



Orange Unified School District

Living By Our Core Values

No. 2 – All available resources will be utilized to ensure student success.



O U S D



2006-2007 Final Revised Budget

September 14, 2006

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I. MESSAGES

MESSAGE FROM THE PRESIDENT OF THE BOARD OF EDUCATION

We are off and running towards another successful educational year for the students of the Orange Unified School District. Our single track schools have been operating for a couple of months already and our traditional schools are back in session. This 2006-2007 Final Revised Budget has been updated based on legislative approval of the State budget. We are encouraged that the State budget provides new funding to support programs and expand opportunities for students in our District.

With a sound budget firmly in place, we look forward to great things happening this school year. Our incoming high school freshman will become part of our newly established ninth-grade initiative designed to bridge the transition from middle school to high school. This initiative is research-based, provides a personalized curriculum to each freshman student, and helps students improve academic achievement throughout high school and beyond. The curriculum is rigorous and relevant and has been developed with state and national content standards.

Another addition for this school year is the reinstatement of vocal music for our fifth and sixth-grade elementary students. The Board of Education is looking forward to receiving recommendations from students, parents, staff and community to improve and enhance our fine arts curriculum. We hope to develop a program that can be sustained in the future utilizing new funding available through the State budget combined with support from local partnerships.

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


priorities of student safety, fiscal responsibility and community involvement and dialogue.

The Board valued input from business leaders, community members, post-secondary educators, parents, students, teachers and staff as we came together in a Strategic Planning Workshop to identify the top four areas of greatest need for our District. You'll see this theme repeated in everything we do this year as each of the four areas of need (listed below) are defined in detail and related to our goal of student achievement.

- ✓ Facilities
- ✓ Partnerships
- ✓ Personalization
- ✓ Technology

We provide this comprehensive 2006-2007 Final Revised Budget as an opportunity to communicate our financial commitment to our goals and priorities. We remain fiscally responsible while we focus our resources to support student achievement. Your input, questions and concerns are always welcome...we are always better working together.

It's going to be a great year! Thank you for your continued support for the students of the Orange Unified School District.



Kimberlee Nichols, President
Orange Unified Board of Education

MESSAGE FROM THE SUPERINTENDENT

“Education’s purpose is to replace an empty mind with an open one.”

--Malcolm Forbes

Student achievement remains the number one goal of the District as we begin the new school year and update our comprehensive budget. Our commitment to our students to meet the challenges of the California High School Exit Exam (CAHSEE), the No Child Left Behind Act (NCLB), as well as meeting the state standards, is tireless. This commitment demands all stakeholders, students, parents, community members, staff and Board of Education, collaborate to focus our limited resources on preserving and protecting effective programs for our students.

One of our core values states that all available resources will be utilized to ensure student success. The 2006-2007 budget was developed with a focus on student achievement, student safety, fiscal responsibility and community involvement and dialogue.

This past May, the District held its first-ever Strategic Planning Workshop. The purpose of the workshop was to define the direction of the District for the next three years. Participants included a diverse mix of business leaders, community members, post-secondary educators, parents, and students, as well as teachers, staff members, administrators and principals within OUSD.

One of the main responsibilities of the participants in the workshop was to identify the top four areas of greatest need for our District.

The major areas agreed upon were:

- ✓ Facilities
- ✓ Partnerships
- ✓ Personalization
- ✓ Technology

The limited resources available in this budget will not allow us to be all things to all people, but identifying our four greatest areas of need will allow for planning together alongside our community and business leaders to align needs with District goals and objectives. The budget is a tool for achieving the District’s educational goals and objectives. OUSD Administrators keep this and the importance of maximizing limited resources in mind on a daily basis. Upon examination of the 2006/07 Final Budget, you will find that the efforts of all three divisions—Business Services, Educational Services, and Human Resources—are focused on the District goals and objectives.

California voters enacted Proposition 98 in 1988 to ensure that state policymakers place education funding as their highest priority and to ensure that funding levels keep pace with inflation.

We are encouraged that the Governor included funding in the state budget to pay back monies owed to education under Proposition 98. As always, the Board of Education will exercise their best judgment in using the money wisely, efficiently, and in a most judicious manner to promote student learning. This budget maintains the necessary reserves as required, is fiscally responsible, and allocates the current year’s monies on the current year’s students.

MESSAGE FROM THE SUPERINTENDENT

The improving California economy has allowed for restoration of the minimum guarantees under Proposition 98 and a number new categorical programs, some of which are ongoing and some funded on a one-time basis.

OUSD will receive additional funding for equalization, reimbursement of mandated costs, increases to support the arts, counseling services, after school programs and art, music, and physical education supplies and equipment. This funding will allow the District to maintain current programs like class size reduction, implement a new 9th grade initiative, maintain the current music program and restore some vocal music opportunities at our elementary schools


While the California economy has improved, some specific local challenges continue to increase the pressure on our limited resources.

Declining enrollment is impacting many Orange County school districts through a combination of low birth rates and the high cost of housing in this area of the state. An enrollment decline of 600 students is estimated for OUSD in this budget. The District has taken a very conservative staffing approach to compensate for the revenue losses resulting from this enrollment decline. This area requires constant monitoring and adjustment for demographic changes and development.

The repair and renovation of our school facilities continue to be a challenge. While we have been able to address the most pressing maintenance needs at our school sites, 24 of our sites are over 40 years old and are in need of significant work to the infrastructure. During this year, projects to upgrade lighting, energy controls and provide efficient heating and cooling systems will be completed at Crescent Intermediate, Canyon High and Villa Park High Schools using funds obtained through a creatively financed energy conservation project.

Modernization work started this year at Prospect Elementary School and plans to begin projects at Portola Middle School, Esplanade and Jordan Elementary Schools are being finalized. The funding sources for these projects will be \$40 million from Certificates of Participation (funded by Redevelopment fees) and \$6 million from a Special Reserve Fund (from prior sale of District properties – can only be used for facilities). If a state facilities bond passes in the future, the District is immediately eligible for \$25.7 million for modernization projects at other school sites. The needs in the facility area will continue to grow and we are committed to looking at creative ways to provide and maintain educational facilities that are safe, secure and conducive to learning.

In the book *The World is Flat*, author Thomas Friedman presents the challenges of living and surviving in a global economy. He says, "If you want to grow and flourish in a flat world, you better learn how to change and align yourself with it." The challenge we face to provide our students the opportunity to be able to compete in the global economy will require us to address the top four areas of greatest need in our District. It's encouraging that business leaders, community members, post-secondary educators, parents, and students, as well as teachers, staff members, administrators and principals within OUSD are working together to meet that challenge.


Thomas A Godley, Ed.D.
Superintendent of Schools

II. INTRODUCTION: The Purpose of the Budget

INTRODUCTION

PURPOSE OF THE BUDGET

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

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

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

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

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

General Fund (01)

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

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

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

Adult Education Fund (11)

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

The principal revenue accounts in this fund are:

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

INTRODUCTION

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

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

Child Development Fund (12)

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

The principal revenue accounts in this fund are:

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

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

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

Cafeteria Fund (13)

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

The principal revenue accounts in this Fund are:

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

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

INTRODUCTION

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

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

Deferred Maintenance Fund (14)

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

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

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

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

Capital Facilities Fund (25)

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

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

The principal revenue accounts in this Fund are:

- ⌘ Interest
- ⌘ Mitigation/Developer Fees

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

State School Building Lease-Purchase Fund (30)

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

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

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

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

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County School Facilities Fund (35)

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

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

- ⬇ School Facilities Apportionments
- ⬇ Interest

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

Special Reserve Fund for Capital Outlay Projects (40)

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

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

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

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

Debt Service Fund (56)

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

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

- ⬇ Other Authorized Interfund Transfers In

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

Self-Insurance Fund (67)

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

INTRODUCTION

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

The principal revenue accounts in this Fund are:

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

Expenses from the Self-Insurance Fund shall be made for the payment of claims, administrative costs, services, deductible insurance amounts, cost of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566).

Retiree Benefit Fund (71)

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

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

GENERAL DESCRIPTION OF THE DISTRICT

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

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

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

VILLA PARK ELEMENTARY SCHOOL--1919



INTRODUCTION

HIGHLIGHTS OF 2006/07 STATE BUDGET PACKAGE

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

In 2006/07, California has rebounded from a slowing economy and the State Budget provides major new revenues of \$5.1 billion for K-12 education. This year's budget has a 5.92% cost-of-living adjustment, elimination of prior year revenue limit deficits, and an almost unprecedented growth in equalization aid to move school districts toward the 90th percentile of revenue limits of all school districts in the state.

The Budget includes on-time funding of \$2.2 billion, with allocations for prior-year mandated cost programs, art, music, P.E. equipment and supplies and for school site/district allocations. Ongoing funding is provided for Economic Impact Aid, school site counselors, preschool programs and after-school programs, among numerous other categorical efforts.

This budget provides the highest single-year dollar increase in the state's history and is a major opportunity for public education.

COMPREHENSIVE 2006/07 ENDING BALANCES

(prior to restrictions)
(in millions)

<u>FUND</u>	<u>PROJECTED ENDING BALANCE</u>
General Fund	\$16.582
Adult Education Fund	0.045
Child Development Fund	0.024
Cafeteria Fund	0.174
Deferred Maintenance Fund	4.178
Capital Facilities Fund	4.318
State School Building Fund	0.000
County School Facilities Fund	0.000
Special Reserve Fund	7.492
Debt Service Fund	4.484
Self Insurance	7.495
Retiree Benefits Fund	<u>12.732</u>
TOTAL PROJECTED ENDING BALANCES	\$57.524

ORANGE UNIFIED SCHOOL DISTRICT
2006-2007 ALL FUNDS SUMMARY

	COMBINED GENERAL FUND	ADULT EDUCATION FUND	CHILD DEVELOPMENT FUND	CAFETERIA FUND	DEFERRED MAINTENANCE FUND	CAPITAL FACILITIES FUND	CITY, SCHOOL FACILITIES FUND	SPECIAL RESERVE FUND	DEBT SERVICE FUND	SELF INSURANCE FUND	RETIREE BENEFITS FUND	COMBINED FUNDS TOTAL
REVENUES												
Revenue Limit Sources	159,871,448	40,500	0	0	0	0	0	0	0	0	0	159,911,948
Federal Revenue	15,069,342	0	0	4,147,100	0	0	0	0	0	0	0	19,216,442
Other State Revenue	45,460,192	0	959,347	271,900	1,256,000	0	0	0	0	0	0	47,947,439
Other Local Revenue	12,609,103	1,000	4,078,336	3,253,500	81,135	1,300,000	5,000	399,000	2,831,400	4,041,000	700,000	29,299,474
TOTAL REVENUES	233,010,085	41,500	5,037,683	7,672,500	1,337,135	1,300,000	5,000	399,000	2,831,400	4,041,000	700,000	256,375,303
EXPENDITURES												
Certificated Salaries	111,608,703	18,233	236,617	0	0	0	0	0	0	0	0	111,863,553
Classified Salaries	35,427,063	6,083	3,133,438	2,722,329	0	543,563	0	20,002	0	133,584	0	41,986,052
Employee Benefits	43,645,658	3,603	1,276,550	1,010,513	0	179,815	0	2,118	0	46,372	0	46,164,629
Books and Supplies	14,411,708	2,455	243,400	3,349,285	1,316,311	35,553	0	2,587	0	1,000	0	19,362,299
Services, Other Operating Exp.	20,271,711	9,263	278,200	514,983	1,500	124,634	300	117,239	0	1,543,500	785,537	23,646,867
Capital Outlay	838,777	0	0	72,000	682,189	661,413	1,897,652	108,625	2,438,109	0	0	4,260,656
Other Outgo	10,818,267	0	13,337	0	0	0	0	15,102	0	0	0	13,284,815
Direct Support/Indirect Costs	-141,947	1,863	140,084	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	236,879,940	41,500	5,321,626	7,669,110	2,000,000	1,544,968	1,897,952	265,673	2,438,109	1,724,456	785,537	260,588,871
OTHER FINANCING SOURCES/USES												
Interfund Transfers	0	0	0	0	1,256,000	0	0	0	0	0	0	1,256,000
a) Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
b) Transfers Out (Deferred Maintenance)	-1,256,000	0	0	0	0	0	0	0	0	0	0	-1,256,000
Other Sources/Uses	0	0	0	0	0	0	0	0	0	0	0	0
a) Sources	0	0	0	0	0	0	0	0	0	0	0	0
b) Uses	0	0	0	0	0	0	0	0	0	0	0	0
Contribution to Restricted Programs	0	0	0	0	1,256,000	0	0	0	0	0	0	0
Total Other Financing Sources/Uses	-1,256,000	0	0	0	1,256,000	0	0	0	0	0	0	0
NET INCREASE/(DECREASE) FUND BALANCE	-5,125,855	0	-283,943	3,390	593,135	-244,968	-1,892,952	133,327	393,291	2,316,544	-85,537	-4,193,566
FUND BALANCE, RESERVES												
Beginning Fund Balance July 1	21,707,628	44,997	308,302	170,862	3,585,261	4,562,744	1,892,953	7,358,605	4,090,903	5,178,511	12,817,976	61,718,442
Ending Balance June 30	16,581,773	44,997	24,359	173,952	4,178,396	4,317,776	1	7,491,932	4,484,194	7,495,055	12,732,439	57,524,874
Components of Ending Fund Balance:												
Reserve for Revolving Cash	125,000	0	0	10,000	0	0	0	0	0	0	0	135,000
Reserve for Stores	150,000	0	0	155,000	0	0	0	0	0	0	0	305,000
Designated for Economic Uncertainties	7,144,078	0	0	0	0	0	0	0	0	0	0	7,144,078
Other Designations	456,127	44,997	24,359	8,952	4,178,396	4,317,776	0	7,491,932	0	7,495,055	12,732,439	36,750,033
El Rancho Beginning Balance	400,000											400,000
Non-Resident Tuition	56,127											56,127
Undesignated Amount	8,706,568						1		4,484,194			13,190,763
Unappropriated Amount												0

III.
BUDGETARY BUILDING
BLOCKS

BUDGETARY BUILDING BLOCKS

BUDGET CRITERIA

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

The criteria for the 2006/07 Budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes statutory reserves for revolving cash \$125,000, stores inventory \$141,160, and a fund designated for economic uncertainties \$6,642,980 that are not available for appropriation.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with *Educational Code* section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA) for purposes of the revenue-limit calculation will be based upon historical and projected ADA for the ten school months ending on or before April 15. Revenue from revenue-limit sources will be based on the most current factors contained in the Governor's proposals for the 2006/07 State Budget and as provided by the California Department of Education, the County Assessor's Office, and Orange County Department of Education.

5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.
7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with *Education Code* sections 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program and budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, Transportation, Routine Restricted Maintenance Match program, and Education Technology will be self-supporting without encroachment on the Unrestricted General Fund revenues. Increased costs including, but not limited to salaries and benefits, will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.

BUDGETARY BUILDING BLOCKS

10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.
11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. The enrollment counts for purposes of school allocation amounts and principal enrollment projections will be based upon prior-year enrollments (updated as of the third attendance month and again as of the "PI" period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based upon the current allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each school-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services Department and the Child Development Program will be self-supporting for all direct costs including, but not limited to costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance, except the General Fund match requirement, will be budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education adopted the 2006/07 budget on or before July 1, 2006, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.
21. *Education Code section 42127 (i) (4) specifies that not later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.* The Governor signed the budget on June 30, 2006. There are no significant revisions based upon that Budget Act. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code sections 33127 and 42127.
22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

BUDGETARY BUILDING BLOCKS

GENERAL FUND ASSUMPTIONS

Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2006/07 is projected to decline to 27,849 using a 2.109% rate of decline.

Beginning Fund Balance Assumption

2. The total beginning General Fund balance is \$21,707,628. This is based upon 2005/06 unaudited actuals, and that all revenues are received and all appropriations are expended. The beginning balance for 2006/07 is the actual ending June 30, 2006, fund balance after the 2005/06 ledgers are closed.
3. The 2006/07 ending General Fund balance is projected to be \$16,581,773, reflecting a net decrease of \$5,125,855 from 2005/06
4. Components of the ending General Fund Balance include legally required reserves of \$150,000 for stores inventory and \$125,000 for revolving cash.
5. In accordance with *Education Code* section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$7,144,078 or 3% of the total General Fund expenditures and transfers out.

6. School site and program carryover balances totaled \$2,328,487 and are included in the General Fund expenditures. This

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

7. After excluding all amounts for legally required reserves, economic uncertainties, and other designated amounts, unrestricted General Fund unappropriated amounts are projected to be \$8,706,568. These funds represent surplus amounts that are not specifically designated and that may be appropriated for Board-approved expenditures.

Revenue Assumptions

8. The total budgeted attendance of 27,211.39 (not including District charter schools) reflects a net decrease of 701.34 ADA in general education, special education, and adult education as compared to 2005/06. Average daily attendance is used for purposes of calculating the Revenue Limit Apportionment. The decrease in ADA is due to an anticipated decrease in enrollment..

	ADA
OUSD	26,587.78
Non-Public Schools (NPS ADA)	82.00
County Special Education	32.48
County Community Schools	396.13
Adult Education	13.00
Sub-Total	27,211.39
El Rancho Charter MS	1015.03
Santiago Charter MS	1059.02
Sub-Total (Charter Schools Only)	2074.05
GRAND TOTAL	79,285.44

9. The final adopted 2006/07 State Budget contains approximately the same level of funding for education as provided in the

BUDGETARY BUILDING BLOCKS

Governor's May Revise Budget, however, the allocation of the funds have changed since the May Revise. The total increase in Proposition 98 funding remains at \$5.1 billion over the 2005/06 Budget Act.

The Budget includes funding for a cost of living adjustment (COLA) of 5.92% and funding for statutory enrollment growth. In addition, the Budget provides funding to eliminate the 2005/06 remaining revenue limit deficit factor of .892%. Please recall that a 3.03% revenue limit deficit was established in 2003/04 resulting from the 1.86% unfunded statutory COLA and 1.2% reduction in funding. The 2004/05 and 2005/06 State Budgets restored approximately 2.138% of the revenue limit deficit leaving .892%. Factoring in both the 5.92% COLA and the elimination of the revenue limit deficit, the overall revenue limit increase on average is estimated at 6.87%.

10. Federal revenue sources are projected to be \$15,069,342 in 2006/07. The actual amount of carryover grand balances for all Federal program revenues have been reallocated back to their program budgets.

11. A. Other State revenue sources are projected to be \$45,460,192. The Special Education Master Plan apportionment includes a funded COLA of 5.92%.

B. All other State programs are budgeted at 2005/06 levels with 5.92% COLA. The State entitlement carryover balances amounted to \$2,354,737 and are included in the ending General Fund Balance reserves. The actual amount of carryover entitlement balances has been reallocated back to their program budgets.

C. One-time funds are excluded in projections for 2006/07. New, one-time Block Grant Funds are anticipated and will be added to the budget once spending plans are developed.

12. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected to remain constant at \$153.15 per ADA, \$125.25 Regular, and \$27.90 Instructional Materials.

13. Other Local Income is projected to be \$12,609,103. Based upon fluctuating interest rates, Interest Income is projected to be \$1,785,000.

Expenditure Assumptions

14. Expenditures associated with State and Federal categorical programs are projected not-to-exceed program revenues, except Special Education Master Plan, Transportation Services, and Education Technology. In addition, the Routine Restricted Maintenance Match program requires an unrestricted General Fund contribution. The total unrestricted General Fund contribution to these four categorical programs is projected to be \$18,868,929 Special Education \$7,601,328, Transportation \$4,045,445, Education Technology \$265,678 and Routine Restricted Maintenance Match \$6,956,478. State funds for Special Education, Transportation, and Education Technology are inadequate to provide the services necessary to meet the needs of students served. The match for Routine Restricted Maintenance in 2004-05 *Education Code* section 17070.75 was amended, which lowered the routine restricted maintenance requirement for school agencies to 2% of the total general fund expenditures including transfers out and other financing uses. This was a one-time flexibility option, only pertaining to 2004-05. For the 2006/07 budget year, the annual routine restricted

BUDGETARY BUILDING BLOCKS

maintenance requirement is back to 3% of the total general fund budget.

- 15. Certificated salaries are projected to increase on average of 1.7% for step/column movement, or \$1,742,500.
- 16. Classified salaries are projected to increase an average of 1.7% or \$748,000 for step movement. Included are full-year salary costs for positions filled at various intervals in 2006/07.
- 17. Cost-of-living adjustments (COLA) for all salary schedules are projected to be 0%.

STRS	8.250%
PERS	9.124%
OASDI	6.200%
Medicare	1.450%
Unemployment	.050%
Worker's Comp	1.640%
PERS Reduction Transfer	3.896%
PERS EPMC	7.000%
OPEB Liability	1.150%

19. Statutory benefits are projected to be as follows:

- 20. Property and liability insurance expenditures are projected to be \$1,025,850, an increase of \$167,848 or 19% from 2005/06. Utilities are projected to be \$4,657,272, a decrease of 266,149 from 2005/06. This is due to the implementation of the Energy Management Program.
- 21. Professional/Consulting Services and Operating Expenditures are projected to be \$9,294,944, an increase of \$38,424 from 2005/06.
- 22. Capital outlay is projected to be \$838,777, an increase of \$262,356 from 2005/06.
- 23. Transfers out are projected to be \$1,256,000. The District's deferred maintenance matching funds are projected to be \$1,256,000. This match requirement is based on one-half of one percent of statewide average General Fund expenditures. In total, transfer out are projected to be \$1,256,000.

BUDGETARY BUILDING BLOCKS

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

STAFFING COMPOSITION

Full-time Equivalents (FTEs)

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

School Staffing – Certificated Personnel

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

School Staffing – Classified Personnel

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

Elementary Schools:

- Regular enrollment x 1.75 minutes plus Special Education enrollment x 2.0 minutes
- Divide the sum by 60 minutes and round to the nearest half hour
- Minimum staffing is 1½ hours (8 hours at Silverado Elementary School)
- Library Media Assistance (LMS) is included in formula
- Health formula is .00282 x enrollment

First Period Average Daily Attendance – “P1” (December 30)

School Improvement Program
Economic Impact Aid

Second Period Average Daily Attendance – “P2” (April 15)

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

Annual Average Daily Attendance (end of school year)

Lottery Revenues (uses prior year's annual ADA)

BUDGETARY BUILDING BLOCKS

Intermediate Schools:

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

High Schools:

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

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

Special Project Personnel

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

Substitutes

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

Non-School Site Staffing

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

SCHOOL RESOURCE ALLOCATIONS

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

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

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

* Not funded by categorical programs

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

Note: Prior-year, unused school site carryover balances in the amount of \$252,870 are included in the 2006/07 budget. These actual carryover amounts have been reallocated back to each school site's program budget.

**IV.
BUDGETARY GOALS and
OBJECTIVES**

BUDGETARY GOALS AND OBJECTIVES

DISTRICT PHILOSOPHY AND GOALS

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

Mission

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

Purpose

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

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

Intellectually, students need to develop:

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

Personally, students need to develop:

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

Socially, students need to develop:

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

BOARD OF EDUCATION BUDGETARY OBJECTIVES FOR 2006/07

The District has identified three major goals for 2006/07:

1. Maintain a 3% Reserve

In 2006/07 the District established a 3% reserve. The Board's goal is to maintain this 3% reserve so that the District will be in a position to better address emergency needs while establishing a solid foundation for enhancement of the total educational program through the development and implementation of long-range instructional, maintenance, and personnel plans.

2. Maintain Small Class Size

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

BUDGETARY GOALS AND OBJECTIVES

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

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

3. Maintain Competitive Salaries

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



ORANGE HIGH SCHOOL PLAY FIELDS
BEING GRADED FOR TRACK AND
FOOTBALL (1927)

**V.
GENERAL FUND
DESCRIPTION**

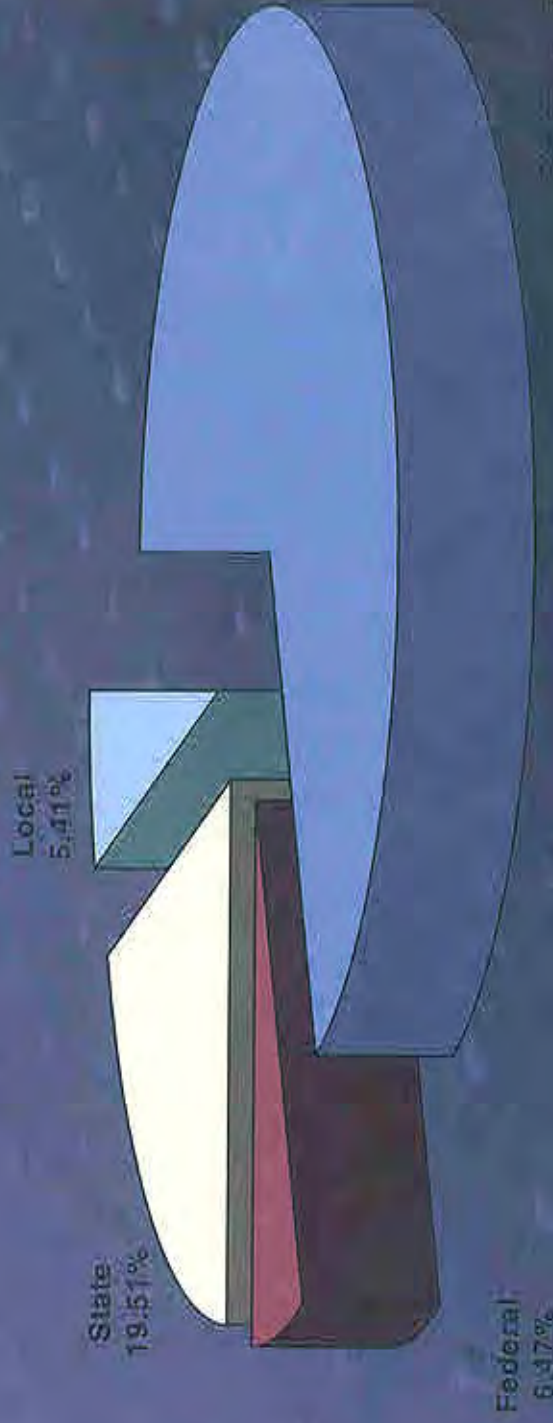
GENERAL FUND REVENUES

2006/07 (in millions)

Revenue Limit	\$159.9
Federal	15.1
Other State	45.4
Other Local	<u>12.6</u>
Total Revenues	\$233.0
Beginning Balance	<u>21.7</u>
TOTAL GENERAL FUND	\$254.7

GENERAL FUND REVENUES

2006/07



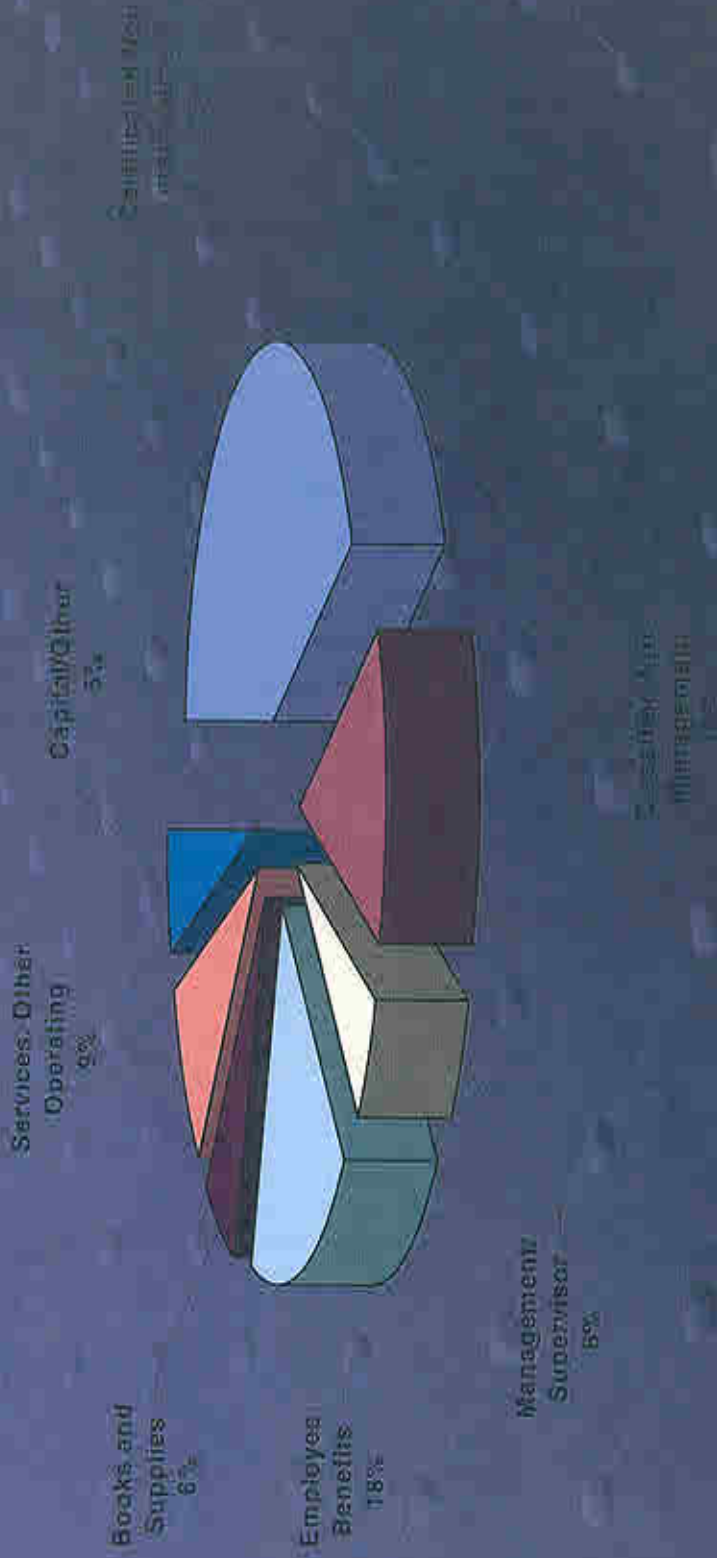
GENERAL FUND EXPENDITURES 2006/07

(in millions)

Certificated Non-Management Salaries	100.6
Classified Non-Management Salaries	32.5
Management & Supervisor Salaries	13.9
Employee Benefits	43.6
Books & Supplies	14.4
Operating	20.3
Capital/Other	<u>12.8</u>
TOTAL EXPENDITURES	\$238.1
ENDING BALANCE	<u>16.6</u>
TOTAL GENERAL FUND	\$254.7

GENERAL FUND EXPENDITURES

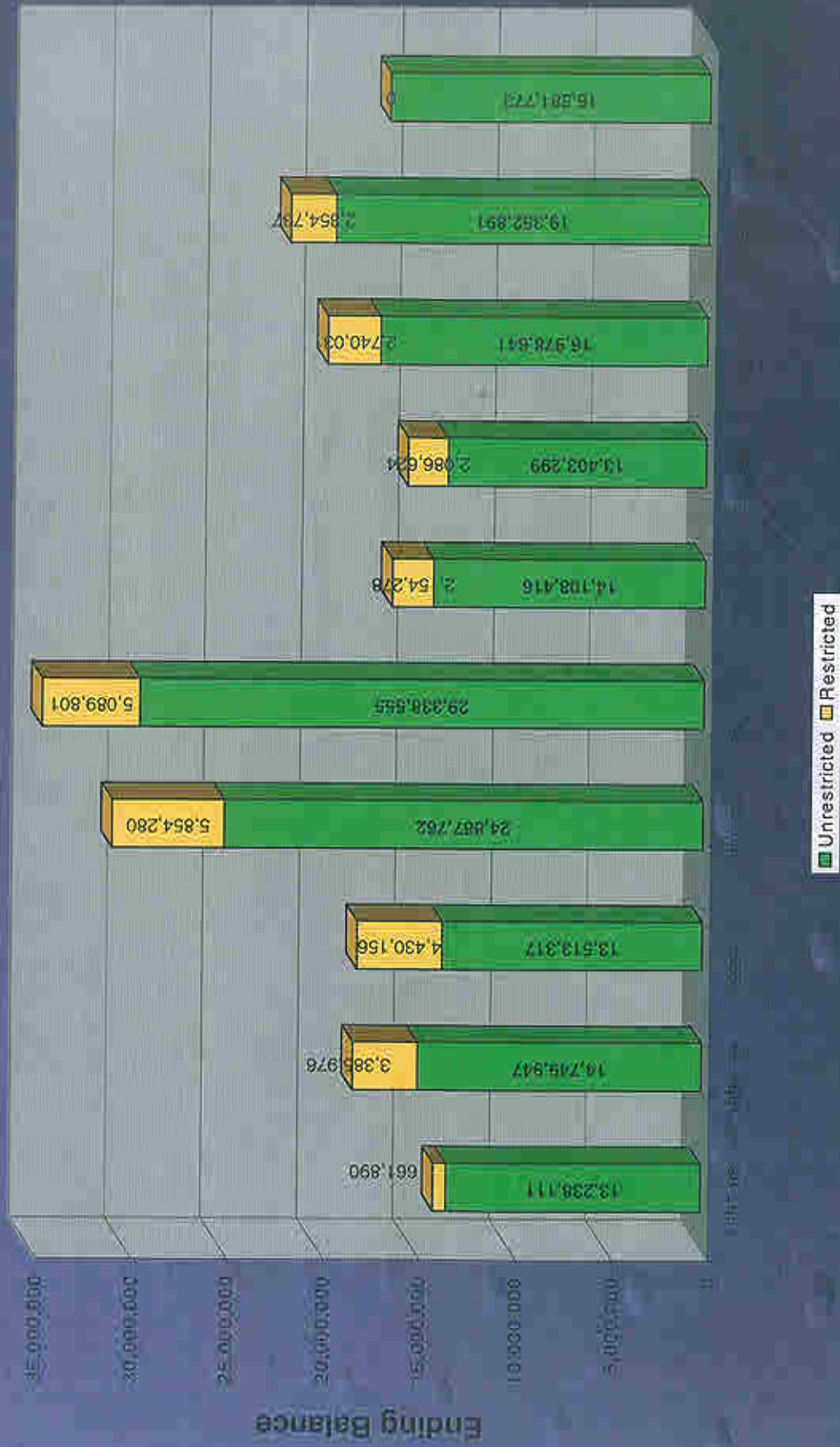
2006/07



UNRESTRICTED & RESTRICTED REVISED BUDGETS 2006/07

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
Beginning Balance	19,352,891	2,354,737	21,707,628
Revenues	155,472,096	77,537,989	233,010,085
Expenditures	158,243,214	79,892,726	238,135,940
Inc./Dec. in Fund Balance	(2,771,118)	(2,354,737)	(5,125,855)
PROJECTED ENDING BALANCE-			
JUNE 30, 2006	<u>16,581,773</u>	<u>0</u>	<u>16,581,773</u>
<u>ADJUSTMENTS TO ENDING FUND BALANCE</u>			
Restrictions to Ending Fund Balance:			
Stores & Revolving Cash	275,000	0	275,000
Carryovers	456,127	0	456,127
3% State Required Contingency	7,144,078	0	7,144,078
UNAPPROPRIATED FUND BALANCE	<u>8,706,568</u>	<u>0</u>	<u>8,706,568</u>

DISTRICT NET ENDING BALANCES, 1997/98 – 2006/07



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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Revenue Limit Sources	148,427,589	151,943,229	159,871,448	7,928,219	5.22%
Federal Revenue	13,601,277	14,343,616	15,069,342	725,726	5.06%
Other State Revenue	44,521,731	45,361,176	45,460,192	99,016	0.22%
Other Local Revenue	14,884,995	11,773,589	12,609,103	835,514	7.10%
TOTAL REVENUES	221,435,592	223,421,610	233,010,085	9,588,475	4.29%
EXPENDITURES					
Certificated Salaries	110,871,867	107,213,508	111,608,703	4,395,195	4.10%
Classified Salaries	32,887,571	33,717,156	35,427,063	1,709,907	5.07%
Employee Benefits	43,170,041	38,613,065	43,645,658	5,032,593	13.03%
Books and Supplies	8,697,426	9,484,717	14,411,708	4,926,991	51.95%
Services, Other Operating Exp.	18,106,722	18,634,927	20,271,711	1,636,784	8.78%
Capital Outlay	477,133	576,421	838,777	262,356	45.51%
Other Outgo	9,582,823	11,402,657	10,818,267	-584,390	-5.13%
Direct Support/Indirect Costs	-455,772	-359,251	-141,947	217,304	-60.49%
TOTAL EXPENDITURES	223,337,811	219,283,200	236,879,940	17,596,740	8.02%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	7,500,000			0	0.00%
b) Transfers Out (Def. Maint./Special Reserve/Retirees)	-1,369,032	-2,149,454	-1,256,000	893,454	-41.57%
Other Sources/Uses					
a) Sources					
b) Uses					
Contribution to Restricted Programs					
Total Other Financing Sources/Uses	6,130,968	-2,149,454	-1,256,000	893,454	-41.57%
NET INCREASE(DECREASE) FUND BALANCE	4,228,749	1,988,956	-5,125,855	-7,114,811	-357.72%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	15,489,923	19,718,672	21,707,628	1,988,956	10.09%
Ending Balance June 30	19,718,672	21,707,628	16,581,773	-5,125,855	-23.61%

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
Components of Ending Fund Balance:					
Reserve for Revolving Cash	145,000	125,000	125,000	0	0.00%
Reserve for Stores	159,287	141,160	150,000	8,840	6.26%
Designated for Economic Uncertainties	6,741,205	6,642,980	7,144,078	501,098	7.54%
Other Designations	5,874,992	4,683,223	456,127	-4,227,096	-90.26%
Santiago Beginning Balance	940,610				
El Rancho Beginning Balance	1,253,507	271,278	400,000		
School Site API/Grant	259,702	182,186			
School Site Carryover	172,148	252,870			
School Site/Department Donations	395,436	576,483			
Summer School to fund 9th Grade CSR	0	153,543			
CELDT/Pupil Testing	57,431				
Negotiations 1.5%		836,000			
Non-Resident Tuition	56,127	56,126	56,127		
Medi-Cal Billing Options	209,805	160,824			
Williams Facility Assessment	63,260				
English Language Acquisition Program	524,867	246,954			
Library Fund	2,992				
School Safety	21,121	58,014			
CAHSEE	0	21,370			
EIA	184,504	262,903			
Ed Tech Staff Development	395				
GATE	0				
Instructional Materials	1,145,644	907,286			
Williams Instructional Materials	321,123	133,758			
PAR	153,255	156,841			
International Baccalaureate	16,810				
Staff Development-Math/Reading	0	16,535			
Principals' Training AB75	33,074	23,026			
Sophomore Counseling	22,161				
British Petroleum	10,019				
Pupil Retention Block		60,499			
Teacher Credentialing Block		33,553			
SLIP		270,879			
CASA Donations	31,001	2,295			
Undesignated Amount	6,798,188	10,115,265			
Unappropriated Amount			8,706,568		

VI.
UNRESTRICTED
GENERAL FUND
REVENUES

UNRESTRICTED GENERAL FUND REVENUES

UNRESTRICTED FUNDING

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

These revenues are relatively free from State restrictions and may be used for any legal purpose that is in accordance with provisions of the *Education Code* and policies adopted by the Governing Board of the District. These revenues are categorized as **Unrestricted Funds**. The chart displayed on the previous page shows the proportional unrestricted revenue received from each funding source. In the Orange Unified School District, the **Revenue Limit** generates 89% of the District's Unrestricted Funds. **Local Revenue**, which constitutes 4% of the unrestricted revenues, includes monies from leases, community redevelopment agencies, and interest income. The remaining 7% is comprised of **Other State Revenue**, which includes State lottery revenue, class-size reduction (K-3), class-size reduction (Grade 9), charter school categorical block grant, and other state revenues.

REVENUE LIMIT SOURCES

Orange Unified School District Revenue Limit Allocation provides 69% of the District's total income (unrestricted and restricted), and it includes the principal apportionment from the State as well as the local property taxes collected by the District within the 1% limit set by Proposition 13. Because of its relative importance, the revenue limit calculation must be one of the central elements of the budget and must take into account:

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

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

A 5.92% **COLA** and 0% **deficit** are included in the Revenue Limit projections. The Revenue Limit with a projection of \$154,319,864 represents 89% of the Unrestricted General Fund's resources. It is the **primary funding source** for all instructional programs and provides the resources to pay for all operating costs in the General Fund of the school district including salaries, employee benefits, insurance, supplies, and utility costs.

UNRESTRICTED GENERAL FUND REVENUES

The following chart shows the statutory COLA and deficit factor per ADA since 1994/95.

Year	Statutory COLA	Deficit Factor
1994/95	3.23%	11.010%
1995/96	2.73%	10.120%
1996/97	3.21%	8.801%
1997/98	2.65%	8.801%
1998/99	3.95%	8.801%
1999/00	1.41%	6.996%
2000/01	3.17%	0.000%
2001/02	3.87%	0.000%
2002/03	2.0%	0.000%
2003/04	1.86%	3.000%
2004/05	2.41%	2.143%
2005/06	4.23%	.909%
2006/07	5.92%	0%

The Orange Unified School District's 2006/07 Base Revenue Limit per ADA is \$5,531.84, an increase of \$426.33 from 2005/06, including \$72.38 in equalization.

STATE REVENUES

K-3 Class Size Reduction (CSR)

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

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

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

All pupils must receive this instruction from a certificated teacher, not an instructional aide. Each CSR class must be in a separate, self-contained classroom or the equivalent square footage provided before CSR. Although classes may occasionally exceed 20 pupils without penalty, each class must maintain an average of 20.4 pupils or less in order to receive 100% funding. OUSD participates in this program and the projected revenue is \$7,516,513.

9th Grade CSR

The Morgan-Hart Class-Size Reduction Act is a California State program. It authorizes funds to school districts for participating schools that reduce class size in Grade 9 English and one other Grade 9 course required for graduation (Mathematics, Science, or Social Studies). The majority of pupils in participating classes must be identified as Grade 9 students. The projected revenue is \$860,205.

Lottery

The California State Lottery is projected to yield \$4,544,727, or approximately 2%, of the District's income in 2006/07. While the

UNRESTRICTED GENERAL FUND REVENUES

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

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

In 2006/07, it is projected that California school districts will receive \$125.25 per ADA in unrestricted funds and \$27.90 per ADA restricted for the instructional materials purchase.

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

LOCAL REVENUE

Interest Revenue

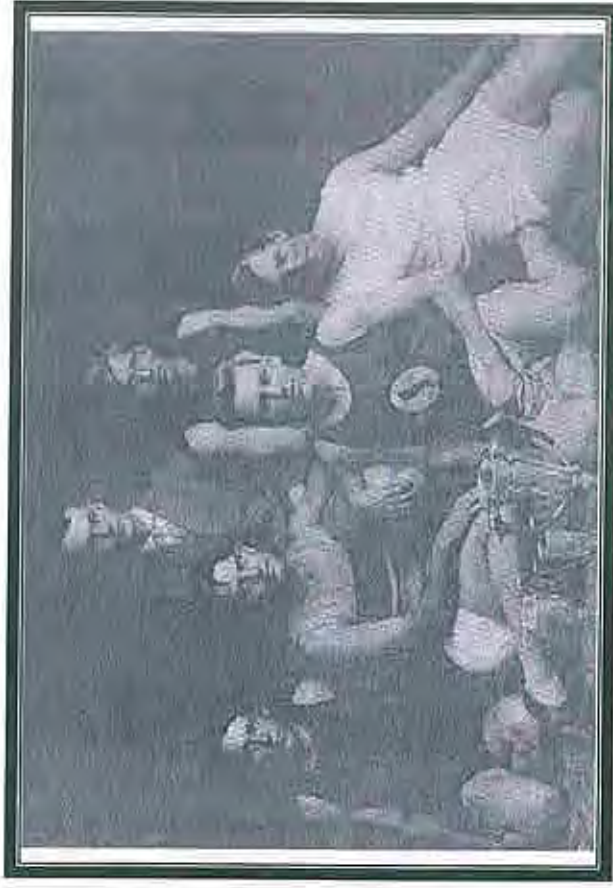
The State requires that all monies be maintained at the county. Therefore, the Orange County Treasurer manages the investment portfolio for the District. The projected interest rate in fiscal year 2006/07 is 5%. This projection is provided by the Orange County Treasurer and is based on the current yield environment taking into account any possible action from the Federal Open Market Committee. This information is updated throughout the year in the Orange County Treasurer's Monthly Management Reports.

The District has also issued \$10 million in **Tax and Revenue Anticipation Note (TRANS)** to generate additional interest earnings

and assist the District with maintaining a positive cash flow. The interest earnings occur due to the differential between the interest expense charged and the investment earnings. Total Unrestricted Interest Revenues are budgeted at \$1,752,807.

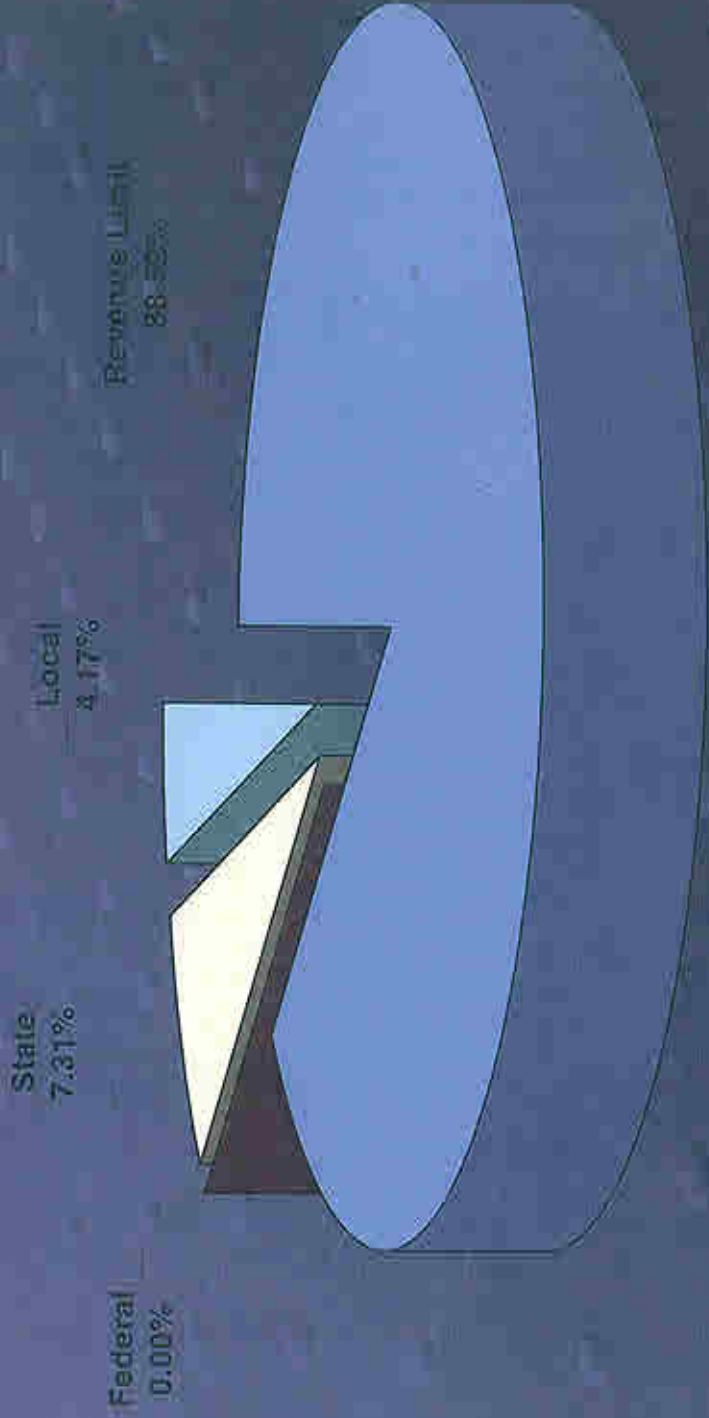
Other Revenues

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



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

UNRESTRICTED GENERAL FUND REVENUES 2006/07



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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Revenue Limit Sources	143,445,874	146,816,845	154,319,864	7,503,019	5.11%
Federal Revenue	41,669	1,335	0	-1,335	-100.00%
Other State Revenue	15,198,163	12,795,730	12,745,581	-50,149	-0.39%
Other Local Revenue	10,938,974	7,307,384	7,275,580	-31,804	-0.44%
TOTAL REVENUES	169,624,680	166,921,294	174,341,025	7,419,731	4.45%
EXPENDITURES					
Certificated Salaries	90,084,224	83,544,270	87,566,723	4,022,453	4.81%
Classified Salaries	18,252,350	17,762,602	18,685,391	922,789	5.20%
Employee Benefits	33,875,258	28,176,370	33,039,501	4,863,131	17.26%
Books and Supplies	2,065,844	1,446,806	3,029,436	1,582,630	109.39%
Services, Other Operating Exp.	10,256,615	9,689,587	10,604,787	915,200	9.45%
Capital Outlay	240,507	288,834	524,471	235,637	81.58%
Other Outgo	7,043,026	8,403,632	7,833,868	-569,764	-6.78%
Direct Support/Indirect Cost	-5,051,159	-3,372,755	-3,132,138	240,617	-7.13%
TOTAL EXPENDITURES	156,766,665	145,939,346	158,152,039	12,212,693	8.37%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	7,500,000			0	0.00%
b) Transfers Out (Def. Maint./Special Reserve/Retirees)	-216,280	-1,005,116	-91,175	913,941	-90.93%
Other Sources/Uses					
a) Sources					
b) Uses					
Contribution to Restricted Programs	-16,566,393	-17,602,582	-18,868,929	-1,266,347	7.19%
Total Other Financing Sources/Uses	-9,282,673	-18,607,698	-18,960,104	-352,406	1.89%
NET INCREASE(DECREASE) FUND BALANCE	3,575,342	2,374,250	-2,771,118	-5,145,368	-216.72%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	13,403,299	16,978,641	19,352,891	2,374,250	13.98%
Other Restatements	0	0	0	0	
Ending Balance June 30	16,978,641	19,352,891	16,581,773	-2,771,118	-14.32%

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

	AUDITED ACTUALS 2004-2005	UNAUDITED ACTUALS 2005-2006	REVISED BUDGET 2006-2007	DIFFERENCE	PERCENT CHANGE
Components of Ending Fund Balance:					
Reserve for Revolving Cash	145,000	125,000	125,000	0	0.00%
Reserve for Stores	159,287	141,160	150,000	8,840	6.26%
Designated for Economic Uncertainties	6,741,205	6,642,980	7,144,078	501,098	7.54%
Other Designations	3,134,961	2,328,486	456,127	-1,872,359	-80.41%
Santiago/EI Rancho Beginning Balance	940,610				
Santiago Beginning Balance	1,253,507	271,278	400,000		
EI Rancho Beginning Balance	259,702	182,186			
School Site API/Grant	172,148	252,870			
School Site Carryover	395,436	576,483			
School Site/Department Donations		153,543			
Summer School to fund 9th Grade CSR					
CELDT/Pupil Testing	57,431				
Negotiations 1.5%		836,000			
Non-Resident Tuition	56,127	56,126	56,127		
Undesignated Amount	6,798,188	10,115,265			
Unappropriated Amount			8,706,568		

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
DETAIL-UNRESTRICTED REVENUES					
8011 Principal Apportionment - Current Year	42,220,815	41,220,587	46,776,496	5,555,909	13.48%
8015 Charter School General Purpose Entitlement	3,315,436	1,595,962	1,741,720	145,758	9.13%
8019 State Aid - Prior Year	-35,725	-53,872	-40,000	13,872	-25.75%
8021 Homeowners' Exemptions	1,123,616	1,080,272	1,080,272	0	0.00%
8022 Timber Yield Tax	14	62	0	-62	-100.00%
8029 Other Subventions/in-Lieu Taxes	0	0	51	51	New
8041 Secured Roll Taxes	84,156,899	90,688,312	97,562,733	6,874,421	7.58%
8042 Unsecured Roll Taxes	4,081,949	4,026,368	4,015,603	-10,765	-0.27%
8043 Prior Years' Taxes	1,791,143	2,129,138	2,129,853	715	0.03%
8044 Supplemental Taxes	4,815,769	5,816,417	5,600,000	-216,417	-3.72%
8045 Education Revenue Augmentation	6,281,440	4,483,461	0	-4,483,461	-100.00%
8047 Community Redevelopment Funds	1,917	2,581	2,500	-81	-3.14%
8082 Other In-Lieu Taxes	16	7	0	-7	-100.00%
8089 Less: Non-Revenue Limit (50% Adjustment)	-8	-3	0	3	-100.00%
8091 Transfer of Unrestricted Revenue Limit	-4,981,715	-5,126,384	-5,551,584	-425,200	8.29%
8091 Special Education ADA Transfer	0	0	0	0	0.00%
8092 PERS Reduction Transfer	674,308	953,937	1,002,220	48,283	5.06%
Subtotal Revenue Limit Sources	143,445,874	146,816,845	154,319,864	7,503,019	5.11%
8290 Other Federal Revenue	41,669	1,335	0	-1,335	-100.00%
Subtotal Federal Revenue	41,669	1,335	0	-1,335	-100.00%
8425 Year Round School Incentive					
8434 Class Size Reduction K-3	8,333,440	7,375,345	7,516,513	141,168	1.91%
8435 Class Size Reduction Grade 9	828,184	813,504	860,205	46,701	5.74%
8480 Charter Schools Categorical Block Grant	691,812	306,963	392,926	85,963	28.00%
8550 Mandated Costs Reimbursements	91,573	262,785	0	-262,785	-100.00%
8560 State Lottery Revenue	3,771,107	3,788,955	3,716,794	-72,161	-1.90%
8590 All Other State Revenue	1,482,047	248,178	259,143	10,965	4.42%
Subtotal Other State Revenues	15,198,163	12,795,730	12,745,581	-50,149	-0.39%
8625 Community Redevelopment Funds	2,412,617	536,193	425,000	-111,193	-20.74%
8631 Sale of Equipment/Supplies	1,065	373	0	-373	-100.00%
8650 Leases and Rentals	163,503	242,244	180,000	-62,244	-25.69%

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
8660 Interest	1,040,538	1,832,567	1,752,807	-79,760	-4.35%
8662 Net Increase (Decrease) in the Fair Value of Invest.	32,401	3,670	0	-3,670	-100.00%
8689 All Other Fees and Contracts		364,563	383,154	18,591	5.10%
8691 Plus: Misc Funds Non-Revenue Limit (50% Adj)	8	3	0	-3	-100.00%
8699 All Other Local Revenue	209,580	251,817	242,500	-9,317	-3.70%
8710 Tuition		411,016	464,370	53,354	12.98%
8780 Charter Schools Funding In-Lieu of Property Taxes	7,079,262	3,664,938	3,827,749	162,811	4.44%
Subtotal Other Local Revenues	10,938,974	7,307,384	7,275,580	-31,804	-0.44%
TOTAL UNRESTRICTED REVENUES	169,624,680	166,921,294	174,341,025	7,419,731	4.45%
DETAIL - UNRESTRICTED EXPENDITURES					
1100 Teachers' Salaries	75,923,712	70,136,569	73,277,895	3,141,326	4.48%
1200 Certificated Pupil Support Salaries	5,170,912	4,857,702	5,197,130	339,428	6.99%
1300 Certificated Supervisors' and Administrators' Salaries	8,347,367	7,868,807	8,326,354	457,547	5.81%
1900 Other Certificated Salaries	642,233	681,192	765,344	84,152	12.35%
Subtotal, Certificated Salaries	90,084,224	83,544,270	87,566,723	4,022,453	4.81%
2100 Instructional Aides' Salaries	470,046	431,673	415,240	-16,433	-3.81%
2200 Classified Support Salaries	8,628,809	8,234,058	8,630,384	396,326	4.81%
2300 Classified Supervisors' and Administrators' Salaries	1,422,281	1,535,699	1,783,774	248,075	16.15%
2400 Clerical and Office Salaries	7,351,004	7,286,289	7,612,827	326,538	4.48%
2900 Other Classified Salaries	380,210	274,883	243,166	-31,717	-11.54%
Subtotal, Classified Salaries	18,252,350	17,762,602	18,685,391	922,789	5.20%
3100 STRS	7,396,524	6,813,573	7,167,485	353,912	5.19%
3200 PERS	2,695,920	2,461,230	2,617,265	156,035	6.34%
3300 OASDI/Medicare	2,577,218	2,442,029	2,591,864	149,835	6.14%
3400 Health and Welfare Benefits	11,918,267	10,622,172	10,567,311	-54,861	-0.52%
3500 Unemployment Insurance	713,293	448,965	48,029	-400,936	-89.30%
3600 Workers' Compensation	2,185,694	2,555,858	1,776,734	-779,124	-30.48%
3700 Retiree Benefits	3,543,361	0	5,400,000	5,400,000	New
3800 PERS Reduction	433,210	589,033	576,328	-12,705	-2.16%
3900 Other Employee Benefits	2,471,771	2,243,510	2,294,485	50,975	2.27%
Subtotal Employee Benefits	33,875,258	28,176,370	33,039,501	4,863,131	17.26%

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
TOTAL 1000-3000	142,211,832	129,483,242	139,291,615	9,808,373	7.58%
4100 Approved Textbooks and Core Curricula Materials	37,385	48,332	113,063	64,731	133.93%
4200 Books and Other Reference Materials	30,147	59,055	46,837	-12,218	-20.69%
4300 Materials and Supplies	1,529,286	991,774	2,436,520	1,444,746	145.67%
4400 Noncapitalized Equipment	469,026	347,645	433,016	85,371	24.56%
Subtotal, Books and Supplies	2,065,844	1,446,806	3,029,436	1,582,630	109.39%
5200 Travel and Conferences	187,748	161,877	189,657	27,780	17.16%
5300 Dues and Memberships	77,962	72,635	78,680	6,045	8.32%
5400 Insurance	557,502	798,026	957,000	158,974	19.92%
5500 Operation and Housekeeping Services	4,426,759	4,912,856	4,646,088	-266,768	-5.43%
5600 Rentals, Leases and Repairs	1,218,395	1,168,570	1,315,475	146,905	12.57%
5710 Transfers of Indirect Costs	909,876	936,891	900,000	-36,891	-3.94%
5800 Professional/Consulting Services	2,596,162	1,403,031	1,951,317	548,286	39.08%
5900 Communications	282,211	235,701	566,570	330,869	140.38%
Subtotal, Services and Other Operating Expenses	10,256,615	9,689,587	10,604,787	915,200	9.45%
6100 Sites and Improvement of Sites	62,109	179,279	206,534	27,255	15.20%
6200 Buildings and Improvement of Buildings	95,938	37,851	242,861	205,010	541.62%
6400 Equipment	29,518	25,174	44,820	19,646	78.04%
6500 Equipment Replacement	52,942	46,530	30,256	-16,274	-34.98%
Subtotal, Capital Outlay	240,507	288,834	524,471	235,637	81.58%
7280 Transfer to Charter Schools In-Lieu of Property Taxes	7,032,519	7,450,831	7,821,388	370,557	4.97%
7281-83 All Other Transfers	0	0	0	0	0.00%
7299 All Other Transfers Out to All Others	10,507	943,381	2,914	-940,467	-99.69%
7439 Other Debt Service - Principal	7,043,026	8,403,632	7,833,868	-569,764	-6.78%
Subtotal, Other Outgo	14,088,062	16,798,278	15,659,630	-1,428,648	-10.14%
7310 Transfers of Indirect Costs	-4,595,387	-3,013,504	-2,990,191	23,313	-0.77%
7350 Transfers of Indirect Costs - Interfund	-455,772	-359,251	-141,947	217,304	-60.49%
Subtotal, Direct Support/Indirect Costs	-5,051,159	-3,372,755	-3,132,138	240,617	-7.13%
TOTAL UNRESTRICTED EXPENDITURES	156,766,665	145,939,346	158,152,039	12,212,693	8.37%

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

	AUDITED ACTUALS 2004-2005	UNAUDITED ACTUALS 2005-2006	REVISED BUDGET 2006-2007	DIFFERENCE	PERCENT CHANGE
OTHER FINANCING SOURCES AND USES					
8912 From: Special Reserve Fund	7,500,000				0.00%
8919 Other Authorized Interfund Transfer In					0.00%
7612 To Special Reserve Fund	-698,661	0		698,661	-100.00%
7615 To Deferred Maintenance Fund	-59,040	-91,175		-50,618	124.81%
7619 Other Authorized Interfund Transfer Out	-157,240	-265,898		265,898	-100.00%
7639 Other Debt Service Principal					
8980 Contributions to Restricted Revenues	-16,566,393	-17,602,582	-18,868,929	-1,266,347	7.19%
Subtotal, Other Financing Sources/Uses	-9,282,673	-18,607,698	-18,960,104	-352,406	1.89%
NET INCREASE(DECREASE) FUND BALANCE	3,575,342	2,374,250	-2,771,118	-5,145,368	-216.72%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	13,403,299	16,978,641	19,352,891	2,374,250	13.98%
Other Restatements	0	0	0	0	
Ending Balance June 30	16,978,641	19,352,891	16,581,773	-2,771,118	-14.32%
Components of Ending Fund Balance:					
Reserve for Revolving Cash	145,000	125,000	125,000	0	0.00%
Reserve for Stores	159,287	141,160	150,000	8,840	6.26%
Designated for Economic Uncertainties	6,741,205	6,642,980	7,144,078	501,098	7.54%
Other Designations	3,134,961	2,328,486	456,127	-1,872,359	-80.41%
Santiago Beginning Balance	940,610				
EI Rancho Beginning Balance	1,253,507	271,278	400,000		
School Site API/Grant	259,702	182,186			
School Site Carryover	172,148	252,870			
School Site/Department Donations	395,436	576,483			
Summer School to fund 9th Grade CSR		153,543			
CELDT/Pupil Testing	57,431				
Negotiations 1.5%		836,000			
Non-Resident Tuition	56,127	56,126	56,127		
Undesignated Amount	6,798,188	10,115,265			
Unappropriated Amount			8,706,568		

VII.
RESTRICTED
GENERAL FUND
REVENUES

RESTRICTED GENERAL FUND REVENUES

FEDERAL PROGRAMS

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

Of the total General Fund revenues, 25% is comprised of restricted revenues received from state, federal, and local sources. As illustrated on page VII-5, an additional \$18,868,929 represents funds transferred from the unrestricted General Fund to the Restricted Fund to meet statutory maintenance of effort requirements as well as shortfalls in Special Education, Educational Technology, Routine Restricted Maintenance Match, and Transportation funding. Restricted Revenues are projected to be \$58,669,060. Expenditures are budgeted to meet program and compliance requirements. Expenditures are budgeted to match grant and entitlement monies. When revenues equal expenditures, the net result is a zero fund balance. This is the proper budgeting for categorical programs.

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

No Child Left Behind

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

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

RESTRICTED GENERAL FUND REVENUES

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

These are only three of the most prominent changes in education policy. At the behest of the Bush Administration, the bill mandates the use of curricula and techniques grounded in “scientifically-based research” for Federally-funded programs—a significant expansion of Federal authority in an area traditionally left up to State and local officials. New constraints are placed on assigning limited English proficient children to language instruction programs. “Parents’ right to know” provisions make teacher credentials a matter of public record. The projected revenues for this program are \$8,918,213.

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

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

Educational Technology

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

funding reduction in this program, the total educational technology encroachment on unrestricted general funds is projected to be \$265,678.

STATE PROGRAMS

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

School and Library Improvement Block Grant

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

Carl Washington School Safety & Violence Prevention Act Program

These funds are to be used for purposes such as providing personnel trained in conflict resolution, providing on-campus communication devices, establishing staff training programs, and establishing cooperative arrangements with law enforcement agencies, or any other purpose designed to reduce youth violence or improve school safety. Funds will be allocated based on prior-year enrollment in grades 8

RESTRICTED GENERAL FUND REVENUES

through 12, with a minimum allocation of \$5,000 per school site, or \$10,000 per school district, whichever is greater. The program revenue is projected to be \$399,931.

Economic Impact Aid-Limited English Proficiency (LEP)

There are three objectives in the LEP Program:

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

Regional Occupation Program (ROP)

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

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

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

Special Education Master Plan

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

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

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

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

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

RESTRICTED GENERAL FUND REVENUES

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

1. **Designated Instruction and Services** - The pupil remains in the regular classroom for most of the day and receives, on a pull-out basis, designated instruction and services (DIS) such as speech therapy, occupational and physical therapy, counseling and guidance services, audiological services, adaptive physical education, vision services, specialized driver training, psychological services, health services, social worker services, specially designed vocational education, and career guidance services, recreation services, and specialized services for low-incidence disabilities such as readers, transcribers, vision, and hearing services. As an alternative to pullout services, DIS may be provided through a consultative model.

2. **Resource Specialist Program (RSP)** - The pupil remains in the regular classroom for most of the day and is pulled out for intensive instruction - or served under a consultative model - through the Resource Specialist Program (RSP) which may be supplemented by designated instruction and services.

3. **Special Day Classes (SDC)** - The pupil is placed in a SDC or program and receives designated instruction and services as needed.

4. **Non-Public, Nonsectarian Schools** - The pupil is placed in a non-public, nonsectarian special education school.

5. **State Special Education Schools and Hospitals** - The pupil is placed in a State special education school (School for the Deaf, School for the Blind, or Diagnostic School for Neurologically Handicapped Children) or in a hospital program. Such placements are usually in a residential setting and are the most restrictive.

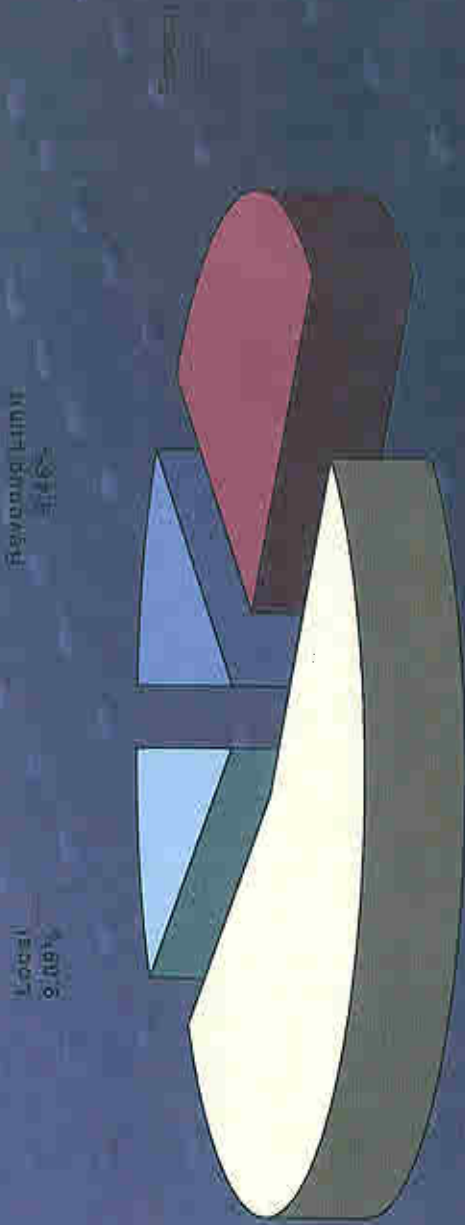
6. **Full Inclusion** - The student is placed in a regular class with special education support.

7. **Settings Other Than Classrooms** - This program option provides for instruction in settings other than classrooms where specifically designed instruction may occur, such as a community-based program.

Encroachment

In terms of dollars, the total Special Education encroachment on unrestricted General Funds is projected to be \$7,601,328. The combined encroachment for educational technology--\$265,678, transportation--\$4,045,445, and special education--\$7,601,328 is budgeted at \$11,912,451 for the 2006/07 year.

RESTRICTED REVENUES 2006/07



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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Revenue Limit Sources	4,981,715	5,126,384	5,551,584	425,200	8.29%
Federal Revenue	13,559,608	14,342,281	15,069,342	727,061	5.07%
Other State Revenue	29,323,568	32,565,446	32,714,611	149,165	0.46%
Other Local Revenue	3,946,021	4,466,205	5,333,523	867,318	19.42%
TOTAL REVENUES	51,810,912	56,500,316	58,669,060	2,168,744	3.84%
EXPENDITURES					
Certificated Salaries	20,787,642	23,669,238	24,041,980	372,742	1.57%
Classified Salaries	14,635,221	15,954,554	16,741,672	787,118	4.93%
Employee Benefits	9,294,783	10,436,695	10,606,157	169,462	1.62%
Books and Supplies	6,631,583	8,037,911	11,382,272	3,344,361	41.61%
Services, Other Operating Exp.	7,850,108	8,945,340	9,666,924	721,584	8.07%
Capital Outlay	236,626	287,587	314,306	26,719	9.29%
Other Outgo	2,539,796	2,999,025	2,984,399	-14,626	-0.49%
Direct Support/Indirect Cost	4,595,387	3,013,504	2,990,191	-23,313	-0.77%
TOTAL EXPENDITURES	66,571,146	73,343,854	78,727,901	5,384,047	7.34%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In					
b) Transfers Out (Def. Maint.)	-1,152,752	-1,144,338	-1,164,825	-20,487	1.79%
Other Sources/Uses					
a) Sources					
b) Uses					
Contribution to Restricted Programs	16,566,393	17,602,582	18,868,929	1,266,347	7.19%
Total Other Financing Sources/Uses	15,413,641	16,458,244	17,704,104	1,245,860	7.57%
NET INCREASE(DECREASE) FUND BALANCE	653,407	-385,294	-2,354,737	-1,969,443	511.15%

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

	AUDITED ACTUALS 2004-2005	UNAUDITED ACTUALS 2005-2006	REVISED BUDGET 2006-2007	DIFFERENCE	PERCENT CHANGE
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	2,086,624	2,740,031	2,354,737	-385,294	-14.06%
Other Restatements			0		
Ending Balance June 30	2,740,031	2,354,737	0	-2,354,737	-100.00%
Components of Ending Fund Balance:					
Other Designations	2,740,031	2,354,737	0	-2,354,737	-100.00%
Medi-Cal Billing Options	209,805	160,824			
Williams Facility Assessment	63,260				
English Language Acquisition Program	524,867	246,954			
Library Fund	2,992				
School Safety	21,121	58,014			
CAHSEE	0	21,370			
EIA	184,504	262,903			
Ed Tech Staff Development	395	0			
GATE	0	0			
Instructional Materials	1,145,644	907,286			
Williams Instructional Materials	321,123	133,758			
PAR	153,255	156,841			
International Baccalaureate	16,810	0			
Staff Development-Math/Reading	0	16,535			
Principals' Training AB75	33,074	23,026			
Sophomore Counseling	22,161				
British Petroleum	10,019				
Pupil Retention Block		60,499			
Teacher Credentialing Block		33,553			
SLIP		270,879			
CASA Donations	31,001	2,295			

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
DETAIL-RESTRICTED REVENUES					
8091 Special Education ADA Transfer	4,981,715	5,126,384	5,551,584	425,200	8.29%
Subtotal Revenue Limit Sources	4,981,715	5,126,384	5,551,584	425,200	8.29%
8181 Special Education Entitlement	4,815,712	4,960,386	4,910,782	-49,604	-1.00%
8182 Discretionary Grants	483,579	472,624	466,684	-5,940	-1.26%
8290 NCLB/IASA	7,451,092	8,014,340	8,918,213	903,873	11.28%
8290 Vocational and Applied Technology Education	199,481	211,612	197,556	-14,056	-6.64%
8290 Safe and Drug Schools	147,112	131,894	156,985	25,091	19.02%
8290 Other Federal Revenue	462,632	551,425	419,122	-132,303	-23.99%
Subtotal, Federal Revenues	13,559,608	14,342,281	15,069,342	727,061	5.07%
8311 Special Education Master Plan - Current Year	15,448,041	16,371,806	17,329,093	957,287	5.85%
8319 Special Education Master Plan - Prior Year	-11,041	133,304	0	-133,304	-100.00%
8311 Gifted and Talented Pupils	228,083	237,309	246,174	8,865	3.74%
8311 Home to School Transportation	1,702,450	1,786,707	1,896,454	109,747	6.14%
8311 School Improvement Program	2,182,828	384,062		-384,062	-100.00%
8311 Economic Impact Aid	1,848,080	2,151,669	2,279,048	127,379	5.92%
8311 Special Education Transportation	596,900	626,442	664,921	38,479	6.14%
8319 All Other State Apportionments - Prior Year	-319	1	0	-1	-100.00%
8560 State Lottery Revenue	730,352	848,108	827,933	-20,175	-2.38%
8590 Instructional Materials	1,944,191	1,842,177	1,868,100	25,923	1.41%
8590 Staff Development	0	93,750	0	-93,750	-100.00%
8590 Tenth Grade Counseling	62,430	0	0	0	0.00%
8590 Educational Technology - Assistance Grants	1,657,170	0	0	0	0.00%
8590 Drug/Alcohol/Tobacco Funds	44,100	43,420	56,916	13,496	31.08%
8590 Pupil Retention Block Grant		79,509	83,628	4,119	5.18%
8590 Teacher Credentialing Block Grant		423,810	253,852	-169,958	-40.10%
8590 Professional Development Block Grant		1,484,904	1,319,461	-165,443	-11.14%
8590 Targeted Instructional Improvement Block Grant		1,751,896	1,857,351	105,455	6.02%
8590 School and Library Improvement Block Grant		2,061,297	2,182,506	121,209	5.88%
8590 All Other State Revenue	2,890,303	2,245,275	1,849,174	-396,101	-17.64%
Subtotal Other State Revenues	29,323,568	32,565,446	32,714,611	149,165	0.46%

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
8660 Interest	9,367	30,394	32,193	1,799	5.92%
8675 Transportation Fees From Individuals	269,457	262,339	260,000	-2,339	-0.89%
8677 Interagency Services	3,638,005	3,865,057	4,731,955	866,898	22.43%
8699 All Other Local Revenue	29,192	86,842	74,806	-12,036	-13.86%
8791 Sp Ed SELPA Transfers from Districts	0	221,573	234,569	12,996	5.87%
Subtotal Other Local Revenues	3,946,021	4,466,205	5,333,523	867,318	19.42%
TOTAL RESTRICTED REVENUES	51,810,912	56,500,316	58,669,060	2,168,744	3.84%
DETAIL - RESTRICTED EXPENDITURES					
1100 Teachers' Salaries	17,205,843	19,550,268	19,985,438	435,170	2.23%
1200 Certificated Pupil Support Salaries	640,089	878,597	866,101	-12,496	-1.42%
1300 Certificated Supervisors' and Administrators Salaries	2,341,284	2,674,293	2,723,522	49,229	1.84%
1900 Other Certificated Salaries	600,426	566,080	466,919	-99,161	-17.52%
Subtotal, Certificated Salaries	20,787,642	23,669,238	24,041,980	372,742	1.57%
2100 Instructional Aides' Salaries	6,411,338	6,562,342	6,925,763	363,421	5.54%
2200 Classified Support Salaries	4,616,815	5,473,655	5,681,680	208,025	3.80%
2300 Classified Supervisors' and Administrators Salaries	851,357	1,045,122	1,099,785	54,663	5.23%
2400 Clerical and Office Salaries	2,743,857	2,863,145	3,027,944	164,799	5.76%
2900 Other Classified Salaries	11,854	10,290	6,500	-3,790	-36.83%
Subtotal, Classified Salaries	14,635,221	15,954,554	16,741,672	787,118	4.93%
3100 STRS	1,636,125	1,866,827	1,867,527	700	0.04%
3200 PERS	1,614,266	1,735,355	1,718,581	-16,774	-0.97%
3300 OASDI/Medicare	1,405,797	1,490,460	1,536,154	45,694	3.07%
3400 Health and Welfare Benefits	3,530,008	3,912,319	4,061,408	149,089	3.81%
3500 Unemployment Insurance	231,251	171,710	25,711	-145,999	-85.03%
3600 Workers' Compensation	709,683	992,390	1,092,211	99,821	10.06%
3800 PERS Reduction	167,653	267,634	304,565	36,931	13.80%
Subtotal Employee Benefits	9,294,783	10,436,695	10,606,157	169,462	1.62%
TOTAL 1000-3000	44,717,646	50,060,487	51,389,809	1,329,322	2.66%
4100 Approved Textbooks and Core Curricula Materials	1,178,330	2,268,925	3,365,978	1,097,053	48.35%
4200 Books and Other Reference Materials	215,470	363,664	207,695	-155,969	-42.89%

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
4300 Materials and Supplies	4,015,780	4,409,197	7,163,692	2,754,495	62.47%
4400 Noncapitalized Equipment	1,222,003	996,125	644,907	-351,218	-35.26%
Subtotal, Books and Supplies	6,631,583	8,037,911	11,382,272	3,344,361	41.61%
5200 Travel and Conferences	624,965	541,419	381,588	-159,831	-29.52%
5300 Dues and Memberships	1,142	995	1,700	705	70.85%
5400 Insurance	68,850	59,976	68,850	8,874	14.80%
5500 Operation and Housekeeping Services	9,285	10,565	11,184	619	5.86%
5600 Rentals, Leases and Repairs	637,957	1,229,550	2,547,630	1,318,080	107.20%
5710 Transfers of Direct Cost	-909,876	-936,891	-900,000	36,891	-3.94%
5800 Professional/Consulting Services	7,168,807	7,853,489	7,343,627	-509,862	-6.49%
5900 Communications	248,978	186,237	212,345	26,108	14.02%
Subtotal, Services and Other Operating Expenses	7,850,108	8,945,340	9,666,924	721,584	8.07%
6100 Sites and Improvement of Sites	0	0	0	0	0.00%
6200 Buildings and Improvement of Buildings	93,633	67,654	0	-67,654	-100.00%
6400 Equipment	75,037	13,477	78,663	65,186	483.68%
6500 Equipment Replacement	67,956	206,456	235,643	29,187	14.14%
Subtotal, Capital Outlay	236,626	287,587	314,306	26,719	9.29%
7130 State Special School	6,380	6,307	7,500	1,193	18.92%
7141 Tuition, Excess Costs, and/or Deficit Payments	297,941	356,604	326,000	-30,604	-8.58%
7142 Payments to County Offices	1,425,980	1,277,452	1,472,000	194,548	15.23%
7222 Special Education SELPA - to County Offices	487,983	1,000,949	786,178	-214,771	-21.46%
7439 Other Debt Service-Principal	321,512	357,713	392,721	35,008	9.79%
Subtotal, Other Outgo	2,539,796	2,999,025	2,984,399	-14,626	-0.49%
7310 Transfers of Indirect Costs	4,595,387	3,013,504	2,990,191	-23,313	-0.77%
7350 Transfers of Indirect Costs - Interfund	4,595,387	3,013,504	2,990,191	-23,313	-0.77%
Subtotal, Direct Support/Indirect Costs	9,190,774	6,027,008	5,980,382	-3,162,766	-34.41%
TOTAL RESTRICTED EXPENDITURES	66,571,146	73,343,854	78,727,901	5,384,047	7.34%

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
OTHER FINANCING SOURCES AND USES					
7615 Interfund Transfer Out - Deferred Maintenance Fund	-1,152,752	-1,144,338	-1,164,825	-20,487	1.79%
8980 Contributions from Unrestricted Revenues	16,566,393	17,602,582	18,868,929	1,266,347	7.19%
Total Other Financing Sources/Uses	15,413,641	16,458,244	17,704,104	1,245,860	7.57%
NET INCREASE(DECREASE) FUND BALANCE					
	653,407	-385,294	-2,354,737	-1,969,443	511.15%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	2,086,624	2,740,031	2,354,737	-385,294	-14.06%
Other Restatements					
Ending Balance June 30	2,740,031	2,354,737	0	-2,354,737	-100.00%
Components of Ending Fund Balance:					
Other Designations	2,740,031	2,354,737	0		
Medi-Cal Billing Options	209,805	160,824			
Williams Facility Assessment	63,260				
English Language Acquisition Program	524,867	246,954			
Library Fund	2,992				
School Safety	21,121	58,014			
CAHSEE	0	21,370			
EIA	184,504	262,903			
Ed Tech Staff Development	395	0			
GATE	0	0			
Instructional Materials	1,145,644	907,286			
Williams Instructional Materials	321,123	133,758			
PAR	153,255	156,841			
International Baccalaureate	16,810	0			
Staff Development-Math/Reading	0	16,535			
Principals' Training AB75	33,074	23,026			
Sophomore Counseling	22,161				
British Petroleum	10,019				
Pupil Retention Block					
Teacher Credentialing Block					
SLIP					
CASA Donations	31,001	2,295			
	60,499				
	33,553				
	270,879				

VIII.
GENERAL FUND
EXPENDITURES

GENERAL FUND EXPENDITURES

School districts are **labor intensive organizations**. In the Orange Unified School District, approximately 88% of the expenditures in the Unrestricted General Fund are for salaries and employee benefits. Salaries are separated into two categories: Certificated and Classified. As stated in the Budgetary Goals and Objectives (Section IV), enhancement of employee compensation plans is one of the District's four major budgetary goals for 2006/07. "*Dedicated To Quality Education*" is the theme that runs through the Orange Unified School District's Master Plan. Attracting and retaining quality personnel who provide a high standard of instruction and support for our students is achieved by maintaining a competitive employee compensation plan and a professional environment for our employees.

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

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, librarians, psychologists, and other employees who maintain a credential with the State of California. All certificated personnel, with the exception of administrators, are represented by the Orange Unified Education Association (OUEA) for collective bargaining. Total certificated salaries are budgeted at \$111,608,703. Certificated salaries for bargaining unit members are budgeted at \$100,558,827. This amount includes step/column movement of 1.7% or \$1,742,500.

Classified Salaries

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

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

Employee Benefits

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

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

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

GENERAL FUND EXPENDITURES

<u>Fringe Benefits</u>	<u>Certificated</u>	<u>Classified</u>
STRS	8.250%	9.124%
PERS		6.200%
OASDI	6.200%	1.450%
Medicare	1.450%	.050%
Unemployment	.050%	1.640%
Worker's Comp	1.640%	3.896%
PERS Reduction Transfer		7.000%
PERS EPMC		1.150%
OPEB Liability	1.150%	

Fringe Benefits: The expenditures for Health and Welfare benefits have a projected net increase of \$5,494,227 from 2005/06 to 2006/07. This increase reflects the certificated non-bargaining unit (OUEA), classified, non-management bargaining unit (CSEA) and leadership employees for the new 2006/07 caps netted with the reduction in force due to the elimination and modification of various programs. In addition, for 2005/06 only, the Board of Education on March 4, 2004 approved to pay retiree health and welfare costs from the Retiree Benefits Fund (Fund 71). Total Employee Fringe Benefits are budgeted at \$20,028,719 including retiree benefits costs of \$5,400,000.

Books and Supplies

The Books and Supplies category includes textbooks, library books, and supplies for the classrooms, office, custodial, and maintenance areas. \$14,411,708 is budgeted representing an increase of \$4,926,991 over 2005/06 primarily due to categorical carryovers.

Contracted Services

The Contracted Services category includes items such as utilities, repairs, consultants, transportation, liability insurance, legal fees, postage, and service contracts. These expenditures are projected to increase \$1,636,784 from 2005/06. This is primarily due to carryovers from 2005/06. Utilities are projected to be \$4,657,272, a decrease of \$266,149 from 2005/06. This is due to the implementation of the energy management program. The unrestricted expenditures for this category are budgeted at \$10,604,787, an increase of \$915,201 from 2005/06 due to increase in insurance, consulting costs and communication costs.

Capital Outlay

The Capital Outlay Category includes the cost of new and replacement equipment. The budget in 2006/07 is primarily for equipment replacement in Maintenance & Operations. The budget provides a projected increase of \$262,356. A total of \$838,777 is budgeted for 2006/07.

Other Outgo

Other outgo includes payments to county offices, lease payments for portables and equipment, and transfers to charter schools funding in lieu of property taxes. The total amount budgeted for this category is \$10,818,267.

GENERAL FUND EXPENDITURES

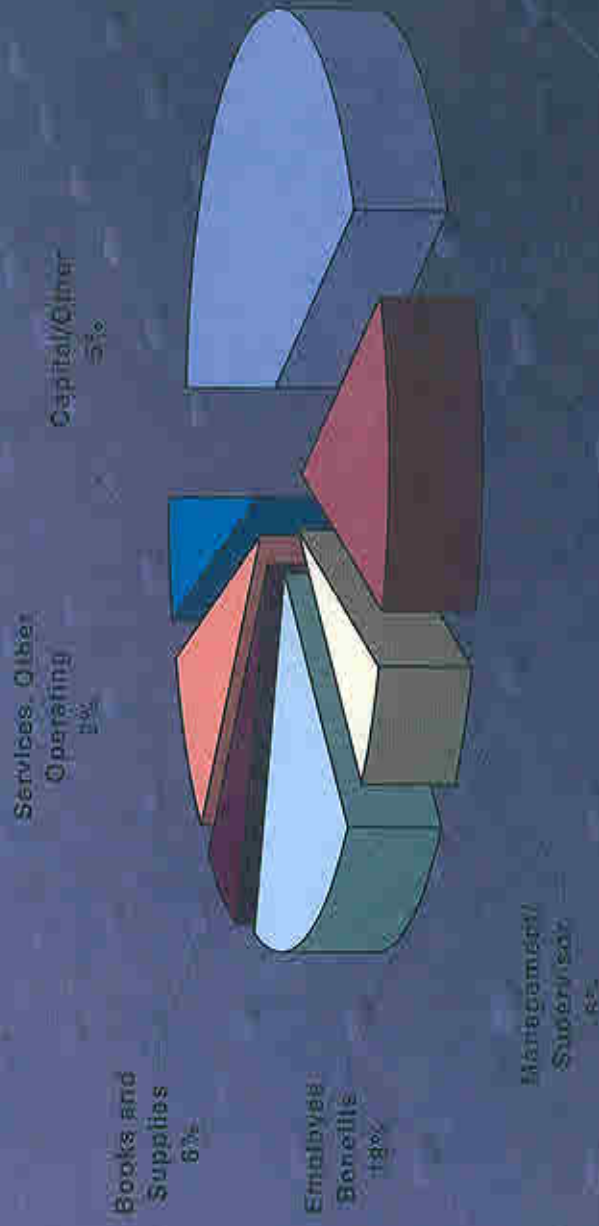
Transfers Out

Transfers out are projected to be \$1,256,000. The District's deferred maintenance' matching fund is projected to be \$1,256,000. This match requirement is based on one-half of one percent of the State-wide average General Fund expenditures. In total, transfers out are projected to be \$1,256,000.



Olive Grammar School--1915

GENERAL FUND EXPENDITURES 2006/07



GENERAL FUND EXPENDITURES 2006/07

(in millions)

Certificated Non-Management Salaries	100.6
Classified Non-Management Salaries	32.5
Management & Supervisor Salaries	13.9
Employee Benefits	43.6
Books & Supplies	14.4
Operating	20.3
Capital/Other	<u>12.8</u>
TOTAL EXPENDITURES	\$238.1
ENDING BALANCE	<u>16.6</u>
TOTAL GENERAL FUND	\$254.7

IX.
GENERAL FUND
BALANCE/RESERVES

GENERAL FUND BALANCE, RESERVES

ENDING FUND BALANCE

The ending fund balance represents the fund balance at the beginning of the fiscal year (July 1) plus the net difference between budgeted revenues and expenditures. The 2006/07 beginning fund balance is \$21,707,628 as shown below.

	Unrestricted	Restricted	Total
Beginning Balance	19,352,891	2,354,737	21,707,628
Net Difference of Revenues/Expenditures	(2,771,118)	(2,354,737)	(5,125,855)
Ending Balance	16,581,773	0	16,581,773

The beginning balance of \$21,707,628 is based on June 30, 2006 unaudited actuals. When revenues exceed expenditures, the fund balance will be increased by the difference. However, when expenditures exceed revenues, the fund balance is *decreased*. This is termed "deficit spending." Continued deficit spending can deplete the fund balance and lead to potential fiscal problems. The District had a positive spending of \$1,988,956 in 2005/06. The District's 2006/07 Budget is projecting a \$5,125,855 deficit spending. The projected deficit spending includes (1) \$2,354,737 carryover of restricted revenues received in the prior year and projected to be spent in the budget year, (2) \$2,328,487 carryover of school site balances in the prior year and projected to be spent in the budget year. In reality, however, the District has a negative spending of \$442,631 in the budget year.

RESERVES

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

The State of California requires the District to maintain a three percent (3%) reserve designated for economic uncertainties (DEU). The DEU reserve for 2006/07 is 3% or \$7,144,078. This meets the State's criteria and meets the Board of Education's goal. Maintaining a DEU reserve of 3% allows the District to maintain its quality educational programs and support services should shortfalls occur in state or other funding sources.

Total reserves are \$16,581,773 comprised of the following:

Ending Fund Balance, June 30, 2006	\$16,581,773
Reserve Amounts:	
Revolving Cash	125,000
Stores	150,000
El Rancho Beginning Balance	400,000
Non-Resident Tuition	56,127
3% Economic Uncertainties	7,144,078
Total Reserves	7,875,205
Unappropriated Amount	
(Ending Fund Balance Less Reserves)	\$8,706,568

As shown, \$8,706,568 is projected to be unappropriated (not budgeted) and available for expenditures approved by the Board of Education.

DISTRICT NET ENDING BALANCES, 1997/98 – 2006/07



**X.
OTHER DISTRICT FUNDS**

OTHER DISTRICT FUNDS

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

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

ADULT EDUCATION—FUND II

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

The principal revenues in this Fund are the following:

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

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

CHILD DEVELOPMENT FUND—FUND 12

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

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

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

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

OTHER DISTRICT FUNDS

CAFETERIA FUND—FUND 13

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

The principal revenues in this Fund are the following:

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

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

DEFERRED MAINTENANCE FUND—FUND 14

Fund Description

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

Program Description

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

Annually, the District applies to the State Allocation Board for participation in the basic State School Deferred Maintenance Program. Through this annual application, the District requests an apportionment of State matching funds as provided by *Education Code* section 17584.1. As part of this application, the District itemizes a Five-Year Deferred Maintenance Plan. This plan is generally all encompassing and includes projects in excess of the available funds. Thus, not all projects on the list will be completed. The total Five-Year project costs are estimated to be nearly \$47 million. However, if a project is not included on the Five-Year plan, then work on that project does not qualify for Deferred Maintenance Fund dollars.

Funding

The Deferred Maintenance Program is funded from two sources: (1) district contribution and (2) state matching funds. For every dollar the District contributes, the State is supposed to appropriate a dollar-for-dollar match. In 2006/07, the District's contribution is \$1,256,000 and the State's appropriation portion is anticipated to be matched at 92% for this year.

Current Projects

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

OTHER DISTRICT FUNDS

<u>Projects</u>	<u>Estimated Cost</u>
Fire Alarms	
Crescent Intermediate	\$335,171
Canyon High	\$867,188
Fletcher Elementary	\$182,136
Plumbing	
Esplanade Elementary	\$26,000
Orange High	\$68,595
Villa Park Elementary	\$20,045
Canyon Hills	\$27,255
Villa Park High	\$53,900
Painting	
Richland Continuation	\$36,032
Cambridge Elementary	\$55,126
Crescent Primary	\$37,864
Crescent Intermediate	\$51,254
McPherson Magnet	\$6,181
Equipment Replacement	
El Modena High	\$118,980
Canyon High	\$114,273
TOTAL PROPOSED COSTS	\$2,000,000

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

Current and Projected Funding

Current Developer Fee rates are \$2.63 per square foot of qualifying residential construction and .42 cents for qualifying commercial/industrial construction. Based on this rate, the estimated revenue from Developer Fees for 2006/07 is \$1,300,000. Interest earnings are expected to provide a minimum amount of revenue due to the low beginning fund balance. Interest earnings are based on beginning fund balances and interest rates during future periods.

STATE SCHOOL BUILDING LEASE-PURCHASE FUND—FUND 30

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

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

CAPITAL FACILITIES FUND--FUND 25

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

OTHER DISTRICT FUNDS

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

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

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

COUNTY SCHOOL FACILITIES FUND— FUND 35

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

The principal revenues and other sources in this Fund include:

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

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

SPECIAL RESERVE FUND (CAPITAL PROJECTS)—FUND 40

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

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

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

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

DEBT SERVICE FUND—FUND 56

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

OTHER DISTRICT FUNDS

The principal source in this Fund includes:

- ✓ Other Authorized Interfund Transfers In

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

SELF-INSURANCE FUND—FUND 67

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

The principal revenues in this Fund are the following:

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

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

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

RETIREE BENEFITS FUND—FUND 71

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

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

The principal revenues in this Fund include:

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

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Revenue Limit Sources	35,793	30,940	40,500	9,560	30.90%
Other Local Revenue	1,362	2,468	1,000	-1,468	-59.48%
TOTAL REVENUES	37,155	33,408	41,500	8,092	24.22%
EXPENDITURES					
Certificated Salaries	23,261	21,869	18,233	-3,636	-16.63%
Classified Salaries	5,312	5,240	6,083	843	16.09%
Employee Benefits	2,859	3,823	3,603	-220	-5.75%
Books and Supplies	790	1,500	2,455	955	63.67%
Services, Other Operating Exp.	297	69	9,263	9,194	13324.64%
Direct Support/Indirect Costs	1,818	1,645	1,863	218	13.25%
TOTAL EXPENDITURES	34,337	34,146	41,500	7,354	21.54%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	0	0	0	0	
b) Transfers Out	0	0	0	0	
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
Total Other Financing Sources/Uses	0	0	0	0	
NET INCREASE(DECREASE) FUND BALANCE	2,818	-738	0	738	-100.00%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	42,917	45,735	44,997	-738	-1.61%
Ending Balance June 30	45,735	44,997	44,997	0	0.00%
Components of Ending Fund Balance:					
Other Designations	45,735	44,997	44,997	0	0.00%
<i>Adult Education</i>	45,735	44,997	44,997	0	

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Federal Revenue	5,780	18,603	0	-18,603	-100.00%
Other State Revenue	709,716	735,670	959,347	223,677	30.40%
Other Local Revenue	4,065,508	4,191,146	4,078,336	-112,810	-2.69%
TOTAL REVENUES	4,781,004	4,945,419	5,037,683	92,264	1.87%
EXPENDITURES					
Certificated Salaries	203,812	202,799	236,617	33,818	16.68%
Classified Salaries	2,804,630	2,795,769	3,133,438	337,669	12.08%
Employee Benefits	1,255,468	1,210,844	1,276,550	65,706	5.43%
Books and Supplies	146,620	188,960	243,400	54,440	28.81%
Services, Other Operating Exp.	157,944	169,224	278,200	108,976	64.40%
Capital Outlay	0	0	0	0	0.00%
Other Outgo	35,836	12,362	13,337	975	7.89%
Direct Support/Indirect Costs	115,954	122,607	140,084	17,477	14.25%
TOTAL EXPENDITURES	4,720,264	4,702,565	5,321,626	619,061	13.16%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	0
b) Uses	0	0	0	0	0
Total Other Financing Sources/Uses	0	0	0	0	0.00%
NET INCREASE(DECREASE) FUND BALANCE	60,740	242,854	-283,943	-526,797	-216.92%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	4,708	65,448	308,302	242,854	371.06%
Ending Balance June 30	65,448	308,302	24,359	-283,943	-92.10%
Components of Ending Fund Balance:					
Prepaid Expenditures	0	0	0	0	0.00%
Other Designations	65,448	308,302	24,359	-283,943	-92.10%
<i>Child Development Services</i>	65,448	308,302	24,359		

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Federal Revenue	3,657,440	3,744,146	4,147,100	402,954	10.76%
Other State Revenue	239,022	245,688	271,900	26,212	10.67%
Other Local Revenue	3,265,872	3,251,113	3,253,500	2,387	0.07%
TOTAL REVENUES	7,162,334	7,240,947	7,672,500	431,553	5.96%
EXPENDITURES					
Classified Salaries	2,465,972	2,579,723	2,722,329	142,606	5.53%
Employee Benefits	978,206	977,129	1,010,513	33,384	3.42%
Books and Supplies	3,236,322	3,261,073	3,349,285	88,212	2.70%
Services, Other Operating Exp.	134,524	189,155	514,983	325,828	172.25%
Capital Outlay	18,773	5,059	72,000	66,941	1323.21%
Other Outgo	2,814	0	0	0	
Direct Support/Indirect Costs	338,000	235,000	0	-235,000	-100.00%
TOTAL EXPENDITURES	7,174,611	7,247,139	7,669,110	421,971	5.82%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
Total Other Financing Sources/Uses	0	0	0	0	0.00%
NET INCREASE(DECREASE) FUND BALANCE	-12,277	-6,192	3,390	9,582	-154.75%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	189,031	176,754	170,562	-6,192	-3.50%
Ending Balance June 30	176,754	170,562	173,952	3,390	1.99%
Components of Ending Fund Balance:					
Reserve for Revolving Cash	10,000	10,000	10,000	0	0.00%
Reserve for Stores	161,598	154,427	155,000	573	0.37%
Designated for Economic Uncertainties					
Other Designations	5,156	6,135	8,952	2,817	45.92%
<i>Cafeteria</i>	5,156	6,135	8,952		

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Other State Revenue	1,210,717	1,235,719	1,256,000	20,281	1.64%
Other Local Revenue	45,694	86,709	81,135	-5,574	-6.43%
TOTAL REVENUES	1,256,411	1,322,428	1,337,135	14,707	1.11%
EXPENDITURES					
Books and Supplies	50,073	1,257,241	1,316,311	59,070	4.70%
Services, Other Operating Exp.	78,122	30,599	1,500	-29,099	-95.10%
Capital Outlay	1,723,890	382,797	682,189	299,392	78.21%
TOTAL EXPENDITURES	1,852,085	1,670,637	2,000,000	329,363	19.71%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	1,211,792	1,414,015	1,256,000	-158,015	-11.17%
b) Transfers Out	0	0	0	0	
Other Sources/Uses					
Total Other Financing Sources/Uses	1,211,792	1,414,015	1,256,000	-158,015	-11.17%
NET INCREASE(DECREASE) FUND BALANCE	616,118	1,065,806	593,135	-472,671	-44.35%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	1,903,337	2,519,455	3,585,261	1,065,806	42.30%
Ending Balance June 30	2,519,455	3,585,261	4,178,396	593,135	16.54%
Components of Ending Fund Balance:					
Designated for Economic Uncertainties					
Other Designations	2,519,955	3,585,261	4,178,396	593,135	16.54%
<i>Deferred Maintenance</i>	2,519,955	3,585,261	4,178,396		

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Other Local Revenue	3,045,223	1,773,278	1,300,000	-473,278	-26.69%
TOTAL REVENUES	3,045,223	1,773,278	1,300,000	-473,278	-26.69%
EXPENDITURES					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	307,956	384,346	543,553	159,207	41.42%
Employee Benefits	109,446	138,969	179,815	40,846	29.39%
Books and Supplies	32,747	33,892	35,553	1,661	4.90%
Services, Other Operating Exp.	150,636	93,037	124,634	31,597	33.96%
Capital Outlay	232,703	365,105	661,413	296,308	81.16%
Other Outgo	381,028	263,461	0	-263,461	-100.00%
Direct Support/Indirect Costs					
TOTAL EXPENDITURES	1,214,516	1,278,810	1,544,968	266,158	20.81%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	0	0	0	0	
b) Transfers Out	0	0	0	0	
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
Total Other Financing Sources/Uses	0	0	0	0	0.00%
NET INCREASE(DECREASE) FUND BALANCE	1,830,707	494,468	-244,968	-739,436	-149.54%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	2,237,569	4,068,276	4,562,744	494,468	12.15%
Ending Balance June 30	4,068,276	4,562,744	4,317,776	-244,968	-5.37%
Components of Ending Fund Balance:					
Other Designations	4,068,276	4,562,744	4,317,776	-244,968	-5.37%
<i>Capital Facilities</i>					

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

	AUDITED ACTUALS 2004-2005	UNAUDITED ACTUALS 2005-2006	REVISED BUDGET 2006-2007	DIFFERENCE	PERCENT CHANGE
REVENUES					
Other State Revenue	0	2,818,286	0	-2,818,286	-100.00%
Other Local Revenue	8,582	27,459	5,000	-22,459	-81.79%
TOTAL REVENUES	8,582	2,845,745	5,000	-2,840,745	-99.82%
EXPENDITURES					
Books and Supplies	0	252,942	0	-252,942	-100.00%
Services, Other Operating Exp.	2,106	17,545	300	-17,245	-98.29%
Capital Outlay	13,074	936,588	1,897,652	961,064	102.61%
Other Outgo					
Direct Support/Indirect Costs					
TOTAL EXPENDITURES	15,180	1,207,075	1,897,952	690,877	57.24%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	0	1,878,857	0	-1,878,857	-100.00%
b) Transfers Out	-823,828	-1,624,574	0	1,624,574	-100.00%
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
Total Other Financing Sources/Uses	-823,828	254,283	0	-254,283	-100.00%
NET INCREASE(DECREASE) FUND BALANCE	-830,426	1,892,953	-1,892,952	-3,785,905	-200.00%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	830,426	0	1,892,953	1,892,953	New
Ending Balance June 30	0	1,892,953	1	-1,892,952	-100.00%
Components of Ending Fund Balance:					
Other Designations	0	1,892,953	1	-1,892,952	-100.00%
<i>La Veta Modernization-District Match</i>	0	829,832			
<i>McPherson Modernization-District Match</i>		779,355			
<i>La Veta Modernization-State Funds</i>		283,766			
<i>Unappropriated Amount</i>			1		

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

	AUDITED ACTUALS 2004-2005	UNAUDITED ACTUALS 2005-2006	REVISED BUDGET 2006-2007	DIFFERENCE	PERCENT CHANGE
REVENUES					
Other Local Revenue	485,844	1,298,726	399,000	-899,726	-69.28%
TOTAL REVENUES	485,844	1,298,726	399,000	-899,726	-69.28%
EXPENDITURES					
Classified Salaries	51,682	5,470	20,002	14,532	265.67%
Employee Benefits	5,460	575	2,118	1,543	268.35%
Bopks and Supplies	45,644	1,472	2,587	1,115	75.75%
Services, Other Operating Exp.	168,919	94,719	117,239	22,520	23.78%
Capital Outlay	2,448,142	1,584,196	108,625	-1,475,571	-93.14%
Other Outgo	14,978	15,102	15,102	0	0.00%
Direct Support/Indirect Costs					
TOTAL EXPENDITURES	2,734,825	1,701,534	265,673	-1,435,861	-84.39%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In (General Fund)	823,829	2,094,115		-2,094,115	-100.00%
b) Transfers Out (General Fund)	-7,500,000	-1,878,857		1,878,857	-100.00%
Other Sources/Uses					
a) Sources	0	0	0	0	0.00%
b) Uses					
Total Other Financing Sources/Uses	-6,676,171	215,258	0	-215,258	-100.00%
NET INCREASE(DECREASE) FUND BALANCE	-8,925,152	-187,550	133,327	320,877	-171.09%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	16,471,307	7,546,155	7,358,605	-187,550	-2.49%
Ending Balance June 30	7,546,155	7,358,605	7,491,932	133,327	1.81%
Components of Ending Fund Balance:					
Other Designations	7,546,155	7,358,605	7,491,932	133,327	1.81%
Special Reserve Capital Projects	6,721,465	7,153,397	7,491,932		
Anaheim Hills Elementary	35,493	29,674			
HVAC - Esplanade	2,335				
HVAC - Jordan	15,691				
HVAC - La Veta	75,163				
HVAC - Palmyra	18,995				
HVAC - Villa Park Elementary	50,629				
HVAC - McPherson	626,384				
HVAC - El Rancho		38,104			
Yorba Grounds		37,430			
Kelly Stadium Refurbishment Fund		100,000			

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Other Local Revenue	92,223	3,592,092	2,831,400	-760,692	-21.18%
TOTAL REVENUES	92,223	3,592,092	2,831,400	-760,692	-21.18%
EXPENDITURES					
Other Outgo	2,316,272	2,295,504	2,438,109	142,605	6.21%
TOTAL EXPENDITURES	2,316,272	2,295,504	2,438,109	142,605	6.21%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
Other Sources/Uses					
a) Sources	0	0	0	0	
b) Uses	0	0	0	0	
Total Other Financing Sources/Uses	0	0	0	0	0.00%
NET INCREASE(DECREASE) FUND BALANCE	-2,224,049	1,296,588	393,291	-903,297	-69.67%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	5,018,364	2,794,315	4,090,903	1,296,588	46.40%
Ending Balance June 30	2,794,315	4,090,903	4,484,194	393,291	9.61%
Components of Ending Fund Balance:					
Undesignated Amount	2,794,315	4,090,903			
Unappropriated Amount			4,484,194		

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Other Local Revenue	3,031,715	3,942,236	4,041,000	98,764	2.51%
TOTAL REVENUES	3,031,715	3,942,236	4,041,000	98,764	2.51%
EXPENDITURES					
Classified Salaries	124,169	138,159	133,584	-4,575	-3.31%
Employee Benefits	37,688	41,896	46,372	4,476	10.68%
Books and Supplies	216	800	1,000	200	25.00%
Services, Other Operating Exp.	1,502,923	1,105,511	1,543,500	437,989	39.62%
TOTAL EXPENDITURES	1,664,996	1,286,366	1,724,456	438,090	34.06%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
Other Sources/Uses					
Total Other Financing Sources/Uses	0	0	0	0	
NET INCREASE(DECREASE) FUND BALANCE	1,366,719	2,655,870	2,316,544	-339,326	-12.78%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	1,155,922	2,522,641	5,178,511	2,655,870	105.28%
Ending Balance June 30	2,522,641	5,178,511	7,495,055	2,316,544	44.73%
Components of Ending Fund Balance:					
Prepaid Expenditures	0	0	0		
Other Designations	2,522,641	5,178,511	7,495,055	2,316,544	44.73%
Workers Compensation	2,522,641	5,178,511	7,495,055		

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

	AUDITED ACTUALS	UNAUDITED ACTUALS	REVISED BUDGET	DIFFERENCE	PERCENT CHANGE
	2004-2005	2005-2006	2006-2007		
REVENUES					
Other Local Revenue	462,489	739,758	700,000	-39,758	-5.37%
TOTAL REVENUES	462,489	739,758	700,000	-39,758	-5.37%
EXPENDITURES					
Services, Other Operating Exp.	1,475,657	6,235,650	785,537	-5,450,113	-87.40%
TOTAL EXPENDITURES	1,475,657	6,235,650	785,537	-5,450,113	-87.40%
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) Transfers In	157,240	265,898	0	-265,898	-100.00%
b) Transfers Out					
Other Sources/Uses					
Total Other Financing Sources/Uses	157,240	265,898	0	-265,898	-100.00%
NET INCREASE(DECREASE) FUND BALANCE	-855,928	-5,229,994	-85,537	5,144,457	-98.36%
FUND BALANCE, RESERVES					
Beginning Fund Balance July 1	18,903,898	18,047,970	12,817,976	-5,229,994	-28.98%
Ending Balance June 30	18,047,970	12,817,976	12,732,439	-85,537	-0.67%
Components of Ending Fund Balance:					
Other Designations	18,047,970	12,817,976	12,732,439	-85,537	-0.67%
Santiago REMCO Payments	257,790	230,790	230,790		
Santiago Retiree Benefits	211,260	166,803	102,262		
Santiago Already Retired	109,131	95,457	53,783		
RMCO Leadership Retiree Payments	150,412	73,912	73,912		
RMCO Leadership Already Retired	86,806	111,088	68,035		
RMCO #2 Retiree Payments	200,470	106,706	106,706		
RMCO #2 Already Retired	426,824	350,635	214,376		
RMCO #1 Retiree Payments	1,122,765	911,790	911,790		
RMCO #1 Already Retired	287,738	361,588	241,134		
Retiree Waivers	2,424,394	2,103,444	1,627,344		
Retiree Benefits	12,770,380	8,305,763	9,102,307		

XI.
2005/06 UNAUDITED
ACTUALS &
2006/07 BUDGET

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 14, 2006

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

County Office of Education

School District

Wendy Benkert

Barbara Stephens

Name

Name

Assistant Superintendent-Business Services

Director - Fiscal Assistance

Title

Title

(714) 966-4229

(714) 628-4044

Telephone

Telephone

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

Unaudited Actuals
FINANCIAL REPORTS
2005/06 Unaudited Actuals
Summary of Unaudited Actuals Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation (Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected.)	57.27%
	CEA Deficiency Amount (Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.)	\$0.00
CORR	Total Cost for the Education of Adults in County Correctional Facilities (If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction [EC 1909, 41841.5].)	
DAY	Excess Program Revenues (Must spend 90% of revenues on direct instructional and documented support costs [EC 48660.2]. A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.)	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 (If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.)	\$0.00
	Adjusted Appropriations Limit	\$145,433,763.89
	Appropriations Subject to Limit (These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and Education Code Section 42132.)	\$145,433,763.89
ICR	Indirect Cost Rate (Fixed with Carry Forward Indirect Cost Rate for use in 2007/08, subject to CDE approval.)	2.57%
ROP	Amount in Excess of Allowable Contribution (Contributions must not exceed 15% of expenditures [EC 52321(b)]. A positive number here indicates that more than 15% was contributed, subjecting the next apportionment to reduction.)	
	Amount in Excess of Allowable Ending Balance (Net ending balance must not exceed 15% of expenditures [EC 52321(c)(1)]. A positive number here indicates that the ending balance exceeds 15% of expenditures, subjecting the next apportionment to reduction.)	
TRAN	Approved Transportation Expense - Home-to-School (If the amount received for this program, including supplemental grant add-on, exceeds actual costs, the next apportionment is subject to reduction [EC 41851(c)].)	\$2,950,723.93
	Approved Transportation Expense - SD/OI (If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction [EC 41851.5(c)].)	\$3,667,070.98

Description	2005/06 Unaudited Actuals			2006/07 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			17,833.29	17,193.58	17,193.58	17,193.58
a. Kindergarten	1,981.88	1,982.32				
b. Grades One through Three	6,384.81	6,370.71				
c. Grades Four through Six	6,981.86	6,967.70				
d. Grades Seven and Eight	2,464.42	2,443.65				
e. Opportunity Schools and Full-day Opportunity Classes						
f. Home and Hospital	20.32	20.44				
g. Community Day School						
2. Special Education						
a. Special Day Class	533.88	539.35	533.88	567.09	567.09	567.09
b. Skilled Nursing Facility - E.C. 56836.16						
c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7)	39.68	38.70	38.70	42.07	42.07	42.07
d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16	13.40	14.83	14.83	14.07	14.07	14.07
3. TOTAL, ELEMENTARY	18,420.25	18,377.70	18,420.70	17,816.81	17,816.81	17,816.81
HIGH SCHOOL						
4. General Education			8,655.87	8,515.73	8,515.73	8,515.73
a. Grades Nine through Twelve	8,353.77	8,310.85				
b. Continuation Education	268.37	267.88				
c. Opportunity Schools and Full-day Opportunity Classes						
d. Home and Hospital	33.73	34.06				
e. Community Day School						
5. Special Education						
a. Special Day Class	367.99	367.19	367.99	411.38	411.38	411.38
b. Skilled Nursing Facility - E.C. 56836.16						
c. Nonpublic, Nonsectarian Schools - E.C. 56366(a)(7)	20.93	22.01	22.01	21.99	21.99	21.99
d. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - E.C. 56836.16	3.31	4.13	4.13	3.87	3.87	3.87
6. TOTAL, HIGH SCHOOL	9,048.10	9,006.12	9,050.00	8,952.97	8,952.97	8,952.97
COUNTY SUPPLEMENT						
7. County Community Schools						
a. Elementary	153.64	144.95	144.84	144.84	144.84	144.84
b. High School	252.87	252.99	251.29	251.29	251.29	251.29
8. Special Education						
a. Special Day Class - Elementary	11.82	11.83	11.83	11.83	11.83	11.83
b. Special Day Class - High School	21.05	20.65	20.65	20.65	20.65	20.65
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	439.38	430.42	428.61	428.61	428.61	428.61
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,907.73	27,814.24	27,899.31	27,198.39	27,198.39	27,198.39
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS						

Description	2005/06 Unaudited Actuals			2006/07 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students						
14. Adults Enrolled, State Apportioned	12.84	13.42	13.42	13.00	13.00	13.00
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	12.84	13.42	13.42	13.00	13.00	13.00
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	27,920.57	27,827.66	27,912.73	27,211.39	27,211.39	27,211.39
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY	219,525.00	221,757.00	221,757.00	221,757.00	221,757.00	221,757.00
20. HIGH SCHOOL	240,087.00	244,040.00	244,040.00	244,040.00	244,040.00	244,040.00
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	459,612.00	465,797.00	465,797.00	465,797.00	465,797.00	465,797.00
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
23. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupil Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
24. Charters ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts (Only enter ADA for pupils residing in the Unified District)	2,058.67	2,052.63	2,058.67	2,058.67	2,058.67	2,058.67
b. All Other Block Grant Funded Charters	15.38	16.31	15.38	15.38	15.38	15.38
25. Charters ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	2,074.05	2,068.94	2,074.05	2,074.05	2,074.05	2,074.05
27. SUPPLEMENTAL INSTRUCTIONAL HOURS	30,582.00	42,685.00	42,685.00	42,685.00	42,685.00	42,685.00

Description	Principal Appt. Software Data ID	2005/06 Unaudited Actuals	2006/07 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	4,940.46	5,151.46
2. Inflation Increase	0041	211.00	308.00
3. All Other Adjustments	0042, 0525		72.38
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	5,151.46	5,531.84
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit Per ADA (from Line 4)	0024	5,151.46	5,531.84
b. Revenue Limit ADA	0033	29,957.98	27,198.39
c. Total Base Revenue Limit (Lines 5a times 5b)	0269	154,327,335.65	150,457,141.74
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0138	485,676.00	504,176.00
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	154,813,011.65	150,961,317.74
DEFICIT CALCULATION			
16. Deficit Factor (E.C. Section 42238.146(a)(4))	0281	0.99108	1.00000
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	153,432,079.59	150,961,317.74
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	603,692.00	21,830.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	953,937.00	1,002,220.00
22. PERS Safety Adjustment	0205		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(350,245.00)	(980,390.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	153,081,834.59	149,980,927.74

Description	Principal Appt. Software Data ID	2005/06 Unaudited Actuals	2006/07 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0117	108,224,031.12	110,388,512.00
26. Miscellaneous Funds	0078	3.33	
27. Community Redevelopment Funds	0079	2,580.79	2,500.00
28. Less: Charter Schools In-lieu Taxes	0124	7,488,710.00	7,821,388.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	100,737,905.24	102,569,624.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	10,590,322.00	
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	41,753,607.35	47,411,303.74
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	2,180,763.00	2,362,976.00
33. Core Academic Program	9001	630,236.00	658,455.00
34. California High School Exit Exam	9002	804,043.00	852,112.00
35. Pupil Promotion and Retention and Low STAR Score Programs	9003	213,463.00	217,601.00
36. Apprenticeship Funding	9006		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0266		
39. Basic Aid Supplement Charter School Adjustment	0493		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(533,021.00)	(634,808.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with object 8011)	---	41,220,586.35	46,776,495.74
43. Less: Actual Revenue Limit State Apportionment Receipts	---	41,170,941.59	46,776,495.74
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	49,644.76	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	107,213,508.52	301	1,597,160.66	303	105,616,347.86	305	2,965,603.32		307	105,616,347.86	309
2000 - Classified Salaries	33,717,155.93	311	545,035.85	313	33,172,120.08	315	4,519,383.76		317	33,172,120.08	319
3000 - Employee Benefits (Excluding 3800)	37,756,398.41	321	570,517.48	323	37,185,880.93	325	2,225,630.63		327	37,185,880.93	329
4000 - Books, Supplies Equip Replace. (6500)	9,737,703.56	331	261,215.29	333	9,476,488.27	335	4,228,483.60		337	9,476,488.27	339
5000 - Services. . . & (7300) Direct Support	18,275,675.77	341	233,401.36	343	18,042,274.41	345	2,654,558.00		347	18,042,274.41	349
TOTAL					203,493,111.55	365			TOTAL	203,493,111.55	369

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per E.C. 41011.		1100	375
2. Salaries of Instruct. 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 - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance for Teachers & Instruct. Aides.		3501 & 3502	390
8. Workers' Compensation Insurance for Teachers and Instruct. Aides.		3601 & 3602	392
9. Other Benefits (E.C. 22310).		3901 & 3902	393
10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9).			395
11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2.			
12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a.			396
b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b.			396
13. TOTAL SALARIES AND BENEFITS.			397
14. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 14 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provision of E.C. 41372.			57.27%
15. District is exempt from E.C. 41372 because it meets the provisions under E.C. 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under E.C. 41372 and not exempt under the provisions of E.C. 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 14)	57.27%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education (Part I, EDP 369)	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals
2005/06 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	State Lottery (Unrestricted) (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery Instructional Materials (Resource 6300)*	Totals
A. REVENUES					
1. Beginning Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,788,955.25		848,107.68	4,637,062.93
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,788,955.25	0.00	848,107.68	4,637,062.93
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	2,594,526.32			2,594,526.32
2. Classified Salaries	2000-2999	455,899.04			455,899.04
3. Employee Benefits	3000-3999	438,867.43			438,867.43
4. Books and Supplies	4000-4999	50,705.43		848,107.68	898,813.11
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	248,317.48			248,317.48
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Other Transfers Out	7200-7299	0.00			0.00
9. Direct Support Costs	7300-7399				
10. Debt Service	7400-7499	639.55			639.55
11. Other Uses	7630-7699	0.00			0.00
12. Total Expenditures (Sum Lines B1 through B11)		3,788,955.25	0.00	848,107.68	4,637,062.93
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

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

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

Unaudited Actuals
2005/06 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(359,251.03)				
Other Sources/Uses Detail					0.00	2,149,454.00		
Fund Reconciliation							5,641,312.69	1,832,176.01
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	1,644.59	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,252.12
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	122,606.44	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							24,008.28	143,043.15
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	235,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							55.19	251,319.75
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,414,015.00	0.00		
Fund Reconciliation							1,143,836.64	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00	0.00					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,563.09
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					1,878,857.00	1,624,573.50		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,094,114.50	1,878,857.00		
Fund Reconciliation							0.00	65.72
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
2005/06 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs-Interfund		Indirect/Direct Support Costs-Interfund		Interfund Transfers In 8910-8929	Interfund Transfers Out 7610-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350, 7380	Transfers Out 7350, 7380				
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							412,711.09	431.53
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					265,898.00	0.00		
Fund Reconciliation							265,898.00	5,251,970.52
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	359,251.03	(359,251.03)	5,652,884.50	5,652,884.50	7,487,821.89	7,487,821.89

Part I - Classroom Units

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

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

A.	Enter the classroom units for Undistributed Goal 0000 for: Other General Administration (Functions 7200-7600), Centralized Data Processing (Function 7700) and Plant Maintenance and Operations (Functions 8100-8400)	34.72
B.	Enter the classroom units for: Instruction (Functions 1000-1999), Pupil Transportation (Function 3600), Food Services (Function 3700), Community Services (Functions 5000-5999), and Board and Superintendent (Functions 7100-7180)	1,453.90
C.	Total classroom units [A plus B]	1,488.62
D.	Percentage of total classroom units attributable to other general administration, centralized data processing, and plant maintenance & operations [A divided by C]	2.33%

Part II - Data Processing Services (General Fund)

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

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

A. Indirect Costs

1	Other General Administration (Functions 7200-7600, Objects 1100-5900 and 7380)	6,410,791.63
2	Centralized Data Processing (Goals 0000 and 9000, Function 7700, Objects 1100-5900)	1,265,954.07
3	Plant Maintenance & Operations - central administration portion (Functions 8100-8400, Objects 1100-5900 times Item D from Part I Classroom Units)	485,569.70
4	Facilities Rents & Leases - central administration portion (Function 8700, Objects 1100-5900 times Item D from Part I Classroom Units)	0.00
5	Total Indirect Costs [sum A1 through A4]	8,162,315.40
6	Carry-Forward Adjustment [A5 plus 2nd prior year carry-forward adjustment of \$-216,725.27, minus (2nd prior year indirect cost rate of 5.06% times B14)]	(2,734,792.03)
7	Total Adjusted Indirect Costs [A5 plus A6]	5,427,523.37

B. Base Costs

1	Instruction (Functions 1000-1999, Objects 1100-5900)	130,527,268.31
2	Instruction-Related Services (Functions 2000-2999, Objects 1100-5900)	30,525,523.98
3	Pupil Services (Functions 3000-3999, Objects 1100-5900)	15,113,358.06
4	Ancillary Services (Functions 4000-4999, Objects 1100-5900)	1,818,111.25
5	Community Services (Functions 5000-5999, Objects 1100-5900)	112,604.47
6	Board and Superintendent (Functions 7100-7180, Objects 1100-5900)	1,016,370.05
7	Data Processing Services (Goals 0001-8999, Function 7700, Objects 1100-5900)	0.00
8	Plant Maintenance & Operations - all except central administration portion (Functions 8100-8400, Objects 1100-5900 minus A3)	20,354,331.70
9	Facilities Rents & Leases - all except central administration portion (Function 8700, Objects 1100-5900 minus A4)	0.00
10	Adult Education (Fund 11, Objects 1100-5900)	32,501.85
11	Child Development (Fund 12, Objects 1100-5900)	4,567,596.29
12	Cafeteria (Funds 13 and 61, Objects 1100-5900)	7,007,080.32
13	Foundation (Funds 19 and 57, Objects 1100-5900)	0.00
14	Total Base Costs [Sum B1 through B13]	211,074,746.28

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)

[A5 divided by B14] 3.87%

D. Indirect Cost Rate (Fixed-with-carry-forward rate, for use in 2007/08)

[A7 divided by B14] (Subject to CDE approval) 2.57%

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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Fund 01, Goals 0000 and 9000 (will be allocated based on factors input)	793,746.05	1,280,867.80	153,427.55	5,038,403.23	15,541,889.95	0.00	2,723,240.30
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	1.50			2.40	74.50		
1110 Regular Education, K-12	25.52	11.75	54.14	28.26	1,328.40		2,192.00
3100 Alternative Schools							
3200 Continuation Schools			1.00	2.20	18.50		
3300 Independent Study Centers				0.80	4.50		
3400 Opportunity Schools					2.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	9.00			36.88	73.00		891.00
6000 ROC/P							
7110 Nonagency - Educational			2.90	1.00	26.00		
7150 Nonagency - Other							
Other Goals Description							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	36.02	11.75	58.04	71.54	1,526.90	0.00	3,083.00

Unaudited Actuals
2005/06
General Fund
Program Cost Report

30 66621 0000000
Form PCR

Orange Unified
Orange County

Goal	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2					
Instructional Goals								
0001	Pre-Kindergarten	499,411.49	960,395.82	1,459,807.31	60,294.72		1,520,102.03	
1110	Regular Education, K-12	132,066,527.13	19,434,266.20	151,500,793.33	6,257,468.17		157,758,261.50	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	1,499,487.80	345,890.94	1,845,378.74	76,220.05		1,921,598.79	
3300	Independent Study Centers	634,087.33	102,146.47	736,233.80	30,408.81		766,642.61	
3400	Opportunity Schools	11,629.09	20,357.44	31,986.53	1,321.15		33,307.68	
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	
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	35,882,772.09	4,325,777.38	40,208,549.47	1,660,741.92		41,869,291.39	
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00		0.00	
7110	Nonagency - Educational	2,816,560.72	342,740.63	3,159,301.35	130,489.27		3,289,790.62	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
Other Goals								
8100	Community Services	112,604.47	0.00	112,604.47	4,650.93		117,255.40	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs								
----	Food Services					166,020.72	166,020.72	
----	Enterprise					1,938.21	1,938.21	
----	Facilities Acquisition & Construction					316,171.83	316,171.83	
----	Other Outgo					13,552,110.70	13,552,110.70	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation		0.00	0.00	479,413.66		479,413.66	
----	Indirects/Admin Charged to Other Funds				(359,251.03)		(359,251.03)	
----	Total General Fund Expenditures	173,523,080.12	25,531,574.88	199,054,655.00	8,341,757.65	14,036,241.46	221,432,654.11	

Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	Centralized Data Processing (Function 7700)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	95,682.23	167,347.96	12,858.20	42,603.63	180,919.47	0.00	0.00		0.00	0.00	0.00	499,411.49
1110	Regular Education, K-12	97,332,947.46	5,154,821.08	5,433,243.88	13,716,035.42	3,152,155.21	125,788.00	1,818,111.25		0.00	5,333,424.83	0.00	132,066,527.13
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3200	Continuation Schools	1,038,264.93	457.76	58,703.29	273,646.21	65,271.28	0.00	0.00		0.00	63,144.33	0.00	1,499,487.80
3300	Independent Study Centers	406,440.48	0.00	204.23	142,985.19	84,457.43	0.00	0.00		0.00	0.00	0.00	634,087.33
3400	Opportunity Schools	10,847.48	0.00	781.61	0.00	0.00	0.00	0.00		0.00	0.00	0.00	11,629.09
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
5000-5999	Special Education	29,914,558.80	2,440,819.49	35,209.48	0.00	292,408.64	3,198,080.37	0.00		0.00	1,695.31	0.00	35,882,772.09
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
7110	Nonagency - Educational	1,725,944.44	0.00	39,316.64	780,347.59	157,812.13	0.00	0.00	0.00	0.00	113,139.92	0.00	2,816,560.72
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
Other Goals													
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,604.47	0.00	0.00	0.00	112,604.47
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		130,524,685.82	7,763,446.29	5,580,317.53	14,955,618.04	3,933,024.16	3,323,868.37	1,818,111.25	112,604.47	0.00	5,511,404.39	0.00	173,523,080.12

Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	202,081.06	758,314.76	0.00	960,395.82
1110	Regular Education, K-12	3,976,640.11	13,521,413.72	1,936,212.37	19,434,266.20
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	157,584.59	188,306.35	0.00	345,890.94
3300	Independent Study Centers	56,342.22	45,804.25	0.00	102,146.47
3400	Opportunity Schools	0.00	20,357.44	0.00	20,357.44
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,795,702.78	743,046.67	787,027.93	4,325,777.38
6000	ROC/P	0.00	0.00	0.00	0.00
7110	Nonagency - Educational	78,093.87	264,646.76	0.00	342,740.63
7150	Nonagency - Other	0.00	0.00	0.00	0.00
Other Goals					
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		7,266,444.63	15,541,889.95	2,723,240.30	25,531,574.88

Unaudited Actuals
2005/06
Program Cost Report
Schedule of Central Administration Costs (CAC)

Orange Unified
Orange County

30 66621 0000000
Form PCR

A. Central Administration Costs in General Fund		
1	Board and Superintendent (Fund 01, Functions 7100-7180, Objects 1000-7999)	1,016,370.05
2	Other General Administration (Fund 01, Functions 7200-7600, Objects 1100-5900, 6400 and 6500)	6,410,791.63
3	Central Administration Data Processing Services (Fund 01, Function 7700, Goals 0000 and 9000, Objects 1000-7999)	1,273,847.00
4	Total Central Administration Costs in General Fund	8,701,008.68
B. Direct Charged and Allocated Costs in General Fund		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	173,523,080.12
2	Total Allocated Costs (from Form PCR, Column 2, Total)	25,531,574.88
3	Total Direct Charged and Allocated Costs in General Fund	199,054,655.00
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1100-5900)	32,501.85
2	Child Development (Fund 12, Objects 1100-5900)	4,567,596.29
3	Cafeteria (Funds 13 & 61, Objects 1100-5900)	7,007,080.32
4	Foundation (Funds 19 & 57, Objects 1100-5900)	0.00
5	Total Direct Charged Costs in Other Funds	11,607,178.46
D. Total Direct Charged and Allocated Costs (B3 + C5)		210,661,833.46
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A4/D)		4.13%

Unaudited Actuals
2005/06
General Fund
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1100-5900, 6400, 6500 and 7380)	166,020.72				166,020.72
Enterprise (Objects 1100-5900, 6400 and 6500)		1,938.21			1,938.21
Facilities Acquisition & Construction (Objects 1100-6500)			316,171.83		316,171.83
Other Outgo (Objects 1000-7999)				13,552,110.70	13,552,110.70
Total Other Costs	166,020.72	1,938.21	316,171.83	13,552,110.70	14,036,241.46

Unaudited Actuals
2005/06
Annual Report of Pupil Transportation
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	81.0	22.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	3,083.0	61.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	891.0	61.0
C. ENTER total number of miles driven to/from school	021/022	1,025,808.0	422,157.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7045, 7230, 7235 and 7394, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3802 and 3902)		2,964,139.21	2,785,371.89
B. Books & Supplies (Objects 4200, 4300 and 4400)		464,979.67	355,941.94
C. 1. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		12,786.06	4,137.64
2. Insurance (Objects 5400 and 5450)		25,872.00	34,104.00
3. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		40,661.47	0.00
4. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(919,036.21)	(17,855.10)
5. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		182,912.23	36,380.00
a. ENTER amount included on Line C5 paid to a private contractor to transport pupils	003/004	0.00	34,652.00
6. Communications (Object 5900)		416.12	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15 & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235 and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		63,198.72	307,167.74
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. Centralized Data Processing (Fund 01, Resource 7230 (HtoS) or Resource 7240 (SD/OI), Function 7700, Object 7370)		0.00	0.00
2. 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)		7,007.12	0.00
F. Direct and Direct Support Costs (Lines A, B, C1 through C4, C5, C6, D, D1, E1 and E2)	096/095	2,842,936.39	3,505,248.11
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	2,842,936.39	3,505,248.11
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		31,284.21	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	2,811,652.18	3,505,248.11
K. Indirect Costs (Approved indirect cost rate of 5.06% times the sum of Line J minus Line D minus Line D1)		139,071.75	161,822.87
L. Net Pupil Transportation Expense (Lines J and K)	100/101	2,950,723.93	3,667,070.98

Unaudited Actuals
2005/06
Annual Report of Pupil Transportation
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		2,950,723.93	3,667,070.98
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in-lieu of transportation			
1. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by your LEA		0.00	0.00
2. ENTER payments to common carriers and parents in-lieu included in Schedule II, Line C5 provided to your pupils by another LEA		0.00	0.00
3. Less: ENTER payments to common carriers and parents in-lieu included in deduction taken on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		35,556.00	307,168.00
2. ENTER portion of payments included in Schedule II, Line C5 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, Line C5 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		35,556.00	307,168.00
G. Bus Operating Expense (Line A minus Line F)	110/111	2,915,167.93	3,359,902.98
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	2.842	7.959
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	945.562	55,080.377
I. Payments to common carriers and to parents in-lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1 and D2 minus D3)	085/086	35,556.00	307,168.00
K. Approved Transportation Expense (Lines G, I and J2)	130/133	2,950,723.93	3,667,070.98
L. Approved Non-SD/OI Special Education Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	852,771.66	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Charmaine McHugh

Title: Accounting Manager

Agency: Orange Unified School District

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FEDERAL PROGRAM NAME	Local Assistance	Preschool	Local Entitlement	Preschool Staff Dev	Early Intervention	Title I	School Ass/Interv
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.027A	84.173A	84.181	84.010A	84.010A
RESOURCE CODE	3310	3315	3320	3345	3385	3010	3012
REVENUE OBJECT	8181	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							SAIT
AWARD							
1. Prior Year Carryover						478,235.00	
2. a. Current Year Award	4,960,386.00	140,195.00	243,714.00	2,410.00	86,305.00	4,274,644.00	
b. Transferability (NCLB)							
c. Adj Curr Yr Award							
(sum lines 2a and 2b)	4,960,386.00	140,195.00	243,714.00	2,410.00	86,305.00	4,274,644.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	4,960,386.00	140,195.00	243,714.00	2,410.00	86,305.00	4,752,879.00	0.00
(sum lines 1, 2c, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year						21,617.45	
6. Cash Received in Current Year	2,480,193.00	99,645.00	182,786.00	0.00	43,153.00	4,731,262.49	(18,750.00)
7. Contributed Matching Funds							
8. Total Available	2,480,193.00	99,645.00	182,786.00	0.00	43,153.00	4,752,879.94	(18,750.00)
(sum lines 5, 6 & 7)							
EXPENDITURES							
9. Donor-Authorized Expenditures	4,960,386.00	140,195.00	243,714.00	2,410.00	86,305.00	4,528,202.94	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures	4,960,386.00	140,195.00	243,714.00	2,410.00	86,305.00	4,528,202.94	0.00
(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	(2,480,193.00)	(40,550.00)	(60,928.00)	(2,410.00)	(43,152.00)	224,677.00	(18,750.00)
(line 8 minus line 9 plus line 12)						224,677.00	
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	2,480,193.00	40,550.00	60,928.00	2,410.00	43,152.00	18,750.00	18,750.00
14. Unused Grant Award Calculation	0.00	0.00	0.00	0.00	0.00	224,676.06	0.00
(line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	224,677.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,960,386.00	140,195.00	243,714.00	2,410.00	86,305.00	4,528,202.94	0.00

FEDERAL PROGRAM NAME	SAIT/Corr Action	Title I, Part D, Sub2	Title I, Part B	Voc & Applied Tech	Voc & Appl Tech	Drug Free Schools	Title II, Part A
FEDERAL CATALOG NUMBER	84.010A	84.01	84.357A	84.243	84.048	84.186	84.367A
RESOURCE CODE	3013	3025	3030	3510	3550	3710	4035
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			Reading First	VATEA	VEA Secondary		Teacher Quality
AWARD							
1. Prior Year Carryover	46,763.00	(2.00)	274,436.00			31,722.00	410,503.00
2. a. Current Year Award	69,750.00		1,040,000.00	9,000.00	202,612.00	143,663.00	1,182,726.00
b. Transferability (NCLB)							
c. Adj Curr Yr Award							
(sum lines 2a and 2b)	69,750.00	0.00	1,040,000.00	9,000.00	202,612.00	143,663.00	1,182,726.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	116,513.00	(2.00)	1,314,436.00	9,000.00	202,612.00	175,385.00	1,593,229.00
REVENUES							
5. Revenue Deferred from Prior Year	28,462.57						170,910.33
6. Cash Received in Current Year	35,737.50	(2.00)	794,435.68	0.00	147,091.50	89,186.95	0.00
7. Contributed Matching Funds							
8. Total Available							
(sum lines 5, 6 & 7)	64,200.07	(2.00)	794,435.68	0.00	147,091.50	89,186.95	170,910.33
EXPENDITURES							
9. Donor-Authorized Expenditures	116,512.57	(2.00)	1,078,099.68	9,000.00	202,612.00	131,893.95	1,168,020.33
10. Non Donor-Authorized Expenditures							
11. Total Expenditures							
(line 9 plus line 10)	116,512.57	(2.00)	1,078,099.68	9,000.00	202,612.00	131,893.95	1,168,020.33
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)	(52,312.50)	0.00	(283,664.00)	(9,000.00)	(55,520.50)	(42,707.00)	(997,110.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	52,312.50		283,664.00	9,000.00	55,520.50	42,707.00	997,110.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.43	0.00	236,336.32	0.00	0.00	43,491.05	425,208.67
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	236,336.00	0.00	0.00	43,491.00	425,208.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	116,512.57	(2.00)	1,078,099.68	9,000.00	202,612.00	131,893.95	1,168,020.33

FEDERAL PROGRAM NAME	Title II, Part A	Title II, Part D	Title II, Part D	Title II, Part D	Title V Innovative	Title III/Immigrant	Title III, Part A NCLB (LEP)	Indian Education
FEDERAL CATALOG NUMBER	84.367A	84.318	84.318	84.318	84.298A	84.365A	84.365	84.060A
RESOURCE CODE	4036	4045	4045	4046	4110	4201	4203	4510
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Principal Training	EETT Formula	EETT Formula	EETT Competitive				
AWARD								
1. Prior Year Carryover		8,041.00	8,041.00	117.00	17,885.00	140,362.00	84,803.00	563.00
2. a. Current Year Award	12,600.00	84,389.00	84,389.00	896,367.00	60,641.00	125,568.00	588,682.00	64,022.00
b. Transferability (NCLB)								
c. Adj Curr Yr Award								
(sum lines 2a and 2b)	12,600.00	84,389.00	84,389.00	896,367.00	60,641.00	125,568.00	588,682.00	64,022.00
3. Required Matching Funds/Other								
4. Total Available Award	12,600.00	92,430.00	92,430.00	896,484.00	78,526.00	265,930.00	673,485.00	64,585.00
(sum lines 1, 2c, & 3)								
REVENUES								
5. Revenue Deferred from Prior Year						140,361.77		
6. Cash Received in Current Year	12,600.00	62,486.62	62,486.62	638,579.18	(1,033.10)	50,227.00	320,276.47	48,520.90
7. Contributed Matching Funds								
8. Total Available	12,600.00	62,486.62	62,486.62	638,579.18	(1,033.10)	190,588.77	320,276.47	48,520.90
(sum lines 5, 6 & 7)								
EXPENDITURES								
9. Donor-Authorized Expenditures	12,600.00	89,898.62	89,898.62	76,974.18	72,635.90	258,720.77	612,677.47	58,844.90
10. Non Donor-Authorized Expenditures								
11. Total Expenditures	12,600.00	89,898.62	89,898.62	76,974.18	72,635.90	258,720.77	612,677.47	58,844.90
(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	0.00	(27,412.00)	(27,412.00)	561,605.00	(73,669.00)	(68,132.00)	(292,401.00)	(10,324.00)
(line 8 minus line 9 plus line 12)								
a. Deferred Revenue				561,605.00				
b. Accounts Payable								
c. Accounts Receivable								
14. Unused Grant Award Calculation	0.00	27,412.00	27,412.00	819,509.82	73,669.00	68,132.00	292,401.00	10,324.00
(line 4 minus line 9)								
15. If Carryover is allowed, enter line 14 amount here	0.00	2,531.38	2,531.38	819,509.82	5,890.10	7,209.23	60,807.53	5,740.10
16. Reconciliation of Revenue	0.00	2,531.00	2,531.00	819,510.00	5,890.00	7,209.00	60,808.00	5,740.09
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,600.00	89,898.62	89,898.62	76,974.18	72,635.90	258,720.77	612,677.47	58,844.90

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER	Instructional Mat'l's	Resource Contract	Infant/Toddler	TOTAL
	93.575	93.575	93.575	
RESOURCE CODE	5035	5080	5095	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	FD12	FD12	FD12	
AWARD				
1. Prior Year Carryover			3,958.00	1,497,386.00
2. a. Current Year Award	4,277.00	6,232.00	4,136.00	14,202,319.00
b. Transferability (NCLB)				0.00
c. Adj Curr Yr Award				
(sum lines 2a and 2b)	4,277.00	6,232.00	4,136.00	14,202,319.00
3. Required Matching Funds/Other				0.00
4. Total Available Award	4,277.00	6,232.00	8,094.00	15,699,705.00
(sum lines 1, 2c, & 3)				
REVENUES				
5. Revenue Deferred from Prior Year				361,352.12
6. Cash Received in Current Year	4,277.00	3,116.00	3,970.00	9,727,759.19
7. Contributed Matching Funds				0.00
8. Total Available	4,277.00	3,116.00	3,970.00	10,089,111.31
(sum lines 5, 6 & 7)				
EXPENDITURES				
9. Donor-Authorized Expenditures	4,277.00	6,232.00	8,094.00	13,868,304.31
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures	4,277.00	6,232.00	8,094.00	13,868,304.31
(line 9 plus line 10)				
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts	0.00	(3,116.00)	(4,124.00)	(3,779,193.00)
(line 8 minus line 9 plus line 12)				
a. Deferred Revenue				786,282.00
b. Accounts Payable				0.00
c. Accounts Receivable		3,116.00	4,124.00	4,565,475.00
14. Unused Grant Award Calculation	0.00	0.00	0.00	1,831,400.69
(line 4 minus line 9)				
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	1,831,400.09
16. Reconciliation of Revenue	4,277.00	6,232.00	8,094.00	13,868,304.31
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)				

SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Staff Development	Low Incidence	Workability	School Improvement	CBET	Tobacco Use Prevnt	Agriculture Vocnl
1. Prior Year Carryover							
2. a. Current Year Award							
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award							
(sum lines 2a, 2b & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year							
7. Contributed Matching Funds							
8. Total Available							
(sum lines 5, 6, & 7)							
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures							
11. Total Expenditures							
(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							
(line 8 minus line 9 plus line 12)							
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation							
(line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)							

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

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Partnership Academy	II/USP	Begin Tchr Support	International Bacc	Specialized Secndry	Child Development	Latch Key
1. Prior Year Carryover	53,089.22	121,694.57	43,170.28	505.59	74,960.54		
2. a. Current Year Award	81,000.00	61,320.00		22,978.00		366,998.00	370,050.00
b. Block Grant Transfers (Obj 8995)						6060	6080
c. Sec 12.40 Transfers (Obj 8998)						8530	8530
d. Adj Curr Yr Award						FD12	FD12
(sum lines 2a, 2b & 2c)	81,000.00	61,320.00	0.00	22,978.00	0.00	366,998.00	370,050.00
3. Required Matching Funds/Other						23,181.91	32,434.00
4. Total Available Award	134,089.22	183,014.57	43,170.28	23,483.59	74,960.54	390,179.91	402,484.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	12,588.70	91,034.48	43,170.68				
6. Cash Received in Current Year	81,000.00	91,980.00		929.36	30,835.88	390,179.91	335,361.47
7. Contributed Matching Funds							
8. Total Available	93,588.70	183,014.48	43,170.68	929.36	30,835.88	390,179.91	335,361.47
(sum lines 5, 6, & 7)							
EXPENDITURES							
9. Donor-Authorized Expenditures	54,831.70	170,771.48	43,170.68	22,095.09	70,624.88	390,179.91	402,484.00
10. Non Donor-Authorized Expenditures						93,776.18	67,893.99
11. Total Expenditures	54,831.70	170,771.48	43,170.68	22,095.09	70,624.88	483,956.09	470,377.99
(line 9 plus line 10)							
12. Amounts Included in Line 6 above for Prior Year Adjustments				16,809.73			1,378.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts	38,757.00	12,243.00	0.00	(4,356.00)	(39,789.00)	0.00	(65,744.53)
(line 8 minus line 9 plus line 12)	38,757.00	12,243.00					
a. Deferred Revenue							
b. Accounts Payable				4,356.00	39,789.00		65,744.53
c. Accounts Receivable							
14. Unused Grant Award Calculation	79,257.52	12,243.09	(0.40)	1,388.50	4,335.66	0.00	0.00
(line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here	79,257.00	12,243.00	0.00	1,388.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	54,831.70	170,771.48	43,170.68	5,285.36	70,624.88	390,179.91	401,106.00

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	1,101,944.75
2. a. Current Year Award	1,492,196.00
b. Block Grant Transfers (Obj 8995)	0.00
c. Sec 12.40 Transfers (Obj 8998)	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b & 2c)	1,492,196.00
3. Required Matching Funds/Other	
4. Total Available Award	55,615.91
(sum lines 1, 2d, & 3)	2,649,756.66
REVENUES	
5. Revenue Deferred from Prior Year	955,317.72
6. Cash Received in Current Year	1,510,847.62
7. Contributed Matching Funds	0.00
8. Total Available	2,466,165.34
(sum lines 5, 6, & 7)	
EXPENDITURES	
9. Donor-Authorized Expenditures	2,171,050.60
10. Non Donor-Authorized Expenditures	161,670.17
11. Total Expenditures	2,332,720.77
(line 9 plus line 10)	
12. Amounts Included in Line 6 above for Prior Year Adjustments	18,187.73
13. Calculation of Deferred Revenue or A/P, & A/R amounts	
(line 8 minus line 9 plus line 12)	313,302.47
a. Deferred Revenue	432,481.00
b. Accounts Payable	0.00
c. Accounts Receivable	119,178.53
14. Unused Grant Award Calculation	
(line 4 minus line 9)	478,706.06
15. If Carryover is allowed, enter line 14 amount here	
16. Reconciliation of Revenue	474,369.00
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,152,862.87

LOCAL PROGRAM NAME	School Readiness	School Ready Pilot	School Nurse Expansion	Character Ed	CTAP	ROP General	ROP Lottery
RESOURCE CODE	9202	9205	9206	9207	9270	9351	9352
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	173,417.55	232,233.65	15,000.00		5,779.22		
2. Current Year Award		42,723.00	150,000.00	10,000.00		2,868,919.00	127,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	173,417.55	274,956.65	165,000.00	10,000.00	5,779.22	2,868,919.00	127,500.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	37,655.85	80,628.75	96,494.63	8,504.14	5,779.86	1,986,159.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	37,655.85	80,628.75	96,494.63	8,504.14	5,779.86	1,986,159.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	130,917.85	132,369.75	164,999.63	8,504.14	4,627.86	2,604,393.00	127,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	130,917.85	132,369.75	164,999.63	8,504.14	4,627.86	2,604,393.00	127,500.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(93,262.00)	(51,741.00)	(68,505.00)	0.00	1,152.00	(618,234.00)	(127,500.00)
a. Deferred Revenue					1,152.00		
b. Accounts Payable	93,262.00	51,741.00	68,505.00			618,234.00	127,500.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	42,499.70	142,586.90	0.37	1,495.86	1,151.36	264,526.00	0.00
15. If Carryover is allowed, enter line 14 amount here	42,500.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	130,917.85	132,369.75	164,999.63	8,504.14	4,627.86	2,604,393.00	127,500.00

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

LOCAL PROGRAM NAME	ROP Carl Perkins	ROP Tech Prep	ROP Equipment	ROP Facilities	ROP Local Network	Med Admin Activity	Pacific Life Fndtn
RESOURCE CODE	9353	9354	9357	9359	9360	9503	9505
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover						161,426.82	
2. Current Year Award	169,439.00	4,500.00	100,000.00	140,000.00	11,807.00	193,304.00	2,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2, & 3)	169,439.00	4,500.00	100,000.00	140,000.00	11,807.00	354,730.82	2,500.00
REVENUES							
5. Revenue Deferred from Prior Year						161,426.70	
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	193,304.47	2,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	354,731.17	2,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	169,439.00	4,500.00	0.00	4,393.00	11,807.00	183,058.17	2,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (line 9 plus line 10)	169,439.00	4,500.00	0.00	4,393.00	11,807.00	183,058.17	2,500.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(169,439.00)	(4,500.00)	0.00	(4,393.00)	(11,807.00)	171,673.00	0.00
a. Deferred Revenue						171,673.00	
b. Accounts Payable							
c. Accounts Receivable	169,439.00	4,500.00		4,393.00	11,807.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	100,000.00	135,607.00	0.00	171,672.65	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	171,673.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	169,439.00	4,500.00	0.00	4,393.00	11,807.00	183,058.17	2,500.00

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

LOCAL PROGRAM NAME	Beckman Science	Nutrition Network	Project Tomorrow	OC on Track	TOTAL
RESOURCE CODE	9507	9508	9510	9511	
REVENUE OBJECT	8677	8677	8677	8677	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	218.92	179,279.24			767,355.40
2. Current Year Award	50,000.00	370,880.00	10,876.00	20,000.29	4,272,448.29
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2, & 3)	50,218.92	550,159.24	10,876.00	20,000.29	5,039,803.69
REVENUES					
5. Revenue Deferred from Prior Year	218.39				167,424.95
6. Cash Received in Current Year	50,000.00	165,536.61	10,876.00	20,000.29	2,651,659.74
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	50,218.39	165,536.61	10,876.00	20,000.29	2,819,084.69
EXPENDITURES					
9. Donor-Authorized Expenditures	47,571.39	258,267.31	2,243.00	7,966.29	3,865,057.39
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (line 9 plus line 10)	47,571.39	258,267.31	2,243.00	7,966.29	3,865,057.39
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,647.00	(92,730.70)	8,633.00	12,034.00	(1,045,972.70)
a. Deferred Revenue	2,647.00				174,320.00
b. Accounts Payable		974.72			22,793.72
c. Accounts Receivable		93,705.42			1,243,086.42
14. Unused Grant Award Calculation (line 4 minus line 9)	2,647.53	291,891.93	8,633.00	12,034.00	1,174,746.30
15. If Carryover is allowed, enter line 14 amount here	2,647.00	157,584.00	0.00	12,034.00	386,438.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	47,571.39	258,267.31	2,243.00	7,966.29	3,865,057.39

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

FEDERAL PROGRAM NAME	Nat'l School Lunch	LEA Medi Option	TOTAL
FEDERAL CATALOG NUMBER	10,555	93,778	
RESOURCE CODE	5310	5640	
REVENUE OBJECT	8220	8290	
LOCAL DESCRIPTION (if any)	FD13		
AWARD			
1. Prior Year Restricted Ending Balance	0.00	209,804.67	209,804.67
2. Current Year Award	3,744,146.00	492,579.83	4,236,725.83
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2, & 3)	3,744,146.00	702,384.50	4,446,530.50
REVENUES			
5. Cash Received in Current Year	3,054,054.05	492,579.83	3,546,633.88
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	690,091.95	0.00	690,091.95
b. Non-current Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	690,091.95	0.00	690,091.95
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	3,744,146.00	492,579.83	4,236,725.83
EXPENDITURES			
10. Donor-Authorized Expenditures	3,744,146.00	541,560.50	4,285,706.50
11. Non Donor-Authorized Expenditures	3,257,306.24		3,257,306.24
12. Total Expenditures (line 10 plus line 11)	7,001,452.24	541,560.50	7,543,012.74
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	160,824.00	160,824.00

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

STATE PROGRAM NAME	EIA/LEP	G.A.T.E.	Facility Assessment	ELAP	CPSLA	School Safety	CAHSEE Assist
STATE ID NUMBER (if any)							
RESOURCE CODE	7091	7140	6226	6286	6296	6405	7055
REVENUE OBJECT	8311	8311	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					Library FY99		
AWARD							
1. Prior Year Restricted Ending Balance	184,503.46		63,260.00	524,867.01	2,991.57	21,121.10	
2. a. Current Year Award	2,151,669.00	237,310.00	0.00	247,000.00	123.00	400,128.00	37,800.00
b. Block Grant Transfers (Obj 8995)							
c. Sec 12.40 Transfers (Obj 8998)	(215,167.00)	(23,731.00)					
d. Adj Curr Yr Award (sum lines 2a, 2b & 2c)	1,936,502.00	213,579.00	0.00	247,000.00	123.00	400,128.00	37,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,121,005.46	213,579.00	63,260.00	771,867.01	3,114.57	421,249.10	37,800.00
REVENUES							
5. Cash Received in Current Year	1,936,502.00	193,088.37	0.00	247,000.00	123.00		37,800.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	20,490.63	0.00	0.00	0.00	400,128.00	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	20,490.63	0.00	0.00	0.00	400,128.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,936,502.00	213,579.00	0.00	247,000.00	123.00	400,128.00	37,800.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,858,102.46	213,579.00	63,260.00	524,913.01	3,114.57	363,235.10	16,430.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,858,102.46	213,579.00	63,260.00	524,913.01	3,114.57	363,235.10	16,430.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	262,903.00	0.00	0.00	246,954.00	0.00	58,014.00	21,370.00

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

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Ed Tech Staff Devlp	IMFRP	Inst Mat - ELL	Instl Mat-Williams	CPARP	Math & Reading Staff Development	AB75 Principal Training
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	7120	7156	7157	7158	7271	7294	7325
b. Block Grant Transfers (Obj 8995)	8590	8590	8590	8590	8590	8590	8590
c. Sec 12.40 Transfers (Obj 8998)					Peer Asst Review		
d. Adj Curr Yr Award (sum lines 2a, 2b & 2c)	395.02	1,145,644.00		321,123.13	153,255.13		28,774.31
3. Required Matching Funds/Other	0.00	1,710,753.00	131,424.00		128,686.00	93,750.00	5,400.00
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	1,710,753.00	131,424.00	0.00	115,817.00	93,750.00	5,400.00
		26,919.23		3,474.39			
	395.02	2,883,316.23	131,424.00	324,597.52	269,072.13	93,750.00	34,174.31
REVENUES							
5. Cash Received in Current Year	0.00	1,710,753.00	131,424.00	0.00	115,817.00	115,000.00	5,400.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	(21,250.00)	0.00
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	(21,250.00)	0.00
8. Contributed Matching Funds		26,919.23		3,474.39			
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,737,672.23	131,424.00	3,474.39	115,817.00	93,750.00	5,400.00
EXPENDITURES							
10. Donor-Authorized Expenditures	395.02	1,976,030.23	131,424.00	190,839.52	112,231.13	77,215.00	11,148.31
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	395.02	1,976,030.23	131,424.00	190,839.52	112,231.13	77,215.00	11,148.31
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	907,286.00	0.00	133,758.00	156,841.00	16,535.00	23,026.00

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

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Sophomore Counseling	Pupil Retention Block Grant	Tchr Credentialing Block Grant	Prof Development Block Grant	Targeted Inst Imprv Block Grant	School/Library Impr Block Grant	State Meal
1. Prior Year Restricted Ending Balance	22,161.31						
2. a. Current Year Award	0.00	79,509.00	423,810.00	1,484,904.00	1,751,896.00	2,061,297.00	245,687.00
b. Block Grant Transfers (Obj 8995)				(91,248.00)	198,873.00	(309,078.00)	
c. Sec 12.40 Transfers (Obj 8998)							
d. Adj Curr Yr Award (sum lines 2a, 2b & 2c)	0.00	79,509.00	423,810.00	1,393,656.00	1,950,769.00	1,752,219.00	245,687.00
3. Required Matching Funds/Other					226,127.00		
4. Total Available Award (sum lines 1, 2d, & 3)	22,161.31	79,509.00	423,810.00	1,393,656.00	2,176,896.00	1,752,219.00	245,687.00
REVENUES							
5. Cash Received in Current Year	0.00	66,955.00	423,810.00	651,204.00	1,772,588.00	1,339,961.00	200,090.69
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2d minus lines 5 & 6)	0.00	12,554.00	0.00	742,452.00	178,181.00	412,258.00	45,596.31
b. Non-current Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	12,554.00	0.00	742,452.00	178,181.00	412,258.00	45,596.31
8. Contributed Matching Funds					254,645.12		
9. Total Available (sum lines 5, 7c, & 8)	0.00	79,509.00	423,810.00	1,393,656.00	2,205,414.12	1,752,219.00	245,687.00
EXPENDITURES							
10. Donor-Authorized Expenditures	22,161.31	19,010.00	390,257.00	1,393,656.00	2,176,896.00	1,481,340.00	245,687.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	22,161.31	19,010.00	390,257.00	1,393,656.00	2,205,414.12	1,481,340.00	245,687.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	60,499.00	33,553.00	0.00	0.00	270,879.00	0.00

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

STATE PROGRAM NAME STATE ID NUMBER (if any)	Adult Education	Special Education	Home to School	TOTAL
RESOURCE CODE	6390	6500	7230/7240	
REVENUE OBJECT	8011	8311/8319/8590	8311/8699/8675	
LOCAL DESCRIPTION (if any)	FD11	8791/8091/8995	8995/8998	
AWARD				
1. Prior Year Restricted Ending Balance				2,468,096.04
2. a. Current Year Award	32,063.00	17,218,726.00	2,444,433.21	30,886,368.21
b. Block Grant Transfers (Obj 8995)				0.00
c. Sec 12.40 Transfers (Obj 8998)		91,248.00	110,205.00	0.00
d. Adj Curr Yr Award			251,767.00	0.00
(sum lines 2a, 2b & 2c)	32,063.00	17,309,974.00	2,806,405.21	30,886,368.21
3. Required Matching Funds/Other	2,468.00	5,126,384.00	262,339.00	5,647,711.62
4. Total Available Award	34,531.00	22,436,358.00	3,068,744.21	39,002,175.87
(sum lines 1, 2d, & 3)				
REVENUES				
5. Cash Received in Current Year	30,678.00	15,673,368.14	2,628,005.21	27,279,567.41
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable	1,385.00	1,636,605.86	178,400.00	3,606,800.80
(line 2d minus lines 5 & 6)				0.00
b. Non-current Accounts Receivable				
c. Current Accounts Receivable	1,385.00	1,636,605.86	178,400.00	3,606,800.80
(line 7a minus line 7b)	2,468.47	5,126,384.00	262,339.00	5,676,230.21
8. Contributed Matching Funds				
9. Total Available	34,531.47	22,436,358.00	3,068,744.21	36,562,598.42
(sum lines 5, 7c, & 8)				
EXPENDITURES				
10. Donor-Authorized Expenditures	34,146.44	22,436,358.00	3,068,744.21	36,810,173.31
11. Non Donor-Authorized Expenditures		6,794,696.24	3,664,562.81	10,487,777.17
12. Total Expenditures	34,146.44	29,231,054.24	6,733,307.02	47,297,950.48
(line 10 plus line 11)				
RESTRICTED ENDING BALANCE				
13. Current Year	384.56	0.00	0.00	2,192,002.56
(line 4 minus line 10)				

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

LOCAL PROGRAM NAME	AB75 Princ Train	British Petroleum	CASA Donation	BTSA Donation	TOTAL
RESOURCE CODE	7325	9509	9602	9605	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	4,300.00	10,018.98	2,653.75	28,347.55	45,320.28
2. Current Year Award	14,500.00				14,500.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2, & 3)	18,800.00	10,018.98	2,653.75	28,347.55	59,820.28
REVENUES					
5. Cash Received in Current Year	14,500.00				14,500.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00
b. Non-current Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	14,500.00	0.00	0.00	0.00	14,500.00
EXPENDITURES					
10. Donor-Authorized Expenditures	18,800.00	10,018.98	358.75	28,347.55	57,525.28
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	18,800.00	10,018.98	358.75	28,347.55	57,525.28
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	2,295.00	0.00	2,295.00

Section I - Expenditures	Funds 01, 09, and 62			2005/06 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	221,432,654.11
B. Less all federal expenditures not allowed for MOE (resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	14,304,956.81
C. Less state and local expenditures not allowed for MOE: (all resources, except federal as identified in Line I.B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	110,051.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	566,443.18
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	367,132.82
4. Other Transfers Out	All	9200	7200-7299	9,395,160.98
5. Interfund Transfers Out	All	9300	7600-7629	2,149,454.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	2,905,964.78
8. Tuition (revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	411,015.99
9. PERS Reduction	All	All	3801-3802	856,666.51
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			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				16,761,889.87
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	6,192.17
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				190,371,999.60
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus line F)				190,371,999.60

		2005/06 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		29,452.76
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27)	508,482.00 Divided by 700	726.40
C. Total ADA before adjustments (Lines A plus B)		30,179.16
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		30,179.16
F. Expenditures per ADA (Line I.G divided by line II.E)		\$6,308.06
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Enter expenditures from prior year Form NCMOE, Line I.E/Line II.D)	198,065,336.98	6,440.64
B. Required effort (Line A times 90%)	178,258,803.28	5,796.58
C. Current year expenditure (Line I.G/line II.F)	190,371,999.60	6,308.06
D. MOE deficiency amount, if any (Line B minus line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2007-08 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Charter School Adjustments		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,315,000.00		52,315,000.00		355,000.00	51,960,000.00	
Capital Leases Payable	832,153.00		832,153.00	23,384.00		855,537.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,240,000.00		13,240,000.00		1,055,000.00	12,185,000.00	
Other Postemployment Benefits	61,685,000.01		61,685,000.01	2,285,151.00		63,970,151.01	
Compensated Absences Payable	2,672,785.00		2,672,785.00	0.01		2,672,785.01	
Governmental activities long-term liabilities	130,744,938.01	0.00	130,744,938.01	2,308,535.01	1,410,000.00	131,643,473.02	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Other Postemployment Benefits			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2005/06 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress			0.00	3,033,520.00		3,033,520.00
Total capital assets not being depreciated	19,687,697.00	0.00	19,687,697.00	3,033,520.00	0.00	22,721,217.00
Capital assets being depreciated:						
Land Improvements	11,540,284.00		11,540,284.00	179,810.00		11,720,094.00
Buildings	74,997,197.00		74,997,197.00	1,585,618.00		76,582,815.00
Equipment	14,566,572.00		14,566,572.00	959,632.00		15,526,204.00
Total capital assets being depreciated	101,104,053.00	0.00	101,104,053.00	2,725,060.00	0.00	103,829,113.00
Accumulated Depreciation for:						
Land Improvements	(7,951,087.00)		(7,951,087.00)	(566,415.00)		(8,517,502.00)
Buildings	(42,195,896.00)		(42,195,896.00)	(1,600,564.00)		(43,796,460.00)
Equipment	(9,413,991.00)		(9,413,991.00)	(761,546.00)		(10,175,537.00)
Total accumulated depreciation	(59,560,974.00)	0.00	(59,560,974.00)	(2,928,525.00)	0.00	(62,489,499.00)
Total capital assets being depreciated, net	41,543,079.00	0.00	41,543,079.00	(203,465.00)	0.00	41,339,614.00
Governmental activity capital assets, net	61,230,776.00	0.00	61,230,776.00	2,830,055.00	0.00	64,060,831.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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Unaudited Actuals
2005/06 Unaudited Actuals
Technical Review Checks

Orange Unified

Orange County

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

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

IMPORT CHECKS

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

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

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

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

ACCOUNT				
FD - RS -PY-	GO - FN - OB	RESOURCE	FUNCTION	VALUE
01-7394-0-0000-	7200-5600	7394	7200	217,748.90
Explanation:These costs are the portion of the Targeted Instructional Improvement Block Grant assigned to the Educational Technology program that support the districtwide informational systems.				
01-7394-0-0000-	7700-2300	7394	7700	83,019.00
Explanation:Same explanation as above.				
01-7394-0-0000-	7700-2400	7394	7700	421,966.78
01-7394-0-0000-	7700-3202	7394	7700	70,143.64
01-7394-0-0000-	7700-3302	7394	7700	38,134.16
01-7394-0-0000-	7700-3402	7394	7700	54,758.32
01-7394-0-0000-	7700-3502	7394	7700	2,100.74
01-7394-0-0000-	7700-3602	7394	7700	12,627.00
01-7394-0-0000-	7700-3802	7394	7700	16,551.77
01-7394-0-0000-	7700-4300	7394	7700	37,841.79
01-7394-0-0000-	7700-4400	7394	7700	30,651.72
01-7394-0-0000-	7700-5200	7394	7700	7,229.87
01-7394-0-0000-	7700-5600	7394	7700	46,153.14
01-7394-0-0000-	7700-5800	7394	7700	156,971.01
01-7394-0-0000-	7700-5900	7394	7700	144,639.14
01-7394-0-0000-	7700-6400	7394	7700	7,892.93

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500, 6510, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for Agency Funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (Objects 9100-9499) minus Liabilities (Objects 9500-9699) must total zero by fund and resource for Agency Funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to -0- for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to -0- for all funds. PASSED

INTERFD-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to -0- for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to -0- by function. PASSED

INTERFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to -0- by function. PASSED

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

RL-TRANSFER - (F) - Revenue Limit Transfers (Objects 8091 and 8099) must net to -0-, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to -0- by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to -0- by fund. PASSED

INTRA FD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to -0- by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to -0- by function. PASSED

INTRA FD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) must net to -0- by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to -0- by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to -0- by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to -0- by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to -0- by fund. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the State Lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (Objects 9700-9789) must agree with Fund Equity (Assets [Objects 9100-9499] minus Liabilities [Objects 9500-9699]). PASSED

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

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

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

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

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

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

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with E.C. Section 42127(i), selection of a Budget Adoption Cycle must be provided. Check "single" or "dual" on Form CA. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Education of Adults in County Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities

(Resource 6015, Goal 4620) should not be reported. PASSED

DAY-ADA - (F) - If Community Day Schools ADA is reported in Form A, Line 1.g. or 4.e., general ledger data for Community Day Schools (Resource 2430) and Form DAY (Community Day Schools) must be provided. PASSED

DAY-NO-ADA - (W) - If Community Day Schools ADA is not reported in Form A, Line 1.g. or 4.e., general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/keyed, supplemental data should be entered on Form 51A (Analysis of Bonded Indebtedness). PASSED

DEBT-IMPORT - (F) - If Long-Term Debt amounts are imported/keyed, the Long-Term Debt supplemental data, Form DEBT, must be provided. PASSED

LOT-IMPORT - (F) - If Lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered on Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered on Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

ROP-IMPORT - (F) - If Regional Occupational Center/Program (Goal 6000) amounts are imported, Form ROP must be provided. PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved. PASSED

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

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

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

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

should agree with the ADA reported on Form RL, Line 5b. PASSED

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

CURRENT-CALC-EXP - (W) - If the district is not exempt from E.C. Section 41372, the Percent of Current Cost of Education Expended for Classroom Compensation (Line 14 on Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under E.C. Section 41372. PASSED

IC-CU-CENTRAL-ADMIN - (W) - Percentage of total classroom units attributable to Other General Administration, Data Processing Services, and Plant Maintenance & Operations in Form ICR should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The percentage of indirect costs before the carry-forward adjustment (Form ICR, Part III, Item C) is between 2% and 9%. PASSED

IC-NEGATIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Item D) should not be negative. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Item A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Item B6) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs should not be less than 5%. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile on Form TRAN, Schedule III, Line H1, should not exceed \$10. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil on Form TRAN, Schedule III, Line H2, exceeds \$6,000 for Home-to-School and/or \$10,000 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. Please review Form TRAN, paying special attention that the average number of pupils transported entered on Schedule I, Line B1 is accurate and that expenditures for "other miles" have been excluded from transportation costs reported. EXCEPTION

SD/OI

Bus Operating Expense (Sch. III, Line G)	3,359,902.98	
Average Pupils Transported One Way (Sch. I, Line B1)	61.00	
Cost Per Pupil (Sch. III, Line H2)		55,080.38

Explanation: The calculated cost per SH/OH pupil exceeds \$10,000 due to Orange Unified spanning 108 square miles. Other districts in our county with larger enrollment span 12 square miles thereby, traveling shorter distances.

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total general fund expenditures in Form PCR should agree with total general fund expenditures in Fund 01 (Objects 1000-7999). PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT), for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit Supplemental Data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet data (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations (Form GANN) must be provided. PASSED

CHK-UNBALANCED-DATA - (W) - If unbalanced or incomplete data exists in any of the forms, it must be corrected before an official export can be completed. PASSED

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

Checks Completed.

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Unaudited Actuals
2006/07 Budget
Technical Review Checks

Orange Unified

Orange County

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

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

IMPORT CHECKS

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

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

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

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

ACCOUNT						
FD - RS	-PY-	GO - FN	- OB	RESOURCE	FUNCTION	VALUE
01-7394-0-0000-7200-5600				7394	7200	216,214.00
Explanation: These costs are the portion of the Targeted Instructional Improvement Block Grant assigned to the Educational Technology program that support the districtwide informational systems.						
01-7394-0-0000-7700-2300				7394	7700	90,816.00
Explanation: Same explanation as above.						
01-7394-0-0000-7700-2400				7394	7700	459,885.00
01-7394-0-0000-7700-3202				7394	7700	77,251.00
01-7394-0-0000-7700-3302				7394	7700	42,129.00
01-7394-0-0000-7700-3402				7394	7700	56,075.00
01-7394-0-0000-7700-3502				7394	7700	275.00
01-7394-0-0000-7700-3602				7394	7700	15,365.00
01-7394-0-0000-7700-3802				7394	7700	20,469.00
01-7394-0-0000-7700-4300				7394	7700	26,100.00
01-7394-0-0000-7700-4400				7394	7700	37,600.00
01-7394-0-0000-7700-5200				7394	7700	3,800.00
01-7394-0-0000-7700-5600				7394	7700	61,400.00
01-7394-0-0000-7700-5800				7394	7700	105,516.00
01-7394-0-0000-7700-5900				7394	7700	140,009.00
01-7394-0-0000-7700-6400				7394	7700	10,000.00

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500, 6510, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to -0- for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to -0- for all funds. PASSED

INTERFD-DIR-SUPP - (F) - Transfers of Direct Support Costs - Interfund (Object 7380) must net to -0- for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to -0- by function. PASSED

INTERFD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs - Interfund

(Object 7380) must net to -0- by function. PASSED

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

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

RL-TRANSFER - (F) - Revenue Limit Transfers (Objects 8091 and 8099) must net to -0-, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to -0- by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to -0- by fund. PASSED

INTRA FD-DIR-SUPP - (F) - Transfers of Direct Support Costs (Object 7370) must net to -0- by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to -0- by function. PASSED

INTRA FD-DIR-SUPP-FN - (F) - Transfers of Direct Support Costs (Object 7370) must net to -0- by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to -0- by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to -0- by fund. PASSED

BLOCK-GRANT-TRANSFER - (F) - Categorical Education Block Grant Transfers (Object 8995) must net to -0- by fund. PASSED

CAT-TRANSFER - (F) - Categorical Flexibility Transfers (Object 8998) must net to -0- by fund. PASSED

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

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

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

EXCESS-DESIGNATIONSB - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (object 979Z) should be positive

by resource, by fund. PASSED

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

EXPORT CHECKS

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

RL-SUPP-PROVIDE - (F) - Revenue Limit Supplemental Data (Form RL) must be provided. PASSED

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

CHK-UNBALANCED-DATA - (W) - If unbalanced or incomplete data exists in any of the forms, it must be corrected before an official export can be completed. PASSED

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

Checks Completed.

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	146,816,845.00	5,126,384.00	151,943,229.00	154,319,864.00	5,551,584.00	159,871,448.00	5.2%
2) Federal Revenue		8100-8299	1,335.00	14,342,281.14	14,343,616.14	0.00	15,069,342.00	15,069,342.00	5.1%
3) Other State Revenue		8300-8599	12,795,730.10	32,565,445.64	45,361,175.74	12,745,581.00	32,714,611.00	45,460,192.00	0.2%
4) Other Local Revenue		8600-8799	7,307,384.15	4,468,205.58	11,773,589.73	7,275,580.00	5,333,523.00	12,609,103.00	7.1%
5) TOTAL, REVENUES			166,921,294.25	56,500,316.36	223,421,610.61	174,341,025.00	58,669,060.00	233,010,085.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	83,544,270.59	23,669,237.93	107,213,508.52	87,566,723.00	24,041,980.00	111,608,703.00	4.1%
2) Classified Salaries		2000-2999	17,762,601.94	15,954,553.99	33,717,155.93	18,685,391.00	16,741,672.00	35,427,063.00	5.1%
3) Employee Benefits		3000-3999	28,176,369.77	10,436,695.15	38,613,064.92	33,039,501.00	10,608,157.00	43,647,658.00	13.0%
4) Books and Supplies		4000-4999	1,446,805.97	8,037,911.39	9,484,717.36	3,029,436.00	11,382,272.00	14,411,708.00	51.9%
5) Services and Other Operating Expenditures		5000-5999	9,689,586.81	8,945,339.99	18,634,926.80	10,604,787.00	9,666,924.00	20,271,711.00	8.8%
6) Capital Outlay		6000-6999	288,834.08	287,586.83	576,420.91	524,471.00	314,306.00	838,777.00	45.5%
7) Other Outgo (excluding Transfers of Indirect/ Direct Support Costs)		7100-7299 7400-7499	8,403,631.72	2,999,024.98	11,402,656.70	7,833,868.00	2,984,399.00	10,818,267.00	-5.1%
8) Transfers of Indirect/Direct Support Costs		7300-7399	(3,372,755.18)	3,013,504.15	(359,251.03)	(3,132,136.00)	2,990,191.00	(141,947.00)	-60.5%
9) TOTAL, EXPENDITURES			145,939,345.70	73,343,854.41	219,283,200.11	158,152,039.00	78,727,901.00	236,879,940.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,981,948.55	(16,843,538.05)	4,138,410.50	16,188,986.00	(20,058,841.00)	(3,869,855.00)	-193.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7610-7629	1,005,116.00	1,144,338.00	2,149,454.00	91,175.00	1,164,825.00	1,256,000.00	-41.6%
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	(17,602,582.33)	17,602,582.33	0.00	(18,868,929.00)	18,868,929.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,607,698.33)	16,458,244.33	(2,149,454.00)	(18,980,104.00)	17,704,104.00	(1,256,000.00)	-41.6%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,374,250.22	(385,293.72)	1,988,956.50	(2,771,118.00)	(2,354,737.00)	(5,125,855.00)	-357.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,978,640.96	2,740,030.72	19,718,671.68	19,352,891.18	2,354,737.00	21,707,628.18	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,978,640.96	2,740,030.72	19,718,671.68	19,352,891.18	2,354,737.00	21,707,628.18	10.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,978,640.96	2,740,030.72	19,718,671.68	19,352,891.18	2,354,737.00	21,707,628.18	10.1%
2) Ending Balance, June 30 (E + F1e)			19,352,891.18	2,354,737.00	21,707,628.18	16,581,773.18	0.00	16,581,773.18	-23.6%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
Stores		9712	141,159.55	0.00	141,159.55	150,000.00	0.00	150,000.00	6.3%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	6,642,980.00	0.00	6,642,980.00	7,144,078.00	0.00	7,144,078.00	7.5%
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	2,326,486.62	2,354,737.00	4,683,223.62	456,127.00	0.00	456,127.00	-90.3%
El Rancho Beginning Balance	0000	9780	271,278.00						
Non-Resident Tuition	0000	9780	56,126.62						
School Site API Grant Awards	0000	9780	182,186.00						
School Site Carryover	0000	9780	252,870.00						
School Site/Department Donations	0000	9780	576,483.00						
Summer School to fund 9th Grade CSR	0000	9780	153,543.00						
Negotiations 1.5%	0000	9780	836,000.00						
Medi-Cal Billing	5640	9780		160,824.00					
English Language Acquisition Program	6286	9780		246,954.00					
School Safety	6405	9780		58,014.00					
CAHSEE	7055	9780		21,370.00					
EIA	7091	9780		262,903.00					
Instructional Materials	7156	9780		907,286.00					
Williams-instructional Materials	7158	9780		133,758.00					
PAR	7271	9780		156,841.00					
Staff Development Math/Reading	7294	9780		16,535.00					
Principals' Training AB75	7325	9780		23,026.00					
Pupil Retention Block	7390	9780		60,499.00					
Teacher Credentialing Block	7392	9780		33,553.00					
SLIP	7395	9780		270,879.00					
CASA Donations	9010	9780		2,295.00					
El Rancho Beginning Balance	0000	9780				400,000.00		400,000.00	
Non-Resident Tuition	0000	9780				56,127.00		56,127.00	
c) Undesignated Amount			10,115,265.01	0.00	10,115,265.01				
d) Unappropriated Amount						8,708,568.18	0.00	8,708,568.18	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,870,593.03	(944,049.40)	20,926,543.63				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	145,511.34	0.00	145,511.34				
c) in Revolving Fund		9130	125,000.00	0.00	125,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	355,803.95	184,354.83	540,158.78				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,467,900.21	10,025,601.77	12,493,501.98				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,641,312.69	0.00	5,641,312.69				
6) Stores		9320	141,159.55	0.00	141,159.55				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			30,747,280.77	9,265,907.20	40,013,187.97				
H. LIABILITIES									
1) Accounts Payable		9500	10,700,244.93	4,374,193.38	15,074,438.31				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	688,281.91	1,143,894.10	1,832,176.01				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	5,863.00	1,393,083.00	1,398,946.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			11,394,389.84	6,911,170.48	18,305,560.32				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			19,352,890.93	2,354,736.72	21,707,627.65				

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	41,220,586.76	0.00	41,220,586.76	46,776,496.00	0.00	46,776,496.00	13.5%
Charter Schools General Purpose Entitlement - State Aid		8015	1,595,962.00	0.00	1,595,962.00	1,741,720.00	0.00	1,741,720.00	9.1%
State Aid - Prior Years		8019	(53,872.00)	0.00	(53,872.00)	(40,000.00)	0.00	(40,000.00)	-25.7%
Tax Relief Subventions									
Homeowners' Exemptions		8021	1,080,272.30	0.00	1,080,272.30	1,080,272.00	0.00	1,080,272.00	0.0%
Timber Yield Tax		8022	61.82	0.00	61.82	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	51.00	0.00	51.00	New
County & District Taxes									
Secured Roll Taxes		8041	90,688,312.02	0.00	90,688,312.02	97,562,733.00	0.00	97,562,733.00	7.6%
Unsecured Roll Taxes		8042	4,026,367.83	0.00	4,026,367.83	4,015,603.00	0.00	4,015,603.00	-0.3%
Prior Years' Taxes		8043	2,129,138.20	0.00	2,129,138.20	2,129,853.00	0.00	2,129,853.00	0.0%
Supplemental Taxes		8044	5,816,417.46	0.00	5,816,417.46	5,600,000.00	0.00	5,600,000.00	-3.7%
Education Revenue Augmentation Fund (ERAF)		8045	4,483,461.49	0.00	4,483,461.49	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,580.79	0.00	2,580.79	2,500.00	0.00	2,500.00	-3.1%
Penalties and Interest on Delinquent Revenue Limit Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6.67	0.00	6.67	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(3.34)	0.00	(3.34)	0.00	0.00	0.00	-100.0%
Subtotal, Revenue Limit Sources			150,989,292.00	0.00	150,989,292.00	158,869,228.00	0.00	158,869,228.00	5.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,126,384.00)		(5,126,384.00)	(5,551,584.00)		(5,551,584.00)	8.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		5,126,384.00	5,126,384.00		5,551,584.00	5,551,584.00	8.3%
ROC/P Apprentice Hours Transfer	6350	8091		0.00	0.00		0.00	0.00	0.0%
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	953,937.00	0.00	953,937.00	1,002,220.00	0.00	1,002,220.00	5.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			146,816,845.00	5,126,384.00	151,943,229.00	154,319,864.00	5,551,584.00	159,871,448.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,960,386.00	4,960,386.00	0.00	4,910,782.00	4,910,782.00	-1.0%
Special Education Discretionary Grants		8182	0.00	472,624.00	472,624.00	0.00	466,684.00	466,684.00	-1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		8,014,340.46	8,014,340.46		8,918,213.00	8,918,213.00	11.3%
Vocational and Applied Technology Education	3500-3699	8290		211,612.00	211,612.00		197,556.00	197,556.00	-6.6%
Safe and Drug Free Schools	3700-3799	8290		131,893.95	131,893.95		156,985.00	156,985.00	19.0%
JTPA / WIA	5600-5625	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,335.00	551,424.73	552,759.73	0.00	419,122.00	419,122.00	-24.2%
TOTAL, FEDERAL REVENUE			1,335.00	14,342,281.14	14,343,616.14	0.00	15,069,342.00	15,069,342.00	5.1%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		16,371,806.00	16,371,806.00		17,329,093.00	17,329,093.00	5.8%
Prior Years	6500	8319		133,304.00	133,304.00		0.00	0.00	-100.0%
Gifted and Talented Pupils	7140	8311		237,309.00	237,309.00		246,174.00	246,174.00	3.7%
Home-to-School Transportation	7230-7235	8311		1,788,707.00	1,788,707.00		1,896,454.00	1,896,454.00	6.1%
School Improvement Program	7260-7265	8311		284,062.12	284,062.12		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		2,151,669.00	2,151,669.00		2,279,048.00	2,279,048.00	5.9%
Spec. Ed. Transportation	7240	8311		626,442.00	626,442.00		664,921.00	664,921.00	6.1%
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	1.00	1.00	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,375,345.00	0.00	7,375,345.00	7,516,513.00	0.00	7,516,513.00	1.9%
Class Size Reduction, Grade Nine		8435	813,504.00	0.00	813,504.00	860,205.00	0.00	860,205.00	5.7%
Charter Schools Categorical Block Grant		8480	306,963.00	0.00	306,963.00	392,926.00	0.00	392,926.00	28.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	262,785.00	0.00	262,785.00	0.00	0.00	0.00	-100.0%
State Lottery Revenue		8560	3,788,955.25	848,107.68	4,637,062.93	3,716,794.00	827,933.00	4,544,727.00	-2.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miller Unruh Reading Program	7200	8590		0.00	0.00		0.00	0.00	0.0%
Demo Program, Reading & Math	7050	8590		0.00	0.00		0.00	0.00	0.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170, 7180	8590		1,842,177.00	1,842,177.00		1,868,100.00	1,868,100.00	1.4%
Staff Development	7292, 7294, 7295, 7305, 7315	8590		93,750.00	93,750.00		0.00	0.00	-100.0%
Tenth Grade Counseling	7375	8590		0.00	0.00		0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590		0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590		43,420.01	43,420.01		56,916.00	56,916.00	31.1%
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		79,509.00	79,509.00		83,628.00	83,628.00	5.2%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590		423,810.00	423,810.00		253,852.00	253,852.00	-40.1%
Professional Development Block Grant	7393	8590		1,484,904.00	1,484,904.00		1,319,461.00	1,319,461.00	-11.1%
Targeted Instructional Improvement Block Grant	7394	8590		1,751,896.00	1,751,896.00		1,857,351.00	1,857,351.00	6.0%
School and Library Improvement Block Grant	7395	8590		2,061,297.00	2,061,297.00		2,182,506.00	2,182,506.00	5.9%
All Other State Revenue	All Other	8590	248,177.85	2,245,274.83	2,493,452.68	259,143.00	1,849,174.00	2,108,317.00	-15.4%
TOTAL, OTHER STATE REVENUE			12,795,730.10	32,565,445.64	45,361,175.74	12,745,581.00	32,714,611.00	45,460,192.00	0.2%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	536,192.63	0.00	536,192.63	425,000.00	0.00	425,000.00	-20.7%
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	373.00	0.00	373.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	242,243.67	0.00	242,243.67	180,000.00	0.00	180,000.00	-25.7%
Interest		8660	1,832,566.55	30,393.62	1,862,960.17	1,752,807.00	32,193.00	1,785,000.00	-4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,670.32	0.00	3,670.32	0.00	0.00	0.00	-100.0%
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	262,339.00	262,339.00	0.00	260,000.00	260,000.00	-0.9%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	3,865,057.39	3,865,057.39	0.00	4,731,955.00	4,731,955.00	22.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	364,563.14	0.00	364,563.14	383,154.00	0.00	383,154.00	5.1%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	3.34	0.00	3.34	0.00	0.00	0.00	-100.0%
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	251,817.51	86,842.57	338,660.08	242,500.00	74,806.00	317,306.00	-6.3%
Tuition		8710	411,015.99	0.00	411,015.99	464,370.00	0.00	464,370.00	13.0%
Transfers from Sponsoring LEAs to Charter Schools in Lieu of Property Taxes		8780	3,664,938.00	0.00	3,664,938.00	3,827,749.00	0.00	3,827,749.00	4.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments									
Special Education SELPA Transfers									
From Districts	6500	8791	0.00	221,573.00	221,573.00	0.00	234,569.00	234,569.00	5.9%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts	6350, 6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6350, 6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6350, 6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,307,384.15	4,466,205.58	11,773,589.73	7,275,580.00	5,333,523.00	12,609,103.00	7.1%
TOTAL REVENUES			166,921,294.25	56,500,316.36	223,421,610.61	174,341,025.00	58,689,060.00	233,010,085.00	4.3%

Description	Resource Codes	Object Codes	2006/06 Unaudited Actuals			2006/07 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)	
CERTIFICATED SALARIES									
Teachers' Salaries		1100	70,136,569.15	19,550,268.06	89,686,837.21	73,277,895.00	19,985,438.00	93,263,333.00	4.0%
Certificated Pupil Support Salaries		1200	4,857,702.75	878,596.43	5,736,299.18	5,197,130.00	866,101.00	6,063,231.00	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,868,806.80	2,674,293.03	10,543,099.83	8,328,354.00	2,723,522.00	11,049,876.00	4.8%
Other Certificated Salaries		1900	681,191.89	566,080.41	1,247,272.30	765,344.00	466,919.00	1,232,263.00	-1.2%
TOTAL, CERTIFICATED SALARIES			83,544,270.59	23,669,237.93	107,213,508.52	87,566,723.00	24,041,989.00	111,608,703.00	4.1%
CLASSIFIED SALARIES									
Instructional Aides' Salaries		2100	431,672.73	6,562,341.47	6,994,014.20	415,240.00	6,925,763.00	7,341,003.00	5.0%
Classified Support Salaries		2200	8,234,057.71	5,473,654.56	13,707,712.27	8,630,384.00	5,681,680.00	14,312,064.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,535,699.22	1,045,122.29	2,580,821.51	1,783,774.00	1,099,785.00	2,883,559.00	11.7%
Clerical, Technical and Office Salaries		2400	7,286,288.72	2,863,145.26	10,149,433.98	7,612,827.00	3,027,944.00	10,640,771.00	4.8%
Other Classified Salaries		2900	274,883.58	10,280.41	285,173.97	243,166.00	6,500.00	249,666.00	-12.5%
TOTAL, CLASSIFIED SALARIES			17,762,601.94	15,954,553.99	33,717,155.93	18,685,391.00	16,741,672.00	35,427,063.00	5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,813,573.11	1,866,826.82	8,680,399.93	7,167,485.00	1,867,527.00	9,035,012.00	4.1%
PERS		3201-3202	2,461,229.89	1,735,355.47	4,196,585.36	2,617,265.00	1,718,581.00	4,335,846.00	3.3%
OASDI/Medicare/Alternative		3301-3302	2,442,028.78	1,490,459.50	3,932,488.28	2,591,864.00	1,536,154.00	4,128,018.00	5.0%
Health and Welfare Benefits		3401-3402	10,622,172.56	3,912,319.32	14,534,491.88	10,587,311.00	4,061,408.00	14,628,719.00	0.6%
Unemployment Insurance		3501-3502	448,964.79	171,710.06	620,674.85	48,029.00	25,711.00	73,740.00	-88.1%
Workers' Compensation		3601-3602	2,555,857.75	992,390.12	3,548,247.87	1,776,734.00	1,092,211.00	2,868,945.00	-19.1%
Retiree Benefits		3701-3702	0.00	0.00	0.00	5,400,000.00	0.00	5,400,000.00	New
PERS Reduction		3801-3802	589,032.85	267,633.86	856,666.71	576,328.00	304,565.00	880,893.00	2.8%
Other Employee Benefits		3901-3902	2,243,510.24	0.00	2,243,510.24	2,294,485.00	0.00	2,294,485.00	2.3%
TOTAL, EMPLOYEE BENEFITS			28,176,369.77	10,436,695.15	38,613,064.92	33,039,501.00	10,606,157.00	43,645,658.00	13.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	48,332.20	2,268,925.09	2,317,257.29	113,063.00	3,365,978.00	3,479,041.00	50.1%
Books and Other Reference Materials		4200	59,054.31	363,664.38	422,718.69	46,837.00	207,695.00	254,532.00	-39.8%
Materials and Supplies		4300	991,774.25	4,409,197.42	5,400,971.67	2,436,520.00	7,163,692.00	9,600,212.00	77.7%
Noncapitalized Equipment		4400	347,645.21	996,124.50	1,343,769.71	433,016.00	644,907.00	1,077,923.00	-19.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,446,805.97	8,037,911.39	9,484,717.36	3,029,436.00	11,382,272.00	14,411,708.00	51.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Travel and Conferences		5200	161,876.53	541,418.82	703,295.35	189,657.00	381,588.00	571,245.00	-18.8%
Dues and Memberships		5300	72,635.11	995.00	73,630.11	78,680.00	1,700.00	80,380.00	9.2%
Insurance		5400 - 5450	798,025.80	59,976.00	858,001.80	957,000.00	68,850.00	1,025,850.00	19.6%
Operations and Housekeeping Services		5500	4,912,856.14	10,564.93	4,923,421.07	4,646,088.00	11,184.00	4,657,272.00	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,168,569.72	1,229,550.05	2,398,119.77	1,315,475.00	2,547,630.00	3,863,105.00	61.1%
Transfers of Direct Costs		5710	936,891.31	(936,891.31)	0.00	900,000.00	(900,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,403,030.79	7,853,488.94	9,256,519.73	1,951,317.00	7,343,627.00	9,294,944.00	0.4%
Communications		5900	235,701.41	185,237.56	421,938.97	566,570.00	212,345.00	778,915.00	84.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,689,566.81	8,945,339.99	18,634,926.80	10,604,787.00	9,666,924.00	20,271,711.00	8.8%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
CAPITAL OUTLAY									
Land		6100	179,278.85	0.00	179,278.85	206,534.00	0.00	206,534.00	15.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	37,851.33	67,653.66	105,504.99	242,861.00	0.00	242,861.00	130.2%
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	25,173.87	13,477.00	38,650.87	44,820.00	78,663.00	123,483.00	219.5%
Equipment Replacement		6500	46,530.03	206,456.17	252,986.20	30,256.00	235,643.00	265,899.00	5.1%
TOTAL, CAPITAL OUTLAY			288,834.08	287,586.83	576,420.91	524,471.00	314,308.00	838,777.00	45.5%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	6,307.05	6,307.05	0.00	7,500.00	7,500.00	18.9%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts		7141	0.00	356,603.44	356,603.44	0.00	326,000.00	326,000.00	-8.6%
Payments to County Offices		7142	0.00	1,277,452.41	1,277,452.41	0.00	1,472,000.00	1,472,000.00	15.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		1,000,949.00	1,000,949.00		786,178.00	786,178.00	-21.5%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers of Apportionments To Districts	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		7280	7,450,831.00	0.00	7,450,831.00	7,821,388.00	0.00	7,821,388.00	5.0%
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	943,380.98	0.00	943,380.98	2,914.00	0.00	2,914.00	-99.7%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	9,419.74	357,713.08	367,132.82	9,566.00	392,721.00	402,287.00	9.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			8,403,631.72	2,999,024.98	11,402,656.70	7,833,868.00	2,984,399.00	10,818,267.00	-5.1%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS									
Transfers of Indirect Costs		7310	(3,013,504.15)	3,013,504.15	0.00	(2,990,191.00)	2,990,191.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(359,251.03)	0.00	(359,251.03)	(141,947.00)	0.00	(141,947.00)	-60.5%
Transfers of Direct Support Costs		7370	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			(3,372,755.18)	3,013,504.15	(359,251.03)	(3,132,138.00)	2,990,191.00	(141,947.00)	-60.5%
TOTAL, EXPENDITURES			145,939,345.70	73,343,854.41	219,283,200.11	158,152,039.00	78,727,901.00	236,879,940.00	-8.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals			2006/07 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	698,661.00	0.00	698,661.00	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	40,557.00	1,144,338.00	1,184,895.00	91,175.00	1,164,825.00	1,256,000.00	6.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	265,898.00	0.00	265,898.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,005,116.00	1,144,338.00	2,149,454.00	91,175.00	1,164,825.00	1,256,000.00	-41.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,602,582.33)	17,602,582.33	0.00	(18,868,929.00)	18,868,929.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,602,582.33)	17,602,582.33	0.00	(18,868,929.00)	18,868,929.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,607,698.33)	16,458,244.33	(2,149,454.00)	(18,960,104.00)	17,704,104.00	(1,256,000.00)	-41.6%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	30,940.00	40,500.00	30.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,468.47	1,000.00	-59.5%
5) TOTAL, REVENUES			33,408.47	41,500.00	24.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	21,869.13	18,233.00	-16.6%
2) Classified Salaries		2000-2999	5,240.03	6,083.00	16.1%
3) Employee Benefits		3000-3999	3,823.41	3,603.00	-5.8%
4) Books and Supplies		4000-4999	1,500.03	2,455.00	63.7%
5) Services and Other Operating Expenditures		5000-5999	69.25	9,263.00	13276.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	1,644.59	1,863.00	13.3%
9) TOTAL, EXPENDITURES			34,146.44	41,500.00	21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(737.97)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(737.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,735.18	44,997.21	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,735.18	44,997.21	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,735.18	44,997.21	-1.6%
2) Ending Balance, June 30 (E + F1e)			44,997.21	44,997.21	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	44,997.21	44,997.21	0.0%
Adult Education	6390	9780	44,997.21		
Adult Education	6390	9780		44,997.21	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,784.71		
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	1,625.15		
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			59,409.86		
H. LIABILITIES					
1) Accounts Payable		9500	4,618.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,252.12		
4) Current Loans		9640			
5) Deferred Revenue		9650	3,542.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			14,412.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			44,997.21		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment State Aid - Current Year		8011	32,063.00	40,500.00	26.3%
State Aid - Prior Years		8019	(1,123.00)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			30,940.00	40,500.00	30.9%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,468.47	1,000.00	-59.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,468.47	1,000.00	-59.5%
TOTAL, REVENUES			33,408.47	41,500.00	24.2%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	14,759.90	8,500.00	-42.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,109.23	9,733.00	36.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,869.13	18,233.00	-16.6%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,240.03	6,083.00	16.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,240.03	6,083.00	16.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,810.59	1,504.00	-16.9%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	637.91	730.00	14.4%
Health and Welfare Benefits		3401-3402	569.25	678.00	19.1%
Unemployment Insurance		3501-3502	120.37	12.00	-90.0%
Workers' Compensation		3601-3602	685.29	679.00	-0.9%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,823.41	3,603.00	-5.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	500.00	New
Materials and Supplies		4300	350.57	1,955.00	457.7%
Noncapitalized Equipment		4400	1,149.46	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,500.03	2,455.00	63.7%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	9,263.00	New
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	69.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69.25	9,263.00	13276.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,644.59	1,863.00	13.3%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			1,644.59	1,863.00	13.3%
TOTAL, EXPENDITURES			34,146.44	41,500.00	21.5%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,603.00	0.00	-100.0%
3) Other State Revenue		8300-8599	735,669.53	959,347.00	30.4%
4) Other Local Revenue		8600-8799	4,191,146.07	4,078,336.00	-2.7%
5) TOTAL, REVENUES			4,945,418.60	5,037,683.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	202,798.62	236,617.00	16.7%
2) Classified Salaries		2000-2999	2,795,769.21	3,133,438.00	12.1%
3) Employee Benefits		3000-3999	1,210,843.76	1,276,550.00	5.4%
4) Books and Supplies		4000-4999	188,960.42	243,400.00	28.8%
5) Services and Other Operating Expenditures		5000-5999	169,224.28	278,200.00	64.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	12,362.00	13,337.00	7.9%
8) Transfers of Indirect/Direct Support Costs		7300-7399	122,606.44	140,084.00	14.3%
9) TOTAL, EXPENDITURES			4,702,564.73	5,321,626.00	13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			242,853.87	(283,943.00)	-216.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242,853.87	(283,943.00)	-216.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,448.05	308,301.92	371.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,448.05	308,301.92	371.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,448.05	308,301.92	371.1%
2) Ending Balance, June 30 (E + F1e)			308,301.92	24,358.92	-92.1%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	308,301.92	24,358.92	-92.1%
Child Development	9010	9780	308,301.92		
Child Development	9010	9780		24,358.92	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	625,536.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	60,391.11		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	4,669.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,389.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,008.28		
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			789,994.44		
H. LIABILITIES					
1) Accounts Payable		9500	338,649.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	143,043.15		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			481,692.52		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			308,301.92		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue		8290	18,603.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			18,603.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	735,669.53	959,347.00	30.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	0.00	0.00	0.0%
All Other State Revenue	resources except 6055,6056	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			735,669.53	959,347.00	30.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	13,745.38	11,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	88.98	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,177,311.71	4,067,336.00	-2.6%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,191,146.07	4,078,336.00	-2.7%
TOTAL, REVENUES			4,945,418.60	5,037,683.00	1.9%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CERTIFICATED SALARIES					
Teachers' Salaries		1100	202,798.62	236,617.00	16.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			202,798.62	236,617.00	16.7%
CLASSIFIED SALARIES					
Instructional Aides' Salaries		2100	2,259,662.80	2,589,376.00	14.6%
Classified Support Salaries		2200	18,396.83	18,317.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	319,230.00	321,776.00	0.8%
Clerical, Technical and Office Salaries		2400	198,479.58	203,969.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,795,769.21	3,133,438.00	12.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	247.00	New
PERS		3201-3202	394,173.27	391,828.00	-0.6%
OASDI/Medicare/Alternative		3301-3302	221,829.89	234,526.00	5.7%
Health and Welfare Benefits		3401-3402	430,477.25	471,742.00	9.6%
Unemployment Insurance		3501-3502	12,482.07	1,481.00	-88.1%
Workers' Compensation		3601-3602	74,966.74	82,620.00	10.2%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	76,914.54	94,106.00	22.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,210,843.76	1,276,550.00	5.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	183,428.22	233,400.00	27.2%
Noncapitalized Equipment		4400	5,532.20	10,000.00	80.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			188,960.42	243,400.00	28.8%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	15,996.45	14,800.00	-7.5%
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	19,717.07	22,750.00	15.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	125,197.98	229,450.00	83.3%
Communications		5900	8,312.78	11,200.00	34.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			169,224.28	278,200.00	64.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	12,362.00	13,337.00	7.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			12,362.00	13,337.00	7.9%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	122,606.44	140,084.00	14.3%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			122,606.44	140,084.00	14.3%
TOTAL, EXPENDITURES			4,702,564.73	5,321,626.00	13.2%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,744,146.30	4,147,100.00	10.8%
3) Other State Revenue		8300-8599	245,687.52	271,900.00	10.7%
4) Other Local Revenue		8600-8799	3,251,113.25	3,253,500.00	0.1%
5) TOTAL, REVENUES			7,240,947.07	7,672,500.00	6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,579,723.22	2,722,329.00	5.5%
3) Employee Benefits		3000-3999	977,129.39	1,010,513.00	3.4%
4) Books and Supplies		4000-4999	3,261,072.67	3,349,285.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	189,155.04	514,983.00	172.3%
6) Capital Outlay		6000-6999	5,058.92	72,000.00	1323.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	235,000.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			7,247,139.24	7,669,110.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,192.17)	3,390.00	-154.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,192.17)	3,390.00	-154.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	176,754.41	170,562.24	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			176,754.41	170,562.24	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			176,754.41	170,562.24	-3.5%
2) Ending Balance, June 30 (E + F1e)			170,562.24	173,952.24	2.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	154,427.01	155,000.00	0.4%
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	6,135.23	8,952.24	45.9%
Cafeteria	5310	9780	6,135.23		
Cafeteria	5310	9780		8,952.24	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	286,757.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	9,469.71		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	744,405.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55.19		
6) Stores		9320	154,427.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,205,114.29		
H. LIABILITIES					
1) Accounts Payable		9500	783,232.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	251,319.75		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,034,552.05		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			170,562.24		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,744,146.30	4,147,100.00	10.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,744,146.30	4,147,100.00	10.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	245,687.52	271,900.00	10.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			245,687.52	271,900.00	10.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,182,471.36	3,190,800.00	0.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,394.85	13,700.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	90.20	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	52,156.84	49,000.00	-6.1%
TOTAL, OTHER LOCAL REVENUE			3,251,113.25	3,253,500.00	0.1%
TOTAL, REVENUES			7,240,947.07	7,672,500.00	6.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,652,698.97	1,785,654.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	683,816.53	686,050.00	0.3%
Clerical, Technical and Office Salaries		2400	243,138.87	250,625.00	3.1%
Other Classified Salaries		2900	68.85	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,579,723.22	2,722,329.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	280,449.01	281,575.00	0.4%
OASDI/Medicare/Alternative		3301-3302	189,922.54	206,703.00	8.8%
Health and Welfare Benefits		3401-3402	431,631.35	444,875.00	3.1%
Unemployment Insurance		3501-3502	10,518.66	1,393.00	-86.8%
Workers' Compensation		3601-3602	64,607.83	75,967.00	17.6%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			977,129.39	1,010,513.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,209.60	90,500.00	7.5%
Noncapitalized Equipment		4400	45,192.56	20,000.00	-55.7%
Food		4700	3,131,670.51	3,238,785.00	3.4%
TOTAL, BOOKS AND SUPPLIES			3,261,072.67	3,349,285.00	2.7%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	11,820.98	11,000.00	-6.9%
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	102,145.36	431,668.00	322.6%
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	67,320.59	63,015.00	-6.4%
Communications		5900	7,868.11	9,300.00	18.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,155.04	514,983.00	172.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	9,000.00	New
Equipment Replacement		6500	5,058.92	63,000.00	1145.3%
TOTAL, CAPITAL OUTLAY			5,058.92	72,000.00	1323.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs - Interfund		7350	235,000.00	0.00	-100.0%
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			235,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			7,247,139.24	7,669,110.00	5.8%

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

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,235,719.00	1,256,000.00	1.6%
4) Other Local Revenue		8600-8799	86,709.29	81,135.00	-6.4%
5) TOTAL REVENUES			1,322,428.29	1,337,135.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,257,241.21	1,316,311.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	30,599.29	1,500.00	-95.1%
6) Capital Outlay		6000-6999	382,796.52	682,189.00	78.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,670,637.02	2,000,000.00	19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(348,208.73)	(662,865.00)	90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,414,015.00	1,256,000.00	-11.2%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			1,414,015.00	1,256,000.00	-11.2%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,065,806.27	593,135.00	-44.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,519,454.57	3,585,260.84	42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,519,454.57	3,585,260.84	42.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,519,454.57	3,585,260.84	42.3%
2) Ending Balance, June 30 (E + F1e)			3,585,260.84	4,178,395.84	16.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	3,585,260.84	4,178,395.84	16.5%
Deferred Maintenance	6205	9780	3,585,260.84		
Deferred Maintenance	6205	9780		4,178,395.84	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,542,959.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,505.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,143,836.64		
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			3,695,302.53		
H. LIABILITIES					
1) Accounts Payable		9500	110,041.69		
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			110,041.69		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,585,260.84		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	1,235,719.00	1,256,000.00	1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,235,719.00	1,256,000.00	1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	86,709.29	81,135.00	-6.4%
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%
TOTAL, OTHER LOCAL REVENUE			86,709.29	81,135.00	-6.4%
TOTAL, REVENUES			1,322,428.29	1,337,135.00	1.1%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,257,241.21	1,316,311.00	4.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,257,241.21	1,316,311.00	4.7%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	30,599.29	1,500.00	-95.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,599.29	1,500.00	-95.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	355,196.52	447,945.00	26.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	27,600.00	234,244.00	748.7%
TOTAL, CAPITAL OUTLAY			382,796.52	682,189.00	78.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs		7370	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,670,637.02	2,000,000.00	19.7%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	1,414,015.00	1,256,000.00	-11.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,414,015.00	1,256,000.00	-11.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,414,015.00	1,256,000.00	-11.2%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,773,278.16	1,300,000.00	-26.7%
5) TOTAL, REVENUES			1,773,278.16	1,300,000.00	-26.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	384,345.54	543,553.00	41.4%
3) Employee Benefits		3000-3999	138,969.59	179,815.00	29.4%
4) Books and Supplies		4000-4999	33,891.58	35,553.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	93,036.60	124,634.00	34.0%
6) Capital Outlay		6000-6999	385,105.55	661,413.00	81.2%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	263,460.91	0.00	-100.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,278,809.77	1,544,968.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			494,468.39	(244,968.00)	-149.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			494,468.39	(244,968.00)	-149.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,068,275.93	4,562,744.32	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,068,275.93	4,562,744.32	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,068,275.93	4,562,744.32	12.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	4,562,744.32	4,317,776.32	-5.4%
Capital Facilities	0000	9780	4,562,744.32		
Capital Facilities	0000	9780		4,317,776.32	
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00	0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,726,783.90		
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	5,938.54		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,337.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,752,059.45		
H. LIABILITIES					
1) Accounts Payable		9500	186,752.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,563.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			189,315.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,562,744.32		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	183,024.24	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	590.21	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	1,586,735.21	1,300,000.00	-18.1%
Other Local Revenue					
All Other Local Revenue					
		8699	2,928.50	0.00	-100.0%
All Other Transfers In From All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,773,278.16	1,300,000.00	-26.7%
TOTAL, REVENUES			1,773,278.16	1,300,000.00	-26.7%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	279,762.54	435,303.00	55.6%
Clerical, Technical and Office Salaries		2400	104,583.00	108,250.00	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			384,345.54	543,553.00	41.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,698.71	52,020.00	9.1%
OASDI/Medicare/Alternative		3301-3302	27,249.68	39,392.00	44.6%
Health and Welfare Benefits		3401-3402	37,861.15	51,114.00	35.0%
Unemployment Insurance		3501-3502	1,589.19	272.00	-82.9%
Workers' Compensation		3601-3602	9,608.71	15,166.00	57.8%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,962.15	21,851.00	46.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			138,969.59	179,815.00	29.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,220.98	34,553.00	7.2%
Noncapitalized Equipment		4400	1,670.60	1,000.00	-40.1%
TOTAL, BOOKS AND SUPPLIES			33,891.58	35,553.00	4.9%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	12,119.05	16,000.00	32.0%
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	2,100.64	3,700.00	76.1%
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	76,728.67	99,634.00	29.9%
Communications		5900	2,088.24	5,300.00	153.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,036.60	124,634.00	34.0%
CAPITAL OUTLAY					
Land		6100	0.00	500.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	351,105.54	655,913.00	86.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,000.01	5,000.00	-64.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			365,105.55	661,413.00	81.2%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	263,460.91	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			263,460.91	0.00	-100.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Direct Support Costs - Interfund		7380	0.00	0.00	0.0%
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,278,809.77	1,544,968.00	20.8%

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

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

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.01	0.00	-100.0%
5) TOTAL, REVENUES			1.01	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25.94	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25.94	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24.93)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25.01	0.08	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25.01	0.08	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25.01	0.08	-99.7%
2) Ending Balance, June 30 (E + F1e)			0.08	0.08	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			0.08		
d) Unappropriated Amount				0.08	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.01		
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	0.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.08		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.08		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.01	0.00	-100.0%
TOTAL, REVENUES			1.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25.94	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			25.94	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,818,286.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	27,458.57	5,000.00	-81.8%
5) TOTAL REVENUES			2,845,744.57	5,000.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	252,942.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	17,544.65	300.00	-98.3%
6) Capital Outlay		6000-6999	936,588.56	1,897,652.00	102.6%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,207,075.21	1,897,952.00	57.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,638,669.36	(1,892,952.00)	-215.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	1,878,857.00	0.00	-100.0%
b) Transfers Out		7610-7629	1,624,573.50	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			254,283.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,892,952.86	(1,892,952.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,892,952.86	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,892,952.86	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,892,952.86	New
2) Ending Balance, June 30 (E + F1e)			1,892,952.86	0.86	-100.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	1,892,952.86	0.00	-100.0%
La Veta Modernization - District Match	0000	9780	829,832.19		
McPherson Modernization - District Match	0000	9780	779,354.49		
La Veta Modernization - State Funds	7710	9780	283,766.18		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.86	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,881,982.48		
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	11,237.23		
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			1,893,219.71		
H. LIABILITIES					
1) Accounts Payable		9500	266.85		
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			266.85		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,892,952.86		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,818,286.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,818,286.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,458.57	5,000.00	-81.8%
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%
TOTAL, OTHER LOCAL REVENUE			27,458.57	5,000.00	-81.8%
TOTAL, REVENUES			2,845,744.57	5,000.00	-99.8%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	252,942.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			252,942.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,544.65	300.00	-98.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,544.65	300.00	-98.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	936,588.56	1,897,652.00	102.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			936,588.56	1,897,652.00	102.6%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,207,075.21	1,897,952.00	57.2%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	1,878,857.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,878,857.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,624,573.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,624,573.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			254,283.50	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,298,726.12	399,000.00	-69.3%
5) TOTAL, REVENUES			1,298,726.12	399,000.00	-69.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,470.21	20,002.00	265.7%
3) Employee Benefits		3000-3999	574.87	2,118.00	268.4%
4) Books and Supplies		4000-4999	1,472.56	2,587.00	75.7%
5) Services and Other Operating Expenditures		5000-5999	94,718.89	117,239.00	23.8%
6) Capital Outlay		6000-6999	1,584,195.67	108,625.00	-93.1%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	15,101.85	15,102.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,701,534.05	265,673.00	-84.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402,807.93)	133,327.00	-133.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	2,094,114.50	0.00	-100.0%
b) Transfers Out		7610-7629	1,878,857.00	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			215,257.50	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(187,550.43)	133,327.00	-171.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,546,155.41	7,358,604.98	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,546,155.41	7,358,604.98	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,546,155.41	7,358,604.98	-2.5%
2) Ending Balance, June 30 (E + F1e)			7,358,604.98	7,491,931.98	1.8%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	7,358,604.98	7,491,931.98	1.8%
Anaheim Hills Elementary-9507	0000	9780	29,674.50		
El Rancho HVAC-9504	0000	9780	38,104.08		
Yorba Grounds-9818	0000	9780	37,429.86		
Kelly Stadium Refurbishment Fund	0000	9780	100,000.00		
Special Reserve Capital Projects	0000	9780	7,153,396.54		
Special Reserve Capital Projects	0000	9780		7,491,931.98	
c) Undesignated Amount			0.00		
d) Unappropriated Amount				0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,245,516.52		
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	151,223.33		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,490,336.63		
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			7,887,076.48		
H. LIABILITIES					
1) Accounts Payable		9500	528,405.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	65.72		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			528,471.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,358,604.98		

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	826,450.14	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	199,941.73	199,000.00	-0.5%
Interest		8660	271,187.16	200,000.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,147.09	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,298,726.12	399,000.00	-69.3%
TOTAL, REVENUES			1,298,726.12	399,000.00	-69.3%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,470.21	20,002.00	265.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,470.21	20,002.00	265.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4.37	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	418.38	1,529.00	265.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	14.29	90.00	529.8%
Workers' Compensation		3601-3602	136.77	499.00	264.8%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	1.06	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			574.87	2,118.00	268.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,472.56	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	2,587.00	New
TOTAL, BOOKS AND SUPPLIES			1,472.56	2,587.00	75.7%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400 - 5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,831.41	31,535.00	-56.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,887.48	85,704.00	291.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,718.89	117,239.00	23.8%
CAPITAL OUTLAY					
Land		6100	6,706.65	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,577,489.02	108,625.00	-93.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,584,195.67	108,625.00	-93.1%
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	15,101.85	15,102.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			15,101.85	15,102.00	0.0%
TOTAL, EXPENDITURES			1,701,534.05	265,673.00	-84.4%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	698,661.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	1,395,453.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,094,114.50	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	1,878,857.00	0.00	-100.0%
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			1,878,857.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			215,257.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,592,092.39	2,831,400.00	-21.2%
5) TOTAL, REVENUES			3,592,092.39	2,831,400.00	-21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	2,295,504.59	2,438,109.00	6.2%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,295,504.59	2,438,109.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,296,587.80	393,291.00	-69.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,296,587.80	393,291.00	-69.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,794,315.17	4,090,902.97	46.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,794,315.17	4,090,902.97	46.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,794,315.17	4,090,902.97	46.4%
2) Ending Balance, June 30 (E + F1e)			4,090,902.97	4,484,193.97	9.6%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,090,902.97		
d) Unappropriated Amount		9790		4,484,193.97	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,073,277.47		
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	2,477.29		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,148.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,090,902.97		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,090,902.97		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	155,618.29	135,000.00	-13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,436,474.10	2,696,400.00	-21.5%
TOTAL, OTHER LOCAL REVENUE			3,592,092.39	2,831,400.00	-21.2%
TOTAL, REVENUES			3,592,092.39	2,831,400.00	-21.2%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,295,504.59	2,438,109.00	6.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			2,295,504.59	2,438,109.00	6.2%
TOTAL, EXPENDITURES			2,295,504.59	2,438,109.00	6.2%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,942,236.36	4,041,000.00	2.5%
5) TOTAL, REVENUES			3,942,236.36	4,041,000.00	2.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	138,158.95	133,584.00	-3.3%
3) Employee Benefits		3000-3999	41,896.70	46,372.00	10.7%
4) Books and Supplies		4000-4999	800.00	1,000.00	25.0%
5) Services and Other Operating Expenses		5000-5999	1,105,510.79	1,543,500.00	39.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,286,366.44	1,724,456.00	34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,655,869.92	2,316,544.00	-12.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	0.00	0.00	0.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,655,869.92	2,316,544.00	-12.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	2,522,640.81	5,178,510.73	105.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,522,640.81	5,178,510.73	105.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			2,522,640.81	5,178,510.73	105.3%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	5,178,510.73	7,495,054.73	44.7%
Workers' Compensation	0000	9780	5,178,510.73		
Workers' Compensation	0000	9780		7,495,054.73	
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,823,045.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	23,028.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	412,711.09		
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			6,358,784.54		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	1,179,842.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	431.53		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Other Postemployment Benefits		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,180,273.81		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			5,178,510.73		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	172,996.93	95,000.00	-45.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,769,239.43	3,946,000.00	4.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In From All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,942,236.36	4,041,000.00	2.5%
TOTAL, REVENUES			3,942,236.36	4,041,000.00	2.5%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,744.75	85,469.00	-5.8%
Clerical, Technical and Office Salaries		2400	47,414.20	48,115.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			138,158.95	133,584.00	-3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,909.18	15,391.00	-3.3%
OASDI/Medicare/Alternative		3301-3302	9,264.92	9,300.00	0.4%
Health and Welfare Benefits		3401-3402	7,297.80	12,517.00	71.5%
Unemployment Insurance		3501-3502	578.02	67.00	-88.4%
Workers' Compensation		3601-3602	3,454.04	3,727.00	7.9%
Retiree Benefits		3701-3702	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,392.74	5,370.00	-0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,896.70	46,372.00	10.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	New
Noncapitalized Equipment		4400	800.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			800.00	1,000.00	25.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	107,061.00	284,000.00	165.3%
Insurance		5400 - 5450	581,395.70	580,000.00	-0.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	416,854.09	679,500.00	63.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,105,510.79	1,543,500.00	39.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,286,366.44	1,724,456.00	34.1%

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

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	739,758.26	700,000.00	-5.4%
5) TOTAL, REVENUES			739,758.26	700,000.00	-5.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,235,650.11	785,537.00	-87.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,235,650.11	785,537.00	-87.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,495,891.85)	(85,537.00)	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8910-8929	265,898.00	0.00	-100.0%
b) Transfers Out		7610-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			265,898.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(5,229,993.85)	(85,537.00)	-98.4%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,047,969.96	12,817,976.11	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,047,969.96	12,817,976.11	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,047,969.96	12,817,976.11	-29.0%
2) Ending Net Assets, June 30 (E + F1e)			12,817,976.11	12,732,439.11	-0.7%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	12,817,976.11	12,732,439.11	-0.7%
Santiago RMCO Payments	0000	9780	230,790.00		
Santiago RMCO Already Retired	0000	9780	95,457.00		
Santiago Retiree Benefits	0000	9780	166,802.86		
RMCO Leadership Retiree Payments	0000	9780	73,912.00		
RMCO Leadership Already Retired	0000	9780	111,088.20		
RMCO #2 Retiree Payments	0000	9780	106,706.00		
RMCO #2 Already Retired	0000	9780	350,634.80		
RMCO #1 Retiree Payments	0000	9780	911,790.00		
RMCO #1 Already Retired	0000	9780	361,588.00		
Retiree Waivers	0000	9780	2,103,444.15		
Retiree Benefits	0000	9780	8,305,763.10		
Santiago RMCO Payments	0000	9780		230,790.00	
Santiago RMCO Already Retired	0000	9780		53,783.00	
Santiago Retiree Benefits	0000	9780		102,261.95	
RMCO Leadership Retiree Payments	0000	9780		73,912.00	
RMCO Leadership Already Retired	0000	9780		68,035.20	
RMCO #2 Retiree Payments	0000	9780		106,706.00	
RMCO #2 Already Retired	0000	9780		214,376.00	
RMCO #1 Retiree Payments	0000	9780		911,790.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
RMCO #1 Already Retired	0000	9780		241,134.00	
Retiree Waivers	0000	9780		1,627,344.15	
Retiree Benefits	0000	9780		9,102,306.81	
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,738,860.38		
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	250.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	72,049.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	265,898.00		
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			18,077,057.59		
H. LIABILITIES					
1) Accounts Payable		9500	7,110.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,251,970.52		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Other Postemployment Benefits		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,259,081.48		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			12,817,976.11		

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	739,758.26	700,000.00	-5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			739,758.26	700,000.00	-5.4%
TOTAL, REVENUES			739,758.26	700,000.00	-5.4%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Professional/Consulting Services and Operating Expenditures		5800	6,235,650.11	785,537.00	-87.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,235,650.11	785,537.00	-87.4%
TOTAL, EXPENSES			6,235,650.11	785,537.00	-87.4%

Description	Resource Codes	Object Codes	2005/06 Unaudited Actuals	2006/07 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	265,898.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			265,898.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized Districts		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers from Funds of Lapsed/Reorganized Districts		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			265,898.00	0.00	-100.0%

XII.
GLOSSARY OF TERMS

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

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

Base Revenue Limit - See Revenue Limit.

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

Benefit Assessment Districts - See Maintenance Assessment Districts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Maintenance Assessment Districts - A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements (see Lighting and Landscape Act of 1972, Section 22.500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor - See Proposition 98.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

XIII.
NOTES

