fund</b>                                 |                                                                                                       |                |
| 1                                                                                            | Total Direct Charged Costs (from Form PCR, Column 1, Total)                                           | 77,708,483.46  |
| 2                                                                                            | Total Allocated Costs (from Form PCR, Column 2, Total)                                                | 24,543,146.37  |
| 3                                                                                            | Total Direct Charged and Allocated Costs in General Fund                                              | 102,251,629.83 |
| <b>C. Direct Charged Costs in Other Funds</b>                                                |                                                                                                       |                |
| 1                                                                                            | Adult Education (Fund 11, Objects 1000-5999, except 5100)                                             | 0.00           |
| 2                                                                                            | Child Development (Fund 12, Objects 1000-5999, except 5100)                                           | 1,953,211.04   |
| 3                                                                                            | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)                                             | 4,384,943.66   |
| 4                                                                                            | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)                                            | 0.00           |
| 5                                                                                            | Total Direct Charged Costs in Other Funds                                                             | 6,338,154.70   |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |                                                                                                       | 108,589,784.53 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |                                                                                                       | 4.35%          |

Unaudited Actuals  
2007-08  
General Fund  
Program Cost Report  
Schedule of Other Costs (OC)

| Type of Activity                                             | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-9999) | Total        |
|--------------------------------------------------------------|----------------------------------|-------------------------------|-------------------------------------------------------------|--------------------------------------|--------------|
| Food Services<br>(Objects 1000-5999, 6400, 6500 and 7380)    | 0.00                             |                               |                                                             |                                      | 0.00         |
| Enterprise<br>(Objects 1000-5999, 6400 and 6500)             |                                  | 0.00                          |                                                             |                                      | 0.00         |
| Facilities Acquisition & Construction<br>(Objects 1000-6500) |                                  |                               | 58,730.79                                                   |                                      | 58,730.79    |
| Other Outgo<br>(Objects 1000-7999)                           |                                  |                               |                                                             | 3,555,886.44                         | 3,555,886.44 |
| <b>Total Other Costs</b>                                     | 0.00                             | 0.00                          | 58,730.79                                                   | 3,555,886.44                         | 3,614,617.23 |

| Description                                                                                            | Principal Appt. Software Data ID | 2007-08 Unaudited Actuals | 2008-09 Budget |
|--------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------|----------------|
| <b>BASE REVENUE LIMIT PER ADA</b>                                                                      |                                  |                           |                |
| 1. Base Revenue Limit per ADA (prior year)                                                             | 0025                             | 5,557.24                  | 5,557.24       |
| 2. Inflation Increase                                                                                  | 0041                             |                           | 315.00         |
| 3. All Other Adjustments                                                                               | 0042, 0525                       |                           |                |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA<br>(Sum Lines 1 through 3)                                        | 0024                             | 5,557.24                  | 5,872.24       |
| <b>REVENUE LIMIT SUBJECT TO DEFICIT</b>                                                                |                                  |                           |                |
| 5. Total Base Revenue Limit                                                                            |                                  |                           |                |
| a. Base Revenue Limit per ADA (from Line 4)                                                            | 0024                             | 5,557.24                  | 5,872.24       |
| b. Revenue Limit ADA                                                                                   | 0033                             | 13,221.14                 | 13,216.48      |
| c. Total Base Revenue Limit (Line 5a times Line 5b)                                                    | 0269                             | 73,473,048.05             | 77,610,342.52  |
| 6. Allowance for Necessary Small School                                                                | 0489                             |                           |                |
| 7. Gain or Loss from Interdistrict Attendance Agreements                                               | 0272                             |                           |                |
| 8. Meals for Needy Pupils                                                                              | 0090                             | 69,507.00                 | 75,204.68      |
| 9. Special Revenue Limit Adjustments                                                                   | 0274                             | 100,701.00                | 106,422.62     |
| 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                             |                           |                |
| 14. Less: Class Size Penalties Adjustment                                                              | 0173                             |                           |                |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines<br>5c through 11, plus Line 13, minus Lines 12 and 14) | 0082                             | 73,643,256.05             | 77,791,969.82  |
| <b>DEFICIT CALCULATION</b>                                                                             |                                  |                           |                |
| 16. Deficit Factor                                                                                     | 0281                             | 1.00000                   | 0.94643        |
| 17. TOTAL DEFICITED REVENUE LIMIT<br>(Line 15 times Line 16)                                           | 0284                             | 73,643,256.05             | 73,624,654.00  |
| <b>OTHER REVENUE LIMIT ITEMS</b>                                                                       |                                  |                           |                |
| 18. Unemployment Insurance Revenue                                                                     | 0060                             | 17,514.00                 | 188,403.00     |
| 19. Less: Longer Day/Year Penalty                                                                      | 0287                             |                           |                |
| 20. Less: Excess ROC/P Reserves Adjustment                                                             | 0288                             |                           |                |
| 21. Less: PERS Reduction                                                                               | 0195                             | 494,827.00                | 487,138.00     |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment                                                       | 0205, 0654                       |                           |                |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS<br>(Sum Lines 18 and 22, minus Lines 19 through 21)               | ---                              | (477,313.00)              | (298,735.00)   |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)                                                          | 0088                             | 73,165,943.05             | 73,325,919.00  |

| Description                                                                                                        | Principal Appt. Software Data ID | 2007-08 Unaudited Actuals | 2008-09 Budget |
|--------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------|----------------|
| <b>REVENUE LIMIT PORTION OF LOCAL SOURCES</b>                                                                      |                                  |                           |                |
| 25. Property Taxes                                                                                                 | 0117                             | 31,031,471.79             | 30,841,905.00  |
| 26. Miscellaneous Funds                                                                                            | 0078                             |                           |                |
| 27. Community Redevelopment Funds                                                                                  | 0079                             | 40,064.69                 | 40,065.00      |
| 28. Less: Charter Schools In-lieu Taxes                                                                            | 0124                             |                           |                |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES<br>(Sum Lines 25 through 27, minus Line 28)                               | 0126                             | 31,071,536.48             | 30,881,970.00  |
| 30. Charter School General Purpose Block Grant Offset<br>(Unified Districts Only)                                  | 0293                             |                           |                |
| <b>31. STATE AID PORTION OF REVENUE LIMIT</b><br>(Sum Line 24, minus Lines 29 and 30.<br>If negative, then zero)   | 0111                             | 42,094,406.57             | 42,443,949.00  |
| <b>OTHER ITEMS</b>                                                                                                 |                                  |                           |                |
| 32. Less: County Office Funds Transfer                                                                             | 0458                             | 292,522.00                | 285,539.00     |
| 33. Core Academic Program                                                                                          | 9001                             |                           |                |
| 34. California High School Exit Exam                                                                               | 9002                             |                           |                |
| 35. Pupil Promotion and Retention and Low STAR Score Programs                                                      | 9003                             |                           |                |
| 36. Apprenticeship Funding                                                                                         | 9006                             |                           |                |
| 37. Community Day School Additional Funding                                                                        | 9007                             |                           |                |
| 38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer                                                      | 0266/0634, 0629                  |                           |                |
| 39. Basic Aid Supplement Charter School Adjustment                                                                 | 0493                             |                           |                |
| 40. All Other Adjustments                                                                                          | ---                              |                           |                |
| 41. TOTAL, OTHER ITEMS<br>(Sum Lines 33 through 40, minus Line 32)                                                 | ---                              | (292,522.00)              | (285,539.00)   |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41)<br>(This amount should agree with Object 8011) | ---                              | 41,801,884.57             | 42,158,410.00  |
| 43. Less: Revenue Limit State Apportionment Receipts                                                               | ---                              |                           |                |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT<br>(Line 42 minus Line 43)                                            | ---                              | 41,801,884.57             |                |

| <b>OTHER NON REVENUE LIMIT ITEMS</b><br>(Should be recorded in Object 8311 beginning in 2007-08) |      |            |            |
|--------------------------------------------------------------------------------------------------|------|------------|------------|
| 45. Core Academic Program                                                                        | 9001 | 142,464.00 | 174,855.00 |
| 46. California High School Exit Exam                                                             | 9002 | 269,859.00 | 316,596.00 |
| 47. Pupil Promotion and Retention and Low STAR Score Programs                                    | 9003 | 327,767.00 | 70,898.00  |
| 48. Apprenticeship Funding                                                                       | 9006 |            |            |
| 49. Community Day School Additional Funding                                                      | 9007 |            |            |

| Current LEA: 30-66506-0000000 Fullerton Elementary |              |                                                            |
|----------------------------------------------------|--------------|------------------------------------------------------------|
| Selected SELPA: MM                                 |              | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA                      |              | DATE APPROVED                                              |
| ID                                                 | SELPA-TITLE  | (from Form SEA)                                            |
| MM                                                 | North Orange |                                                            |

Unaudited Actuals  
Special Education Maintenance of Effort  
2007-08 Actual vs. 2006-07 Actual Comparison  
2007-08 Expenditures by LEA (LE-CY)

| Object Code                                                                                                                          | Description                                                                                                                                                                                               | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total                |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------------------------------------------------|--------------|----------------------|
| <b>UNDUPLICATED PUPIL COUNT</b>                                                                                                      |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                      |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                                              |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                      |
| 1000-1999                                                                                                                            | Certificated Salaries                                                                                                                                                                                     | 948,956.26                                 | 0.00                              | 0.00                                        | 0.00                                   | 685,039.85                                        | 1,348,238.23                                   | 4,509,148.67                                                |              | 7,491,383.01         |
| 2000-2999                                                                                                                            | Classified Salaries                                                                                                                                                                                       | 771,901.52                                 | 0.00                              | 0.00                                        | 0.00                                   | 229,426.73                                        | 1,058,639.51                                   | 1,796,421.32                                                |              | 3,858,389.08         |
| 3000-3999                                                                                                                            | Employee Benefits                                                                                                                                                                                         | 509,486.78                                 | 0.00                              | 0.00                                        | 0.00                                   | 198,733.80                                        | 583,353.58                                     | 1,663,039.23                                                |              | 2,965,613.39         |
| 4000-4999                                                                                                                            | Books and Supplies                                                                                                                                                                                        | 126,315.96                                 | 0.00                              | 0.00                                        | 0.00                                   | 16,987.99                                         | 9,776.47                                       | 30,273.20                                                   |              | 183,353.62           |
| 5000-5999                                                                                                                            | Services and Other Operating Expenditures                                                                                                                                                                 | 384,659.99                                 | 0.00                              | 0.00                                        | 0.00                                   | 1,592.00                                          | 5,494.17                                       | 2,094,507.60                                                |              | 2,486,153.76         |
| 6000-6999                                                                                                                            | Capital Outlay                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7130                                                                                                                                 | State Special Schools                                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7430-7439                                                                                                                            | Debt Service                                                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                      | <b>Total Direct Costs</b>                                                                                                                                                                                 | <b>2,741,220.51</b>                        | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>1,132,780.37</b>                               | <b>3,015,501.96</b>                            | <b>10,095,390.02</b>                                        | <b>0.00</b>  | <b>16,984,892.86</b> |
| 7310                                                                                                                                 | Transfers of Indirect Costs                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7350                                                                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7370                                                                                                                                 | Transfers of Direct Support Costs                                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7380                                                                                                                                 | Transfers of Direct Support Costs - Interfund                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| PCRA                                                                                                                                 | Program Cost Report Allocations                                                                                                                                                                           | 3,196,578.83                               | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 3,196,578.83         |
|                                                                                                                                      | <b>Total Direct Support and Indirect Costs</b>                                                                                                                                                            | <b>3,196,578.83</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>0.00</b>  | <b>3,196,578.83</b>  |
|                                                                                                                                      | <b>TOTAL COSTS</b>                                                                                                                                                                                        | <b>5,937,799.34</b>                        | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>1,132,780.37</b>                               | <b>3,015,501.96</b>                            | <b>10,095,390.02</b>                                        | <b>0.00</b>  | <b>20,181,471.69</b> |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3401)</b> |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                      |
| 1000-1999                                                                                                                            | Certificated Salaries                                                                                                                                                                                     | 15,124.79                                  | 0.00                              | 0.00                                        | 0.00                                   | 69,478.11                                         | 0.00                                           | 409,988.20                                                  |              | 494,589.10           |
| 2000-2999                                                                                                                            | Classified Salaries                                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 102,186.39                                        | 0.00                                           | 1,152,020.35                                                |              | 1,254,206.74         |
| 3000-3999                                                                                                                            | Employee Benefits                                                                                                                                                                                         | 3,311.00                                   | 0.00                              | 0.00                                        | 0.00                                   | 28,972.51                                         | 0.00                                           | 475,957.69                                                  |              | 508,241.20           |
| 4000-4999                                                                                                                            | Books and Supplies                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 16,987.99                                         | 0.00                                           | 14,584.75                                                   |              | 31,572.74            |
| 5000-5999                                                                                                                            | Services and Other Operating Expenditures                                                                                                                                                                 | 30,754.26                                  | 0.00                              | 0.00                                        | 0.00                                   | 1,592.00                                          | 0.00                                           | 625.00                                                      |              | 32,971.26            |
| 6000-6999                                                                                                                            | Capital Outlay                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7130                                                                                                                                 | State Special Schools                                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7430-7439                                                                                                                            | Debt Service                                                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                      | <b>Total Direct Costs</b>                                                                                                                                                                                 | <b>49,190.05</b>                           | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>219,215.00</b>                                 | <b>0.00</b>                                    | <b>2,053,155.99</b>                                         | <b>0.00</b>  | <b>2,321,561.04</b>  |
| 7310                                                                                                                                 | Transfers of Indirect Costs                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7350                                                                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7370                                                                                                                                 | Transfers of Direct Support Costs                                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7380                                                                                                                                 | Transfers of Direct Support Costs - Interfund                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                      | <b>Total Direct Support and Indirect Costs</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>0.00</b>                                                 | <b>0.00</b>  | <b>0.00</b>          |
|                                                                                                                                      | <b>TOTAL BEFORE OBJECT 8980</b>                                                                                                                                                                           | <b>49,190.05</b>                           | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>219,215.00</b>                                 | <b>0.00</b>                                    | <b>2,053,155.99</b>                                         | <b>0.00</b>  | <b>2,321,561.04</b>  |
| 8980                                                                                                                                 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 0.00                 |
|                                                                                                                                      | <b>TOTAL COSTS</b>                                                                                                                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | <b>2,321,561.04</b>  |

Unaudited Actuals  
Special Education Maintenance of Effort  
2007-08 Actual vs. 2006-07 Actual Comparison  
2007-08 Expenditures by LEA (LE-CY)

| Object Code                                                                                                                                        | Description                                                                                                                                                                                                                        | Special Education Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total         |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------|---------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b> |                                                                                                                                                                                                                                    |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| 1000-1999                                                                                                                                          | Certificated Salaries                                                                                                                                                                                                              | 933,831.47                                | 0.00                              | 0.00                                        | 0.00                                   | 615,563.74                                        | 1,348,238.23                                             | 4,099,180.47                                                |              | 6,996,813.91  |
| 2000-2999                                                                                                                                          | Classified Salaries                                                                                                                                                                                                                | 771,901.52                                | 0.00                              | 0.00                                        | 0.00                                   | 127,240.34                                        | 1,058,639.51                                             | 646,400.97                                                  |              | 2,604,182.34  |
| 3000-3999                                                                                                                                          | Employee Benefits                                                                                                                                                                                                                  | 506,175.78                                | 0.00                              | 0.00                                        | 0.00                                   | 170,761.29                                        | 593,353.58                                               | 1,187,081.54                                                |              | 2,457,372.19  |
| 4000-4999                                                                                                                                          | Books and Supplies                                                                                                                                                                                                                 | 126,315.96                                | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 9,776.47                                                 | 15,688.45                                                   |              | 151,780.88    |
| 5000-5999                                                                                                                                          | Services and Other Operating Expenditures                                                                                                                                                                                          | 353,805.73                                | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,494.17                                                 | 2,093,882.60                                                |              | 2,453,182.50  |
| 6000-6999                                                                                                                                          | Capital Outlay                                                                                                                                                                                                                     | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7130                                                                                                                                               | State Special Schools                                                                                                                                                                                                              | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7430-7439                                                                                                                                          | Debt Service                                                                                                                                                                                                                       | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
|                                                                                                                                                    | Total Direct Costs                                                                                                                                                                                                                 | 2,692,030.46                              | 0.00                              | 0.00                                        | 0.00                                   | 913,565.37                                        | 3,015,501.96                                             | 8,042,234.03                                                | 0.00         | 14,663,331.82 |
| 7310                                                                                                                                               | Transfers of Indirect Costs                                                                                                                                                                                                        | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7350                                                                                                                                               | Transfers of Indirect Costs - Interfund                                                                                                                                                                                            | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7370                                                                                                                                               | Transfers of Direct Support Costs                                                                                                                                                                                                  | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7380                                                                                                                                               | Transfers of Direct Support Costs - Interfund                                                                                                                                                                                      | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| PCRA                                                                                                                                               | Program Cost Report Allocations                                                                                                                                                                                                    | 3,196,578.83                              |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 3,196,578.83  |
|                                                                                                                                                    | Total Direct Support and Indirect Costs                                                                                                                                                                                            | 3,196,578.83                              | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        | 0.00         | 3,196,578.83  |
|                                                                                                                                                    | TOTAL BEFORE OBJECT 8980                                                                                                                                                                                                           | 5,888,609.29                              | 0.00                              | 0.00                                        | 0.00                                   | 913,565.37                                        | 3,015,501.96                                             | 8,042,234.03                                                | 0.00         | 17,859,910.65 |
| 8980                                                                                                                                               | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                                                                  |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 0.00          |
| <b>TOTAL COSTS</b>                                                                                                                                 |                                                                                                                                                                                                                                    |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                                                            |                                                                                                                                                                                                                                    |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| 1000-1999                                                                                                                                          | Certificated Salaries                                                                                                                                                                                                              | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 2000-2999                                                                                                                                          | Classified Salaries                                                                                                                                                                                                                | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 3000-3999                                                                                                                                          | Employee Benefits                                                                                                                                                                                                                  | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 4000-4999                                                                                                                                          | Books and Supplies                                                                                                                                                                                                                 | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 5000-5999                                                                                                                                          | Services and Other Operating Expenditures                                                                                                                                                                                          | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 6000-6999                                                                                                                                          | Capital Outlay                                                                                                                                                                                                                     | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7130                                                                                                                                               | State Special Schools                                                                                                                                                                                                              | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7430-7439                                                                                                                                          | Debt Service                                                                                                                                                                                                                       | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
|                                                                                                                                                    | Total Direct Costs                                                                                                                                                                                                                 | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7310                                                                                                                                               | Transfers of Indirect Costs                                                                                                                                                                                                        | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7350                                                                                                                                               | Transfers of Indirect Costs - Interfund                                                                                                                                                                                            | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7370                                                                                                                                               | Transfers of Direct Support Costs                                                                                                                                                                                                  | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7380                                                                                                                                               | Transfers of Direct Support Costs - Interfund                                                                                                                                                                                      | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
|                                                                                                                                                    | Total Direct Support and Indirect Costs                                                                                                                                                                                            | 0.00                                      | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| <b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>                                                                                                   |                                                                                                                                                                                                                                    |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| 8091, 8099                                                                                                                                         | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)                                                                                                                                          |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 2,037,794.34  |
| 8980                                                                                                                                               | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                                                                  |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 0.00          |
| 8980                                                                                                                                               | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 5,934,959.25  |
| <b>TOTAL COSTS</b>                                                                                                                                 |                                                                                                                                                                                                                                    |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
|                                                                                                                                                    |                                                                                                                                                                                                                                    |                                           |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 7,972,753.59  |

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

| 2006-07 Expenditures                                                                                                                                                                                            | A. State and Local | B. Local Only |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|
| 1. Enter Total Costs amounts from the 2006-07 Report SEMA, 2006-07 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section         | 17,331,807.37      | 5,372,231.29  |
| 2. Enter audit adjustments of 2006-07 special education expenditures from SACS2008ALL data, not included in Line 1 (explain below)<br>(Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9793)       |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| 3. Enter restatements of 2007-08 special education beginning fund balances from SACS2008ALL data, not included in Line 1 (explain below)<br>(Funds 01, 09, and 62 resources 0000-2999 & 6000-9999, object 9795) |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| 4. Enter any other adjustments, not included in Line 1 (explain below)                                                                                                                                          |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| 5. 2006-07 Expenditures, Adjusted for 2007-08 MOE Calculation<br>(Sum lines 1 through 4)                                                                                                                        | 17,331,807.37      | 5,372,231.29  |
| <b>C. Unduplicated Pupil Count</b>                                                                                                                                                                              |                    |               |
| 1. Enter the unduplicated pupil count reported in 2006-07 Report SEMA, 2006-07 Expenditures by LEA (LE-CY) worksheet                                                                                            | 425.00             |               |
| 2. Enter any adjustments not included in Line C1 (explain below)                                                                                                                                                |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| _____                                                                                                                                                                                                           |                    |               |
| 3. 2006-07 Unduplicated Pupil Count, Adjusted for 2007-08 MOE Calculation<br>(Line C1 plus Line C2)                                                                                                             | 425.00             |               |



SELPA: North Orange (MM)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2007-08 Expenditures by LEA (LE-CY) and the 2006-07 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**TEST 1**

|                                                      | Column A                                               | Column B                                               | Column C              |
|------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|-----------------------|
|                                                      | Actual Expenditures<br>FY 2007-08<br>(LE-CY Worksheet) | Actual Expenditures<br>FY 2006-07<br>(LE-PY Worksheet) | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b> |                                                        |                                                        |                       |
| 1. Total special education expenditures              | 20,181,471.69                                          |                                                        |                       |
| 2. Less: Expenditures paid from federal sources      | 2,321,561.04                                           |                                                        |                       |
| 3. Expenditures paid from state and local sources    | 17,859,910.65                                          | 17,331,807.37                                          | 528,103.28            |
| 4. Special education unduplicated pupil count        | 431                                                    | 425                                                    |                       |
| 5. Per capita state and local expenditures (A3/A4)   | 41,438.31                                              | 40,780.72                                              | 657.59                |
| 6. Expenditures from local sources                   | 7,972,753.59                                           | 5,372,231.29                                           |                       |
| 7. Per capita local expenditures (A6/A4)             | 18,498.27                                              | 12,640.54                                              |                       |

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

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

**B. LOCAL EXPENDITURES TEST**

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

Click on the button that applies:

|                                                                                                                                                                                                                                        | FY 2007-08   | FY 2006-07   | Difference   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| <input checked="" type="checkbox"/> 1. Last year's local expenditures met MOE requirement:                                                                                                                                             |              |              |              |
| a. Local expenditures (Line A6)                                                                                                                                                                                                        | 7,972,753.59 | 5,372,231.29 | 2,600,522.30 |
| b. Per capita local expenditures (Line A7)                                                                                                                                                                                             | 18,498.27    | 12,640.54    | 5,857.73     |
| <input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement.                                                                                                                                               | FY 2007-08   | Base         | Difference   |
| Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures, for the most recent fiscal year when MOE actual vs. actual test based on local expenditures was met: |              |              |              |
| a. Local expenditures (Line A6 for 2007-08)                                                                                                                                                                                            |              |              |              |
| b. Per capita local expenditures (Line A7 for 2007-08)                                                                                                                                                                                 |              |              |              |

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

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

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



**SELPA:** North Orange (MM)

**TEST 3**

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

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

| List exempt reductions, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|----------------------------------------------------------------------|------------------------|-------------------|
| _____                                                                | _____                  | _____             |
| _____                                                                | _____                  | _____             |
| _____                                                                | _____                  | _____             |
| _____                                                                | _____                  | _____             |
| <b>Total exempt reductions</b>                                       | <u>0.00</u>            | <u>0.00</u>       |

Calculation:

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

Gary Cardinale, Ed. D.  
Contact Name

714-447-7412  
Telephone Number

Assistant Superintendent, Business Services  
Title

gary\_cardinale@fsd.k12.ca.us  
E-mail Address

| Object Code                                                                                                                                  | Description                                                                                                                                                                                         | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total                |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------------------------------------------------|--------------|----------------------|
| <b>UNDUPLICATED PUPIL COUNT</b>                                                                                                              |                                                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                      |
| <b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                                                            |                                                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                      |
| 1000-1999                                                                                                                                    | Certificated Salaries                                                                                                                                                                               | 965,103.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 686,406.00                                        | 1,408,716.00                                   | 4,736,845.00                                                |              | 7,797,070.00         |
| 2000-2999                                                                                                                                    | Classified Salaries                                                                                                                                                                                 | 730,561.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 247,444.00                                        | 1,042,080.00                                   | 1,911,547.00                                                |              | 3,931,632.00         |
| 3000-3999                                                                                                                                    | Employee Benefits                                                                                                                                                                                   | 524,208.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 213,788.00                                        | 607,357.00                                     | 1,870,862.00                                                |              | 3,216,215.00         |
| 4000-4999                                                                                                                                    | Books and Supplies                                                                                                                                                                                  | 119,170.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 10,700.00                                         | 37,552.00                                      | 179,739.00                                                  |              | 347,161.00           |
| 5000-5999                                                                                                                                    | Services and Other Operating Expenditures                                                                                                                                                           | 644,792.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 515.00                                            | 6,375.00                                       | 2,246,627.00                                                |              | 2,898,309.00         |
| 6000-6999                                                                                                                                    | Capital Outlay                                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7130                                                                                                                                         | State Special Schools                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7430-7439                                                                                                                                    | Debt Service                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                              | Total Direct Costs                                                                                                                                                                                  | 2,983,834.00                               | 0.00                              | 0.00                                        | 0.00                                   | 1,158,853.00                                      | 3,102,080.00                                   | 10,945,620.00                                               | 0.00         | 18,190,387.00        |
| 7310                                                                                                                                         | Transfers of Indirect Costs                                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7350                                                                                                                                         | Transfers of Indirect Costs - Interfund                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7370                                                                                                                                         | Transfers of Direct Support Costs                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7380                                                                                                                                         | Transfers of Direct Support Costs - Interfund                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                              | Total Direct Support and Indirect Costs                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                              | <b>TOTAL COSTS</b>                                                                                                                                                                                  | <b>2,983,834.00</b>                        | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>1,158,853.00</b>                               | <b>3,102,080.00</b>                            | <b>10,945,620.00</b>                                        | <b>0.00</b>  | <b>18,190,387.00</b> |
| <b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b> |                                                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                      |
| 1000-1999                                                                                                                                    | Certificated Salaries                                                                                                                                                                               | 949,791.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 633,060.00                                        | 1,408,716.00                                   | 4,544,213.00                                                |              | 7,535,780.00         |
| 2000-2999                                                                                                                                    | Classified Salaries                                                                                                                                                                                 | 730,561.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 125,893.00                                        | 1,042,080.00                                   | 664,044.00                                                  |              | 2,562,578.00         |
| 3000-3999                                                                                                                                    | Employee Benefits                                                                                                                                                                                   | 521,365.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 182,568.00                                        | 607,357.00                                     | 1,361,615.00                                                |              | 2,672,905.00         |
| 4000-4999                                                                                                                                    | Books and Supplies                                                                                                                                                                                  | 119,170.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 37,552.00                                      | 77,935.00                                                   |              | 234,657.00           |
| 5000-5999                                                                                                                                    | Services and Other Operating Expenditures                                                                                                                                                           | 547,281.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 6,375.00                                       | 2,244,627.00                                                |              | 2,798,283.00         |
| 6000-6999                                                                                                                                    | Capital Outlay                                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7130                                                                                                                                         | State Special Schools                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7430-7439                                                                                                                                    | Debt Service                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                              | Total Direct Costs                                                                                                                                                                                  | 2,868,168.00                               | 0.00                              | 0.00                                        | 0.00                                   | 941,521.00                                        | 3,102,080.00                                   | 8,892,434.00                                                | 0.00         | 15,804,203.00        |
| 7310                                                                                                                                         | Transfers of Indirect Costs                                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7350                                                                                                                                         | Transfers of Indirect Costs - Interfund                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7370                                                                                                                                         | Transfers of Direct Support Costs                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
| 7380                                                                                                                                         | Transfers of Direct Support Costs - Interfund                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                              | Total Direct Support and Indirect Costs                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                 |
|                                                                                                                                              | <b>TOTAL BEFORE OBJECT 8980</b>                                                                                                                                                                     | <b>2,868,168.00</b>                        | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>941,521.00</b>                                 | <b>3,102,080.00</b>                            | <b>8,892,434.00</b>                                         | <b>0.00</b>  | <b>15,804,203.00</b> |
| 8980                                                                                                                                         | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                      |
|                                                                                                                                              | <b>TOTAL COSTS</b>                                                                                                                                                                                  |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | <b>15,804,203.00</b> |

Unaudited Actuals  
Special Education Maintenance of Effort  
2008-09 Budget vs. 2007-08 Actual Comparison  
2008-09 Budget by LEA (LB-B)

| Object Code                                                        | Description                                                                                                                                                                                                                      | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total        |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------------------------------------------------|--------------|--------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) |                                                                                                                                                                                                                                  |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |              |
| 1000-1999                                                          | Certificated Salaries                                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 2000-2999                                                          | Classified Salaries                                                                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 3000-3999                                                          | Employee Benefits                                                                                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 4000-4999                                                          | Books and Supplies                                                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 5000-5999                                                          | Services and Other Operating Expenditures                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 6000-6999                                                          | Capital Outlay                                                                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 7130                                                               | State Special Schools                                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 7430-7439                                                          | Debt Service                                                                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
|                                                                    | Total Direct Costs                                                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        | 0.00         | 0.00         |
| 7310                                                               | Transfers of Indirect Costs                                                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 7350                                                               | Transfers of Indirect Costs - Interfund                                                                                                                                                                                          | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 7370                                                               | Transfers of Direct Support Costs                                                                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
| 7380                                                               | Transfers of Direct Support Costs - Interfund                                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00         |
|                                                                    | Total Direct Support and Indirect Costs                                                                                                                                                                                          | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        | 0.00         | 0.00         |
|                                                                    | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        | 0.00         | 0.00         |
| 8091, 8099                                                         | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)                                                                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 2,032,827.00 |
| 8980                                                               | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)                                                                                                                              |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 0.00         |
| 8980                                                               | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 7,152,599.00 |
|                                                                    | TOTAL COSTS                                                                                                                                                                                                                      |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 9,185,426.00 |

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

| Object Code                                                                                                                          | Description                                                                                                                                                                                               | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total         |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------------------------------------------------|--------------|---------------|
| <b>UNDUPLICATED PUPIL COUNT</b>                                                                                                      |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |               |
| <b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>                                                              |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |               |
| 1000-1999                                                                                                                            | Certificated Salaries                                                                                                                                                                                     | 948,956.26                                 | 0.00                              | 0.00                                        | 0.00                                   | 685,039.85                                        | 1,348,238.23                                   | 4,509,148.67                                                |              | 7,491,383.01  |
| 2000-2999                                                                                                                            | Classified Salaries                                                                                                                                                                                       | 771,901.52                                 | 0.00                              | 0.00                                        | 0.00                                   | 229,426.73                                        | 1,058,638.51                                   | 1,798,421.32                                                |              | 3,859,389.08  |
| 3000-3999                                                                                                                            | Employee Benefits                                                                                                                                                                                         | 509,486.78                                 | 0.00                              | 0.00                                        | 0.00                                   | 199,733.80                                        | 593,353.58                                     | 1,663,039.23                                                |              | 2,965,613.39  |
| 4000-4999                                                                                                                            | Books and Supplies                                                                                                                                                                                        | 126,315.96                                 | 0.00                              | 0.00                                        | 0.00                                   | 16,987.99                                         | 9,776.47                                       | 30,273.20                                                   |              | 189,353.62    |
| 5000-5999                                                                                                                            | Services and Other Operating Expenditures                                                                                                                                                                 | 384,559.99                                 | 0.00                              | 0.00                                        | 0.00                                   | 1,592.00                                          | 5,494.17                                       | 2,094,507.60                                                |              | 2,486,153.76  |
| 6000-6999                                                                                                                            | Capital Outlay                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7130                                                                                                                                 | State Special Schools                                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7430-7439                                                                                                                            | Debt Service                                                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
|                                                                                                                                      | Total Direct Costs                                                                                                                                                                                        | 2,741,220.51                               | 0.00                              | 0.00                                        | 0.00                                   | 1,132,780.37                                      | 3,015,501.96                                   | 10,095,390.02                                               | 0.00         | 16,984,892.86 |
| 7310                                                                                                                                 | Transfers of Indirect Costs                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7350                                                                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7370                                                                                                                                 | Transfers of Direct Support Costs                                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7380                                                                                                                                 | Transfers of Direct Support Costs - Interfund                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| FCRA                                                                                                                                 | Program Cost Report Allocations (non-add)                                                                                                                                                                 | 3,196,578.83                               |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 3,196,578.83  |
|                                                                                                                                      | Total Direct Support and Indirect Costs                                                                                                                                                                   | 2,741,220.51                               | 0.00                              | 0.00                                        | 0.00                                   | 1,132,780.37                                      | 3,015,501.96                                   | 10,095,390.02                                               | 0.00         | 16,984,892.86 |
| <b>TOTAL COSTS</b>                                                                                                                   |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |               |
| <b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b> |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |               |
| 1000-1999                                                                                                                            | Certificated Salaries                                                                                                                                                                                     | 15,124.79                                  | 0.00                              | 0.00                                        | 0.00                                   | 69,476.11                                         | 0.00                                           | 409,968.20                                                  |              | 494,569.10    |
| 2000-2999                                                                                                                            | Classified Salaries                                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 102,186.39                                        | 0.00                                           | 1,152,020.35                                                |              | 1,254,206.74  |
| 3000-3999                                                                                                                            | Employee Benefits                                                                                                                                                                                         | 3,311.00                                   | 0.00                              | 0.00                                        | 0.00                                   | 28,972.51                                         | 0.00                                           | 475,957.69                                                  |              | 508,241.20    |
| 4000-4999                                                                                                                            | Books and Supplies                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 16,987.99                                         | 0.00                                           | 14,584.75                                                   |              | 31,572.74     |
| 5000-5999                                                                                                                            | Services and Other Operating Expenditures                                                                                                                                                                 | 30,754.26                                  | 0.00                              | 0.00                                        | 0.00                                   | 1,592.00                                          | 0.00                                           | 625.00                                                      |              | 32,971.26     |
| 6000-6999                                                                                                                            | Capital Outlay                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7130                                                                                                                                 | State Special Schools                                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7430-7439                                                                                                                            | Debt Service                                                                                                                                                                                              | 49,190.05                                  | 0.00                              | 0.00                                        | 0.00                                   | 219,215.00                                        | 0.00                                           | 2,053,155.99                                                | 0.00         | 2,321,561.04  |
|                                                                                                                                      | Total Direct Costs                                                                                                                                                                                        | 94,380.05                                  | 0.00                              | 0.00                                        | 0.00                                   | 219,215.00                                        | 0.00                                           | 2,053,155.99                                                | 0.00         | 2,321,561.04  |
| 7310                                                                                                                                 | Transfers of Indirect Costs                                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7350                                                                                                                                 | Transfers of Indirect Costs - Interfund                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7370                                                                                                                                 | Transfers of Direct Support Costs                                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| 7380                                                                                                                                 | Transfers of Direct Support Costs - Interfund                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
|                                                                                                                                      | Total Direct Support and Indirect Costs                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00          |
| <b>TOTAL BEFORE OBJECT 8980</b>                                                                                                      |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |               |
| 8980                                                                                                                                 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 0.00          |
| <b>TOTAL COSTS</b>                                                                                                                   |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |               |
|                                                                                                                                      |                                                                                                                                                                                                           |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 2,321,561.04  |

Unaudited Actuals  
Special Education Maintenance of Effort  
2008-09 Budget vs. 2007-08 Actual Comparison  
2007-08 Expenditures by LEA (LE-B)

| Object Code                                                                                                                                        | Description                                                                                                                                                                                                                        | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total         |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------|---------------|
| <b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3365, 3405, &amp; 6000-9999)</b> |                                                                                                                                                                                                                                    |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| 1000-1999                                                                                                                                          | Certificated Salaries                                                                                                                                                                                                              | 933,831.47                                 | 0.00                              | 0.00                                        | 0.00                                   | 615,563.74                                        | 1,348,238.23                                             | 4,099,180.47                                                |              | 6,996,813.91  |
| 2000-2999                                                                                                                                          | Classified Salaries                                                                                                                                                                                                                | 771,901.52                                 | 0.00                              | 0.00                                        | 0.00                                   | 127,240.34                                        | 1,058,639.51                                             | 646,400.97                                                  |              | 2,604,182.34  |
| 3000-3999                                                                                                                                          | Employee Benefits                                                                                                                                                                                                                  | 506,175.78                                 | 0.00                              | 0.00                                        | 0.00                                   | 170,761.29                                        | 593,353.58                                               | 1,187,081.54                                                |              | 2,457,372.19  |
| 4000-4999                                                                                                                                          | Books and Supplies                                                                                                                                                                                                                 | 126,315.96                                 | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 9,776.47                                                 | 15,688.45                                                   |              | 151,780.88    |
| 5000-5999                                                                                                                                          | Services and Other Operating Expenditures                                                                                                                                                                                          | 353,805.73                                 | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 5,494.17                                                 | 2,093,882.60                                                |              | 2,453,182.50  |
| 6000-6999                                                                                                                                          | Capital Outlay                                                                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7130                                                                                                                                               | State Special Schools                                                                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7430-7439                                                                                                                                          | Debt Service                                                                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
|                                                                                                                                                    | Total Direct Costs                                                                                                                                                                                                                 | 2,692,030.46                               | 0.00                              | 0.00                                        | 0.00                                   | 913,565.37                                        | 3,015,501.96                                             | 8,042,234.03                                                | 0.00         | 14,663,331.82 |
| 7310                                                                                                                                               | Transfers of Indirect Costs                                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7350                                                                                                                                               | Transfers of Indirect Costs - Interfund                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7370                                                                                                                                               | Transfers of Direct Support Costs                                                                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7380                                                                                                                                               | Transfers of Direct Support Costs - Interfund                                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| PCRA                                                                                                                                               | Program Cost Report Allocations (non-add)                                                                                                                                                                                          | 3,196,578.83                               |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 3,196,578.83  |
|                                                                                                                                                    | Total Direct Support and Indirect Costs                                                                                                                                                                                            | 2,692,030.46                               | 0.00                              | 0.00                                        | 0.00                                   | 913,565.37                                        | 3,015,501.96                                             | 8,042,234.03                                                | 0.00         | 14,663,331.82 |
| 8980                                                                                                                                               | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                                                                  |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 0.00          |
| <b>TOTAL COSTS</b>                                                                                                                                 |                                                                                                                                                                                                                                    |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| <b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                                                            |                                                                                                                                                                                                                                    |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| 1000-1999                                                                                                                                          | Certificated Salaries                                                                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 2000-2999                                                                                                                                          | Classified Salaries                                                                                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 3000-3999                                                                                                                                          | Employee Benefits                                                                                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 4000-4999                                                                                                                                          | Books and Supplies                                                                                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 5000-5999                                                                                                                                          | Services and Other Operating Expenditures                                                                                                                                                                                          | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 6000-6999                                                                                                                                          | Capital Outlay                                                                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7130                                                                                                                                               | State Special Schools                                                                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7430-7439                                                                                                                                          | Debt Service                                                                                                                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
|                                                                                                                                                    | Total Direct Costs                                                                                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7310                                                                                                                                               | Transfers of Indirect Costs                                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7350                                                                                                                                               | Transfers of Indirect Costs - Interfund                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7370                                                                                                                                               | Transfers of Direct Support Costs                                                                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| 7380                                                                                                                                               | Transfers of Direct Support Costs - Interfund                                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
|                                                                                                                                                    | Total Direct Support and Indirect Costs                                                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00          |
| <b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>                                                                                                   |                                                                                                                                                                                                                                    |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
| 8091, 8099                                                                                                                                         | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 2,037,794.34  |
| 8980                                                                                                                                               | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)                                                                                                                                  |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 0.00          |
| 8980                                                                                                                                               | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 5,934,959.25  |
| <b>TOTAL COSTS</b>                                                                                                                                 |                                                                                                                                                                                                                                    |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |               |
|                                                                                                                                                    |                                                                                                                                                                                                                                    |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              | 7,972,753.59  |

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

SELPA: North Orange (MM)

This form is used to check MOE for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2008-09 Budget by LEA (LB-B) and the 2007-08 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**TEST 1**

|                                                      | <u>Column A</u>                                             | <u>Column B</u>                                                | <u>Column C</u>               |
|------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------|-------------------------------|
|                                                      | <u>Budgeted Amounts<br/>FY 2008-09<br/>(LB-B Worksheet)</u> | <u>Actual Expenditures<br/>FY 2007-08<br/>(LE-B Worksheet)</u> | <u>Difference<br/>(A - B)</u> |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES TEST</b> |                                                             |                                                                |                               |
| 1. Total special education expenditures              | 18,190,387.00                                               | 16,984,892.86                                                  |                               |
| 2. Less: Expenditures paid from federal sources      | 2,386,184.00                                                | 2,321,561.04                                                   |                               |
| 3. Expenditures paid from state and local sources    | 15,804,203.00                                               | 14,663,331.82                                                  | 1,140,871.18                  |
| 4. Special education unduplicated pupil count        | 431                                                         | 431                                                            |                               |
| 5. Per capita state and local expenditures (A3/A4)   | 36,668.68                                                   | 34,021.65                                                      | 2,647.03                      |
| 6. Expenditures paid from local sources              | 9,185,426.00                                                | 7,972,753.59                                                   |                               |
| 7. Per capita local expenditures (A6/A4)             | 21,311.89                                                   | 18,498.27                                                      |                               |

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

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

**B. LOCAL EXPENDITURES TEST**

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

Click on the button that applies:

|                                                                                            | <u>Budget<br/>FY 2008-09</u> | <u>Actual<br/>FY 2007-08</u> | <u>Difference</u> |
|--------------------------------------------------------------------------------------------|------------------------------|------------------------------|-------------------|
| <input checked="" type="checkbox"/> 1. Last year's local expenditures met MOE requirement: |                              |                              |                   |
| a. Local expenditures (Line A6)                                                            | 9,185,426.00                 | 7,972,753.59                 | 1,212,672.41      |
| b. Per capita local expenditures (Line A7)                                                 | 21,311.89                    | 18,498.27                    | 2,813.62          |

|                                                                                                                                                                                                                                                                                                                                   | <u>Budget<br/>FY 2008-09</u> | <u>Base</u> | <u>Difference</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------|-------------------|
| <input type="checkbox"/> 2. Last year's local expenditures did not meet MOE requirement.<br>Enter in the second column, Base, the special education expenditures paid from local funds and the per capita local expenditures for the most recent fiscal year when MOE budget vs. actual test based on local expenditures was met: |                              |             |                   |
| a. Local expenditures (Line A6 for 2008-09)                                                                                                                                                                                                                                                                                       |                              |             |                   |
| b. Per capita local expenditures (Line A7 for 2008-09)                                                                                                                                                                                                                                                                            |                              |             |                   |

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

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



**SELPA:** North Orange (MM)

**TEST 2**

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

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

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

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

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

**SELPA:** North Orange (MM)

**TEST 3**

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

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

| List exempt reductions, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|----------------------------------------------------------------------|------------------------|-------------------|
| _____                                                                | _____                  | _____             |
| _____                                                                | _____                  | _____             |
| _____                                                                | _____                  | _____             |
| _____                                                                | _____                  | _____             |
| <b>Total exempt reductions</b>                                       | <u>0.00</u>            | <u>0.00</u>       |

Calculation:

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

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Unaudited Actuals  
2007-08 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                                           | Direct Costs - Interfund |                       | Indirect/Direct Support    |                             | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|-------------------------------------------------------|--------------------------|-----------------------|----------------------------|-----------------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
|                                                       | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350, 7380 | Transfers Out<br>7350, 7380 |                                        |                                         |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (230,328.32)          | 0.00                       | (105,074.00)                |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 168,000.00                             | 1,642,643.93                            |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 328,706.70                      | 296,622.46                    |
| 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                  | 0.00                       | 0.00                        |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 0.00                          |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 16,319.09                | 0.00                  | 80,074.00                  | 0.00                        |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 100,000.00                              |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 113,122.89                      | 228,546.22                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 25,000.00                  | 0.00                        |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 0.00                          |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 2,442.30                 | 0.00                  |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 587,742.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 0.00                          |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 0.00                          |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 6,236.00                               | 20,000.00                               |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 8,509.62                      |
| 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                                    | 75,021.63                | 0.00                  |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 1,221,931.00                           | 48,000.00                               |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 85,503.48                       | 15,858.74                     |
| 25 CAPITAL FACILITIES FUND                            |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 18,763.67                | 0.00                  | 0.00                       |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 26,734.93                              | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 19,274.98                       | 23,843.46                     |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 0.00                          |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 12.48                         |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 22.50                    | 0.00                  |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 200,000.00                              |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                             |                                        |                                         | 0.00                            | 0.00                          |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                             | 0.00                                   | 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  
2007-08 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description                              | Direct Costs - Interfund |                       | Indirect/Direct Support Costs - Interfund |                             | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|------------------------------------------|--------------------------|-----------------------|-------------------------------------------|-----------------------------|----------------------------------------|-----------------------------------------|---------------------------------|-------------------------------|
|                                          | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350, 7380                | Transfers Out<br>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                       | 117,759.13               | 0.00                  |                                           |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                                           |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                                           |                             |                                        |                                         | 59,618.09                       | 32,833.16                     |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                       |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                                           |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                                           |                             |                                        |                                         | 0.00                            | 0.00                          |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                                           |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                                           |                             | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                                           |                             |                                        |                                         | 0.00                            | 0.00                          |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                       |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Fund Reconciliation                      |                          |                       |                                           |                             |                                        |                                         | 0.00                            | 0.00                          |
| 95 STUDENT BODY FUND                     |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Expenditure Detail                       |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                                           |                             |                                        |                                         |                                 |                               |
| Fund Reconciliation                      |                          |                       |                                           |                             |                                        |                                         | 0.00                            | 0.00                          |
| <b>TOTALS</b>                            | <b>230,328.32</b>        | <b>(230,328.32)</b>   | <b>105,074.00</b>                         | <b>(105,074.00)</b>         | <b>2,010,643.93</b>                    | <b>2,010,643.93</b>                     | <b>606,226.14</b>               | <b>606,226.14</b>             |

| 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 | 10.0           | 18.0       |
| B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 020/019 | 590.0          | 121.0      |
| 2. ENTER number of pupils included on Line B1 with transportation in IEP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 023/024 | 268.0          | 121.0      |
| C. ENTER total number of miles driven to/from school                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 021/022 | 116,563.0      | 131,444.0  |
| D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 030/033 | 1              | 1          |
| <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, 3752, 3802 and 3902)                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         | 1,292,396.23   | 724,162.49 |
| B. Books & Supplies (Objects 4200, 4300 and 4400)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |         | 47,300.74      | 125,878.18 |
| C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |         | 1,497.33       | 1,096.80   |
| 2. Insurance (Objects 5400 and 5450)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         | 14,101.35      | 13,116.33  |
| 3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |         | 3,964.22       | 2,382.28   |
| 4. Interprogram/Interfund Transfers (Objects 5710 and 5750)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         | (278,917.71)   | 778.50     |
| 5. Other Services and Operating Expenditures (Objects 5100 and 5800) (Contracts for repairs should be charged to Object 5600)                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         | 107,606.70     | 6,731.59   |
| a. ENTER amount included on Line C5 paid to a private contractor to transport pupils                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 003/004 | 106,270.00     | 5,323.00   |
| 6. Communications (Object 5900)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         | 1,018.31       | 939.95     |
| D. Capital Outlay, Lease Purchase & Debt Service<br>(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)<br>(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) |         | 0.00           | 0.00       |
| 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)                                                                                                                                                                                                                                                                                                                                                                                                                    |         | 0.00           | 0.00       |
| F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, and E1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 096/095 | 1,188,967.17   | 875,086.12 |
| 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 | 1,188,967.17   | 875,086.12 |
| 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)                                                                                                                                                                                                                                                                                                                                                                            |         | 0.00           | 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 | 1,188,967.17   | 875,086.12 |
| K. Indirect Costs (Approved indirect cost rate of 4.10% times the sum of Line J minus Line D minus Line D1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |         | 48,747.65      | 35,878.53  |
| L. Net Pupil Transportation Expense (Lines J and K)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100/101 | 1,237,714.82   | 910,964.65 |

| Description                                                                                                                                                       | EDP No. | Home-to-School | SD/OI      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------------|------------|
| <b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>                                                                                                            |         |                |            |
| A. Net Pupil Transportation Expense (Schedule II, Line L)                                                                                                         |         | 1,237,714.82   | 910,964.65 |
| 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 provided to your pupils                                                        |         |                |            |
| 1. ENTER payments by your LEA, included in Schedule II, Line C5                                                                                                   |         | 106,270.00     | 5,323.00   |
| 2. ENTER payments by another LEA, included in Schedule II, Line C5                                                                                                |         | 0.00           | 0.00       |
| 3. Less: ENTER payments to common carriers and parents, deducted 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) |         |                |            |
| 2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA                                                  |         |                |            |
| 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)                                                                                  |         | 106,270.00     | 5,323.00   |
| G. Bus Operating Expense (Line A minus Line F)                                                                                                                    | 110/111 | 1,131,444.82   | 905,641.65 |
| H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)                                                                                                        | 120/121 | 9.707          | 6.890      |
| 2. Cost Per Pupil (Line G divided by Schedule I, Line B1)                                                                                                         | 122/123 | 1,917.703      | 7,484.642  |
| I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)                                                           | 080/081 | 106,270.00     | 5,323.00   |
| 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           | 0.00       |
| K. Approved Transportation Expense (Lines G, I and J2)                                                                                                            | 130/133 | 1,237,714.82   | 910,964.65 |
| 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    | 562,216.22     |            |
| 2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)                                                   | 132a    |                |            |

Contact: Gary Cardinale, Ed.D.

Title: Assistant Superintendent, Business Service

Agency: Fullerton School District

Phone Number/Ext: 714-447-7412

E-mail Address: gary\_cardinale@fsd.k12.ca.us

ACTION ITEM

**DATE:** September 9, 2008

**TO:** Mitch Hovey, Ed.D., District Superintendent

**FROM:** Gary W. Cardinale, Ed.D., Assistant Superintendent  
Business Services

**PREPARED BY:** Becky Silva, Assistant Director, Business Services

**SUBJECT:** **ADOPT RESOLUTION 08/09-02 APPROVING THE RECALCULATION OF THE 2007/2008 APPROPRIATIONS LIMITATION AND ESTABLISHING THE 2008/2009 ESTIMATED APPROPRIATIONS LIMITATION CALCULATIONS**

Background: Since 1979, when Proposition 4 (the GANN Amendment) was approved by the voters of California, all school districts must establish a GANN Limit for the preceding and current fiscal year in accordance with the provision of the GANN Amendment and applicable statutory law.

Rationale: The California Department of Education is requesting these forms in accordance with Government Code Section 7906 (f), which states:

*“Each school district shall report to the Superintendent of Public Instruction and to the Director of Finance at least annually its appropriation limit, its appropriations subject to limitation, the amount of its state aid apportionments and subventions included within the proceeds of taxes of the school district, and amounts excluded from its appropriations limit, at a time and in a manner prescribed by the Superintendent of Public Instruction and approved by the Director of Finance.”*

Funding: Not applicable.

Recommendation: Adopt Resolution 08/09-02 approving the Recalculation of the 2007/2008 Appropriations Limitation and Establishing the 2008/2009 Estimated Appropriations Limitation Calculations.

GC:BS:gs  
Attachment

**RESOLUTION 08/09-02  
RESOLUTION FOR ADOPTING THE "GANN" LIMIT**

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2007/2008 fiscal year and a projected Gann Limit for the 2008/2009 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, Government Code Section 7902.1 provides that school districts may increase their Gann Limits under specified circumstances;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2007/2008 and 2008/2009 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2007/2008 and 2008/2009 fiscal years include an increase of \$1,779,619.98 to the 2007/2008 Gann Limit pursuant to the provisions of Government Code Section 7902.1;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the increase to the 2007/2008 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2007/2008 and 2008/2009 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

**BE IT FURTHER RESOLVED**, that the documentation used in determining the appropriations limit shall be available to the public at 1401 West Valencia Drive, Fullerton, California 92833.

**PASSED AND ADOPTED** by the Board of Trustees of the Fullerton School District this 9<sup>th</sup> day of September 2008 by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAINED: \_\_\_\_\_

BOARD OF TRUSTEES OF THE  
FULLERTON SCHOOL DISTRICT

Attest:

BY: \_\_\_\_\_  
Lynn Thornley, President

\_\_\_\_\_  
Beverly Berryman, Clerk



|                                                                                                                                                                                       | 2007-08 Calculations          |              |                     | 2008-09 Calculations          |              |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------|---------------------|-------------------------------|--------------|---------------------|
|                                                                                                                                                                                       | Extracted Data                | Adjustments* | Entered Data/Totals | Extracted Data                | Adjustments* | Entered Data/Totals |
| <b>A. PRIOR YEAR DATA</b><br>(2006-07 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)                                          | <b>2006-07 Actual</b>         |              |                     | <b>2007-08 Actual</b>         |              |                     |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)                                                                                                             | 65,049,249.58                 |              | 65,049,249.58       |                               |              | 67,883,671.76       |
| 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)                                                                                                                                   | 13,469.12                     |              | 13,469.12           |                               |              | 13,461.40           |
| <b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>                                                                                                                                                | <b>Adjustments to 2006-07</b> |              |                     | <b>Adjustments to 2007-08</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<br>(Lines A3 plus A4 minus A5)                                                                                                               |                               |              | 0.00                |                               |              | 0.00                |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                               |              |                     |                               |              |                     |
| <b>B. CURRENT YEAR GANN ADA</b><br>(2007-08 data should tie to Principal Apportionment Attendance Software reports)                                                                   | <b>2007-08 P2 Report</b>      |              |                     | <b>2008-09 P2 Estimate</b>    |              |                     |
| 1. Total K-12 ADA (Form A, Line 10)                                                                                                                                                   | 13,216.48                     |              | 13,216.48           | 13,206.20                     |              | 13,206.20           |
| 2. ROC/P ADA (Form A, Line 12)                                                                                                                                                        |                               |              | 0.00                |                               |              | 0.00                |
| 3. Total Charter Schools ADA (Form A, Line 26)                                                                                                                                        | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 4. Total Supplemental Instructional Hours<br>(Form A, Lines 21 and 27)                                                                                                                | 171,445.00                    |              | 171,445.00          | 171,445.00                    |              | 171,445.00          |
| 5. Divide Line B4 by 700 (Round to 2 decimal places)                                                                                                                                  |                               |              | 244.92              |                               |              | 244.92              |
| 6. TOTAL P2 ADA (Lines B1 through B3 plus B5)                                                                                                                                         |                               |              | 13,461.40           |                               |              | 13,451.12           |
| <b>OTHER ADA</b><br>(From Principal Apportionment Attendance Software)                                                                                                                |                               |              |                     |                               |              |                     |
| 7. Apprentice Hours - High School                                                                                                                                                     |                               |              |                     |                               |              |                     |
| 8. Divide Line B7 by 525 (Round to 2 decimal places)                                                                                                                                  |                               |              | 0.00                |                               |              | 0.00                |
| 9. TOTAL CURRENT YEAR GANN ADA<br>(Sum Lines B6 plus B8)                                                                                                                              |                               |              | 13,461.40           |                               |              | 13,451.12           |
| <b>C. LOCAL PROCEEDS OF TAXES</b><br>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)                                                                                                     | <b>2007-08 Actual</b>         |              |                     | <b>2008-09 Budget</b>         |              |                     |
| 1. Homeowners' Exemption (Object 8021)                                                                                                                                                | 258,786.94                    |              | 258,786.94          | 258,788.00                    |              | 258,788.00          |
| 2. Timber Yield Tax (Object 8022)                                                                                                                                                     | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 3. Other Subventions/In-Lieu Taxes (Object 8029)                                                                                                                                      | 344,629.45                    |              | 344,629.45          | 31,246.00                     |              | 31,246.00           |
| 4. Secured Roll Taxes (Object 8041)                                                                                                                                                   | 26,275,659.57                 |              | 26,275,659.57       | 26,454,567.00                 |              | 26,454,567.00       |
| 5. Unsecured Roll Taxes (Object 8042)                                                                                                                                                 | 1,177,984.91                  |              | 1,177,984.91        | 1,083,133.00                  |              | 1,083,133.00        |
| 6. Prior Years' Taxes (Object 8043)                                                                                                                                                   | 1,039,344.54                  |              | 1,039,344.54        | 1,022,352.00                  |              | 1,022,352.00        |
| 7. Supplemental Taxes (Object 8044)                                                                                                                                                   | 1,841,964.44                  |              | 1,841,964.44        | 2,053,889.00                  |              | 2,053,889.00        |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)                                                                                                                                    | 93,101.94                     |              | 93,101.94           | (62,070.00)                   |              | (62,070.00)         |
| 9. Penalties and Int. from Delinquent Taxes (Object 8046)                                                                                                                             | 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)<br>(Only if not counted in redevelopment agency's limit)                                                                          | 40,064.69                     |              | 40,064.69           | 40,065.00                     |              | 40,065.00           |
| 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<br>Taxes (Object 8629) (Only those for the above taxes)                                                                      | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 15. Transfers to Charter Schools<br>in Lieu of Property Taxes (Object 8096)                                                                                                           | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 16. TOTAL TAXES AND SUBVENTIONS<br>(Lines C1 through C15)                                                                                                                             | 31,071,536.48                 | 0.00         | 31,071,536.48       | 30,881,970.00                 | 0.00         | 30,881,970.00       |
| <b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>                                                                                                                                    |                               |              |                     |                               |              |                     |
| 17. To General Fund from Bond Interest and Redemption<br>Fund (Excess debt service taxes) (Object 8914)                                                                               | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 18. TOTAL LOCAL PROCEEDS OF TAXES<br>(Lines C16 plus C17)                                                                                                                             | 31,071,536.48                 | 0.00         | 31,071,536.48       | 30,881,970.00                 | 0.00         | 30,881,970.00       |

|                                                                                                                                          | 2007-08 Calculations |              |                       | 2008-09 Calculations |              |                       |
|------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------|-----------------------|----------------------|--------------|-----------------------|
|                                                                                                                                          | Extracted Data       | Adjustments* | Entered Data/Totals   | Extracted Data       | Adjustments* | Entered Data/Totals   |
| <b>EXCLUDED APPROPRIATIONS</b>                                                                                                           |                      |              |                       |                      |              |                       |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)                           |                      |              | 982,975.48            |                      |              | 996,667.00            |
| <b>OTHER EXCLUSIONS</b>                                                                                                                  |                      |              |                       |                      |              |                       |
| 20. Americans with Disabilities Act                                                                                                      |                      |              |                       |                      |              |                       |
| 21. Unreimbursed Court Mandated Desegregation Costs                                                                                      |                      |              |                       |                      |              |                       |
| 22. Other Unfunded Court-ordered or Federal Mandates                                                                                     |                      |              |                       |                      |              |                       |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22)                                                                                             |                      |              | 982,975.48            |                      |              | 996,667.00            |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>                                                                                         |                      |              |                       |                      |              |                       |
| 24. Revenue Limit State Aid - Current Year (Object 8011)                                                                                 | 41,601,884.57        |              | 41,601,884.57         | 42,158,410.00        |              | 42,158,410.00         |
| 25. Revenue Limit State Aid - Prior Years (Object 8019)                                                                                  | 79,221.00            |              | 79,221.00             | 0.00                 |              | 0.00                  |
| 26. Supplemental Instruction - CY (Res. 0000, Object 8311)                                                                               | 740,090.00           |              | 740,090.00            | 562,348.00           |              | 562,348.00            |
| 27. Supplemental Instruction - PY (Res. 0000, Object 8319)                                                                               | 13,489.00            |              | 13,489.00             | 0.00                 |              | 0.00                  |
| 28. Comm Day Sch Addl Funding - CY (Rs. 2430, Ob 8311)                                                                                   | 0.00                 |              | 0.00                  | 0.00                 |              | 0.00                  |
| 29. Comm Day Sch Addl Funding - PY (Rs. 2430, Ob 8319)                                                                                   | 0.00                 |              | 0.00                  | 0.00                 |              | 0.00                  |
| 30. ROC/P Apportionment - CY (Res. 6350, Object 8311)                                                                                    | 0.00                 |              | 0.00                  | 0.00                 |              | 0.00                  |
| 31. ROC/P Apportionment - PY (Res. 6350, Object 8319)                                                                                    | 0.00                 |              | 0.00                  | 0.00                 |              | 0.00                  |
| 32. Charter Schs. Gen. Purpose Entitlement (Object 8015)                                                                                 | 0.00                 |              | 0.00                  | 0.00                 |              | 0.00                  |
| 33. Charter Schs. Categorical Block Grant (Object 8480)                                                                                  | 0.00                 |              | 0.00                  | 0.00                 |              | 0.00                  |
| 34. Class Size Reduction, Grades K-3 (Object 8434)                                                                                       | 4,411,500.00         |              | 4,411,500.00          | 4,100,000.00         |              | 4,100,000.00          |
| 35. Class Size Reduction, Grade 9 (Object 8435)                                                                                          | 0.00                 |              | 0.00                  | 0.00                 |              | 0.00                  |
| 36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)                                                                                  | 47,046,184.57        | 0.00         | 47,046,184.57         | 46,820,758.00        | 0.00         | 46,820,758.00         |
| <b>ADD BACK TRANSFERS TO COUNTY</b>                                                                                                      |                      |              |                       |                      |              |                       |
| 37. County Office Funds Transfer (Form RL, Line 32)                                                                                      | 292,522.00           |              | 292,522.00            | 285,539.00           |              | 285,539.00            |
| 38. TOTAL STATE AID (Lines C36 plus C37)                                                                                                 | 47,338,706.57        | 0.00         | 47,338,706.57         | 47,106,297.00        | 0.00         | 47,106,297.00         |
| <b>DATA FOR INTEREST CALCULATION</b>                                                                                                     |                      |              |                       |                      |              |                       |
| 39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)                                                                                | 110,562,994.30       |              | 110,562,994.30        | 106,296,724.00       |              | 106,296,724.00        |
| 40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)                                               | 963,564.55           |              | 963,564.55            | 807,757.00           |              | 807,757.00            |
| <b>APPROPRIATIONS LIMIT CALCULATIONS</b>                                                                                                 |                      |              |                       |                      |              |                       |
| <b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>                                                                                               |                      |              | <b>2007-08 Actual</b> |                      |              | <b>2008-09 Budget</b> |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)                                                                                   |                      |              | 65,049,249.58         |                      |              | 67,883,671.76         |
| 2. Inflation Adjustment                                                                                                                  |                      |              | 1.0442                |                      |              | 1.0429                |
| 3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)                                       |                      |              | 0.9994                |                      |              | 0.9992                |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)                                                                         |                      |              | 67,883,671.76         |                      |              | 70,739,244.57         |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>                                                                                               |                      |              |                       |                      |              |                       |
| 5. Local Revenues Excluding Interest (Line C18)                                                                                          |                      |              | 31,071,536.48         |                      |              | 30,881,970.00         |
| 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 C38 or less than zero)         |                      |              | 1,615,368.00          |                      |              | 1,614,134.40          |
| b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)                           |                      |              | 37,795,110.76         |                      |              | 40,853,961.57         |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)                                                                    |                      |              | 37,795,110.76         |                      |              | 40,853,961.57         |
| 7. Local Revenues In Proceeds of Taxes                                                                                                   |                      |              |                       |                      |              |                       |
| a. Interest Counting In Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])                                |                      |              | 605,454.43            |                      |              | 549,301.06            |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)                                                                                     |                      |              | 31,676,990.91         |                      |              | 31,431,271.06         |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero) |                      |              | 37,189,656.33         |                      |              | 40,304,660.51         |
| 9. Total Appropriations Subject to the Limit                                                                                             |                      |              |                       |                      |              |                       |
| a. Local Revenues (Line D7b)                                                                                                             |                      |              | 31,676,990.91         |                      |              |                       |
| b. State Subventions (Line D8)                                                                                                           |                      |              | 37,189,656.33         |                      |              |                       |
| c. Less: Excluded Appropriations (Line C23)                                                                                              |                      |              | 982,975.48            |                      |              |                       |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)                                                              |                      |              | 67,883,671.76         |                      |              |                       |

