

WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, FOURTH FLOOR,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.06356

MEMBERS OF THE GOVERNING BOARD

Paul Carras - President
Brian Haley - Vice President
Ana Stevenson - Clerk
Terry Gage - Member
Paul Long - Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
Bob Noyes, Assistant Superintendent of Personnel Services
Mary Boyle, Assistant Superintendent of Educational Services
Terri Ryland, Interim Chief Business Official
Cathy Allen, Assistant Superintendent of Facilities and Maintenance Services

STUDENT ENROLLMENT

<u>School</u>	<u>05/01/09</u>	<u>06/11/09</u>
Sheridan School (K-5)	76	78
First Street School (K-5)	417	407
Carlin C. Coppin Elementary (K-5)	427	430
Creekside Oaks Elementary (K-5)	623	626
Twelve Bridges Elementary (K-5)	721	687
Foskett Ranch Elementary (K-5)	507	504
Glen Edwards Middle (6-8)	638	637
Twelve Bridges Middle School (6-8)	834	829
Lincoln High School (9-12)	1,402	1,388
Phoenix High School (10-12)	91	74
Lincoln Crossing Elementary	582	559
PCOE Home School	0	0
TOTAL:	6,318	6,219

Preschool/Head Start

First & J Street 24
Carlin Coppin 24 -A.M. /20 -P.M.
Sheridan 23

Pre-K Special Ed

Foskett 56
FSS PPPIP 62

Adult Education 46

First-5 Program

Sheridan 17
First Street 28

GLOBAL DISTRICT GOALS

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

Western Placer Unified School District
Meeting/Workshop of the Board of Trustees
Monday, June 22, 2009, 7:00 P.M.
DISTRICT OFFICE/CITY HALL – First Floor Conference Room
600 Sixth Street, Fourth Floor, Lincoln, CA 95681

AGENDA

2008-2009 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

6:00 P.M. START

1. **CALL TO ORDER** – District Office/City Hall – First Floor Conference Room

6:05P.M.

2. **CLOSED SESSION** – District Office/City Hall – Fourth Floor Overlook Room

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

- a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 PP
- b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 SS
- c. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 TT
- d. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 UU
- e. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 VV

- 2.2 **LIABILITY**

Liability Claim: Thornbrough vs. Western Placer Unified School District.

- 2.3 **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**

7:00 P.M.

3. **DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY**
ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE – District Office/City Hall, First Floor Conference Room

- 3.1 **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**

- a. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 PP

Roll Call Vote:

June 22, 2009

Agenda

- b. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 SS
Roll Call Vote:
- c. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 TT
Roll Call Vote:
- d. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 UU
Roll Call Vote:
- e. Student Discipline/Expulsion Pursuant To E.C. 48918
Student Expulsion #08/09 VV
Roll Call Vote:

3.2 LIABILITY

Liability Claim: Thornbrough vs. Western Placer Unified School District.

3.3 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

4. SPECIAL ORDER OF BUSINESS

- 4.2 TOM DELAPP – BOARD OF TRUSTEE PROTOCOL WORKSHOP
Communicating Leadership with Board of Trustees

5. CONSENT AGENDA

NOTICE TO THE PUBLIC

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

- 5.1 Approve Classified Personnel Report.
- 5.2 Approve Certificated Personnel Report.
- 5.3 Approve Ratification of New Classified Job Description/Position.
- 5.4 Approve Tentative Agreement Between WPUSD and WPTA.
- 5.5 Approve Ratification of Article VI (Salaries), Article IV (Employee Benefits), and Article VIII (Professional Development) in Classified Collective Bargaining Agreement.
- 5.6 Approve Consolidated Application Part I.
- 5.7 Approve One-time Interim Asst. Supt. Of Business Compensation Increase.
- 5.8 Approve the contract for Labor Compliance Program Services between WCS/CA and WPUSD for Increments 1 & 2 and Foscett Ranch beginning the summer of 2009.
- 5.9 Approve Amendment to Existing Contract with Fugro West, Inc. for Soils Monitoring during the summer 2009 Construction Projects at LHS and Foscett Ranch

June 22, 2009

Agenda**6. COMMUNICATION FROM THE PUBLIC**

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda, but within the board's subject matter jurisdiction. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. Request forms for this purpose "Request to Address Board of Trustees" are located at the entrance to the Performing Arts Theater. Request forms are to be submitted to the Board Clerk prior to the start of the meeting.

7. REPORTS & COMMUNICATION

- 7.1 Lincoln High School, Student Advisory – Jerusha Loya
- 7.2 Western Placer Teacher's Association – Mike Agrippino
- 7.3 Western Placer Classified Employee Association – Chris Hawley
- 7.4 Superintendent, Scott Leaman

8. PUBLIC HEARING**ADOPTED BUDGET 2009-10**

Each year, a district budget is required to be adopted after holding a public hearing. This hearing has been advertised in at least one local paper as required by law. This year, due to recent changes in the State's adopted budget from February 20, 2009, districts are required to not only discuss the proposed adopted budget but include discussion of the new Tier III categorical flexibility as it pertains to the District.

9. ♦ACTION ♦DISCUSSION ♦INFORMATION

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

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

9.1 (A) ADOPTED BUDGET 2009-10 - Ryland (08-09 G & O Component I,II, III, IV, V)

- Each year, a district budget is required to be adopted prior to June 30. The Board has received budget assumptions, enrollment projections, and has taken action on budget additions. The Board will hold a public meeting tonight, followed by adoption of the District's 2009-10 Annual Budget.

9.2 (A) ADOPT RESOLUTION NO. 08/09.21, ESTABLISHING A SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY - Ryland (08-09 G & O Component V, IV)

- Each California Education Code allows for the establishment of a Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17), a special revenue fund which is used to accumulate funds for expenditures other than capital projects. Usage of the fund allows the District to effectively track and identify funds accumulated for a specific expenditure. These funds must be transferred into the General Fund or other appropriate fund prior to expenditure. Examples of Special Reserves include the reserve for the Wetlands monies and new school Start-Up expenditures.

9.3 (A) ADOPT RESOLUTION NO. 08/09.22, ESTABLISHING A RETIREE BENEFIT FUND - Ryland (08-09 G & O Component IV, V)

June 22, 2009

Agenda

- California Education Code allows for the establishment of a Special Retiree Benefit Fund (Fund 71), a fiduciary fund which is used to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. The district has a need for this fund in order to accumulate monies to fund its actuarially-determined unfunded liability for retiree benefits.

9.4 (A)

ADOPT RESOLUTION NO. 08/09.23, CERTIFYING APPROVAL TO ENTER INTO AN AGREEMENT WITH THE CALIFORNIA DEPARTMENT OF EDUCATION TO PROVIDE CHILD CARE AND DEVELOPMENT SERVICES AND TO AUTHORIZE THE DESIGNATED PERSONNEL TO SIGN CONTRACT DOCUMENTS FOR FISCAL YEAR 2009/10 – Ryland (08-09 G & O Component IV, V)

- In order for the District to receive funding for 2009/10 for the State Preschool Program, the Board must certify approval to enter into this transaction with the California Department of Education and to authorize the designated personnel to sign contract documents for fiscal year 2009/10.

10. BOARD OF TRUSTEES

10.1 FUTURE AGENDA ITEMS

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

- Relationship with Sierra Community College
- Twelve Bridges High School
- Gladding Parkway Carlin C. Coppin

10.2 BOARD MEMBER REPORTS/COMMENTS

11. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

- August 4, 2009, 7:00 P.M., Board of Trustee Meeting, Lincoln High School Theater
- August 18, 2009, 7:00 P.M., Board of Trustee Meeting, Lincoln High School Theater

12. ADJOURN TO CLOSED SESSION IF ADDITIONAL TIME IS NEEDED – District Office/City Hall – Fourth Floor Overlook Room

13. ADJOURNMENT

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

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

Western Placer Unified School District

CLOSED SESSION AGENDA

Place: District Office – 4th Floor Overlook Room

Date: Monday, June 22, 2009

Time: 6:05 P.M.

1. LICENSE/PERMIT DETERMINATION
 2. SECURITY MATTERS
 3. CONFERENCE WITH REAL PROPERTY NEGOTIATOR
 4. CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
 5. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
 6. **LIABILITY CLAIMS**
 7. THREAT TO PUBLIC SERVICES OR FACILITIES
 8. **PERSONNEL**
 - * PUBLIC EMPLOYEE APPOINTMENT
 - * PUBLIC EMPLOYEE EMPLOYMENT
 - * PUBLIC EMPLOYEE PERFORMANCE EVALUATION
 - * **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
 - * COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE
 9. CONFERENCE WITH LABOR NEGOTIATOR
 10. **STUDENTS**
 - * **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
 - * STUDENT PRIVATE PLACEMENT
 - * INTERDISTRICT ATTENDANCE APPEAL
 - * STUDENT ASSESSMENT INSTRUMENTS
 - * STUDENT RETENTION APPEAL, Pursuant to BP 5123
-
1. **LICENSE/PERMIT DETERMINATION**
 - a. Specify the number of license or permit applications.
 2. **SECURITY MATTERS**
 - a. Specify law enforcement agency
 - b. Title of Officer,
 3. **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**
 - a. Property: specify the street address, or if no street address the parcel number or unique other reference to the property under negotiation.
 - b. Negotiating parties: specify the name of the negotiating party, not the agent who directly or through an agent will negotiate with the agency's agent.

- c. Under negotiations: specify whether the instructions to the negotiator will concern price, terms of payment or both.
- 4. **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**
 - a. Name of case: specify by reference to claimant's name, names or parties, case or claim number.
 - b. Case name unspecified: specify whether disclosure would jeopardize service of process or existing settlement negotiations.
- 5. **CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
 - a. Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9 (if the agency expects to be sued) and also specify the number of potential cases.
 - b. Initiation of litigation pursuant to subdivision (c) of Government Code Section 54956.9 (if the agency intends to initiate a suit) and specify the number of potential cases.
- 6. **LIABILITY CLAIMS**
 - a. Claimant: specify each claimants name and claim number (if any). If the claimant is filing a claim alleging district liability based on tortuous sexual conduct or child abuse, the claimant's name need not be given unless the identity has already been publicly disclosed.
 - b. Agency claims against.
- 7. **THREATS TO PUBLIC SERVICES OR FACILITIES**
 - a. Consultation with: specify name of law enforcement agency and title of officer.
- 8. **PERSONNEL:**
 - A. **PUBLIC EMPLOYEE APPOINTMENT**
 - a. Identify title or position to be filled.
 - B. **PUBLIC EMPLOYEE EMPLOYMENT**
 - a. Identify title or position to be filled.
 - C. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
 - a. Identify position of any employee under review.
 - D. **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE**
 - a. It is not necessary to give any additional information on the agenda.
 - E. **COMPLAINTS OR CHARGES AGAINST AN EMPLOYEE, UNLESS EMPLOYEE REQUESTS OPEN SESSION**
 - a. No information needed
- 9. **CONFERENCE WITH LABOR NEGOTIATOR**
 - a. Name any employee organization with whom negotiations to be discussed are being conducted.
 - b. Identify the titles of unrepresented individuals with whom negotiations are being conducted.
 - c. Identify by name the agency's negotiator
- 10. **STUDENTS:**
 - A. **STUDENT DISCIPLINE/EXPULSION PURSUANT TO E.C. 48918**
 - B. **STUDENT PRIVATE PLACEMENT**
 - Pursuant to Board Policy 6159.2
 - C. **INTERDISTRICT ATTENDANCE APPEAL**
 - a. Education Code 35146 and 48918
 - D. **STUDENT ASSESSMENT INSTRUMENTS**
 - a. Reviewing instrument approved or adopted for statewide testing program.
 - E. **STUDENT RETENTION/ APPEAL**
 - a. Pursuant to Board Policy 5123

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Student Discipline/
Expulsion
Student #08-09 PP

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

June 23, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08-09 PP

RECOMMENDATION:

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

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Student Discipline/
Expulsion
Student #08-09 SS

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08-09 SS

RECOMMENDATION:

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

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Student Discipline/
Expulsion
Student #08-09 TT

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08-09 TT

RECOMMENDATION:

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

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Student Discipline/
Expulsion
Student #08-09 UU

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08-09 UU

RECOMMENDATION:

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

3.1 d

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Student Discipline/
Expulsion
Student #08-09 VV

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

ENCLOSURES:

DEPARTMENT:

John Wyatt
District Hearing Officer

FINANCIAL INPUT/SOURCE:

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will disclose any action taken during closed session in regards to the expulsion of Student #08-09 VV

RECOMMENDATION:

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

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Rejection of Claim (Mike Thornbrough)
Pursuant to Government Codes 910 & 910.2

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to the rejection of the claim.

RECOMMENDATION:

Administration recommends the Board of Trustees reject the claim.

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Public Employee Discipline/Dismissal/Release

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Scott Leaman,
Superintendent

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to the Public Employee/Dismissal/Release.

RECOMMENDATION:

Disclose any action taken.

**SPECIAL
ORDER
OF
BUSINESS**

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
BOARD OF TRUSTEE
PROTOCOL WORKSHOP

AGENDA ITEM AREA:
Special Order of Business

REQUESTED BY:
Scott Leaman, Superintendent,

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
June 22, 2009

ROLL CALL REQUIRED:
No

BACKGROUND:

Tom DeLapp, President of Communication Resources for Schools will present a Workshop covering Norms of Conduct and Communication Techniques for Superintendent and School Board.

RECOMMENDATION:

The Workshop is recommended by Administration and Board of Trustees.

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques
for Superintendents and School Boards

Communicating Leadership

**Meeting Protocols, Norms of Conduct
and Communication Techniques for
Superintendents and School Boards**

Presented by
Tom DeLapp, President
Communication Resources for Schools

Trustees are a district's public face

Communication by the school board is the highest profile communication and the most important because it models and sets the tone for the whole organization



YOU are the School District!

Communicating Leadership

- Relationships and communication are the cornerstones of effective decision-making
- Constituents expect you to demonstrate leadership on issues AND on process
- You set the tone; the effects of your interactions cascade down through the system
- Your power only comes through group action; other than that it's just personal opinion
- The reputation of the school board and/or superintendent can become the reputation of the school district

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Brown Act Inhibits Interaction

- It closes down relationships and interpersonal communication because it is restrictive
- Fear of violation limits personal contact and dialogue
- De-personalizes the governance system
- Reduces responsiveness at meetings (public comment)
 - Try broadening the process with study sessions, public forums, subcommittees, retreats, etc.
- Sometimes trustees and superintendents talk to each other through the newspapers

Your interactions send signals

- Stakeholders can misread you; interpret public disagreements or statements as disarray
- People try to create off-the-table relationships to undercut the board
- When they perceive that the board is not unified they isolate and attack individuals
- It protracts disagreements; some dissidents just want to keep the "negative" ball in play
- People use a dispute for their own purposes and as leverage on other issues

Characteristics of effective boards

- View their role as the board of directors over the whole enterprise and not as individuals with agendas, a jury or consumer advocates
- Commit the time to do it right, but are sensitive to the time limitations of others
- Do their homework on issues and decisions
- Ensure accountability throughout the system
- Practice broad-based public engagement so they aren't just hearing from the loudest voice in the room or special interests with agendas

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Characteristics of effective boards

- Share a common vision for the school district and communicate that vision in one clear voice to stakeholders
- Distinguish between policy setting and implementation. They don't micromanage the administration or the classrooms
- Respect diversity of opinions and styles of all participants in the governance system
- Stand behind decisions as a group, even if they didn't vote for it
- Discourage "end runs" by staff, parents and themselves

Characteristics of effective boards

- Promote fair, equitable and timely processes for raising issues and concerns
- Model the behavior they would like to see in others
- Focus on the needs of serving all students
- Practice effective listening
- Honor confidentiality in their interactions
- Are problem identifiers AND problem solvers
- Operate under a "no surprises" policy with each other and staff

School Board Communications

School board divisions can create communication challenges:

- Political enemies
- Interest group advocates
- Personality conflicts
- Racism, sexism, classism, agism
- Confidentiality leaks
- Pro- vs. Anti-management
- Good Old Boys vs. Go-Getters
- Is it Permanent vs. Situational conflict?

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Board conflicts can occur over -

Process

- How decisions are made
 - Input to management vs. directions to staff
 - Doing your homework (or not)
 - Allowing loud voices to rule in the end
 - Poor lead time or surprises
 - Meeting management and agendas
 - Adhering to protocols and norms

Board conflicts can occur over -

Policies

- Conflicting value systems
 - Educational philosophy
 - Political correctness
 - Politic affiliations
 - Religious convictions

Board conflicts can occur over -

Perceptions

- Trustees lose their "steward" role when they see themselves as:
 - Consumer Advocates, Juries, Micromanagers, Single Issue Proponents
 - They are the board of directors for the whole organization
- Trustees fail to align diverse perceptions of the same situation or issue
 - Being open to strategic listening is important

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Board conflicts can occur over -

Priorities

- Personal needs, goals and aspirations don't mesh among members
 - What's important to me isn't important to you?
 - "I got elected to do X!"
- Members are seen as "champions" for certain programs; accused of playing favorites
- Trustees either don't have or follow a shared strategic plan or district vision

Board conflicts can occur over -

Personalities

- Personal styles, demeanor, engagement and attitude toward the job
 - Questions about individual or block motivation or intent
 - Commitment to succeed as individuals, not as a group
 - Trust breakdowns and track records are established and watched

Breaking The Cycle of Distrust

DISTRUST NEUTRAL TRUST



- | | |
|---|--|
| <ul style="list-style-type: none">• Trust starts at neutral• Triggering event makes or shakes trust• Suspicion grows• Negative reinforcing evidence builds resistance• Scapegoating & blame results• Move from passive to active distrust and fear• Subversion• Win/lose situation | <ul style="list-style-type: none">• It takes a lot more effort and convincing to come back from distrust• First contact with people is critical; it sets the framework and attitude for all other communications• You need a bold stroke or major campaign to instill renewed credibility• Facts, endorsements, and reality checks can help |
|---|--|

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Building Trust is Step #1

- **A fully integrated, mutually supporting team is -**
 - Willing to reach common ground with a shared vision
 - Work hard to establish solid relationships based on communication and trust
 - Judge each other on the present, not the past
 - Take the time to make it work
- **Set standards to regulate your interactions so you head off misunderstandings before they fester**
 - You learn to work together even if you disagree

If you do the second you might eventually reach the first

How can trust break down?

#1 Poor interpersonal communication

- E-mail misconstrues your intent and meaning; so back it up with trailing phone calls
- Inconsistency of what is said among the team leads to filling in the gaps by speculating and being suspicious; so tell the same thing to everyone if you're going to tell it to one person
- Delays and timing sometimes create sense of secrecy, conspiracy, and disrespect
- You don't do active listening to make sure you are being heard or that you are hearing accurately

How can trust break down?

#2 Presuming negative intentions of others

- Problems become personalized
- Jump to the conclusion that someone's intent was personally directed at you and that the resulting conflict was intentional
- Don't presume others intentions out of your fears
- Take each interaction as a separate "moment of truth" to build relationships of trust
- Resist rumors: corroborate facts, do a reality check

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

How can trust break down?

#3 Behavioral patterns develop

- We remember negative reinforcing evidence that someone will treat us a certain way
- Sometimes our actions don't match our words
- We don't have counter-veiling "good" examples of positive relationships in action, or at least we don't celebrate or remember them
- Remember: It's takes work and a willingness to recognize and immediately intervene when you slip back into negative patterns

Elements of Strong Relationships

- **Trust** (respect, honesty, integrity)
- **Familiarity** (connect as people over time)
- **Empathy** (put yourself in the other person's shoes)
- **Opportunity** (frequency of contact)
- **Knowledge** (shared information base)
- **Perspective** (have patience and a long-term view)
- **Desire** (willingness to make it a win/win situation)
- **Responsiveness** (identify needs, engage in solutions)

Protocols for dealing with people

- Watch your language! Know your terms.
- Don't assume simple things won't escalate
- Make people write their concerns down
- Be specific. Don't expand into general criticism
- Involve people in the problem-solving process
- Don't deduce their intentions from your fears
- Don't blame them for your problem
- Do understand their perceptions of reality
- Give them a stake in the outcome by making them participate

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Protocols for dealing with people

- Acknowledge emotions, but don't react to outbursts
- Be hard on the problem, not on the people
- Frequent questions don't criticize, they educate
- Negotiation Jujitsu; ask what they'd do in your position to be fair
- Protect and promote your credibility and likeability
- Work the crowd to avoid one person dominating
- Set clear ground rules, appeal to fairness
- Don't talk about people behind their backs
- Don't allow complaints to go unanswered

Effective Listening

- Most effective professionals spend more than 50% of their time listening. Have you listened to yourself lately?
- **Do you ---**
 - Keep opinions to yourself until you've heard what the other person is saying?
 - Listen for ideas as well as facts?
 - Resist jumping to conclusions?
 - Stay interested?
 - Judge what is said, rather than how it's said?
 - Ask questions for clarification?
 - Believe that every speaker is important?

Poor Listening Habits

- **Feigned Listening**
 - Head nodding, Uh-Huhs
- **Sporadic Listening**
 - Drifting in and out, usually because you're impatient
- **Argumentative Listening**
 - Letting your emotions drive your response
- **Distracted Listening**
 - We don't admit we're distracted so we sometimes answer a question that wasn't asked

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Obstacles to good listening

- **Hearing**
 - Eliminate environmental noise and distractions.
- **Attending**
 - Eliminate mental noise. Focus immediately. The first three seconds set the tone and importance. Most people think you started listening when they started talking!
- **Interpreting**
 - Look for cues to motives and meaning
- **Evaluating**
 - You can listen as you speak. Audit your side of a conversation; do you listen or talk more?

Norms: Personal Behavior

- Respect each other's time; come prepared, do your homework, seek clarifications prior to meetings, be on time and ready to work
- Communicate equally with all colleagues; Don't talk about other board members with other board members unless you have talked with them as well
- Verify facts and statements before relying on them; corroborate what you hear and read before reaching a conclusion
- Adopt a no-surprises policy amongst yourselves so no one is caught off guard at board meetings

Norms: Decision Making

- Work toward "consensus" instead of just majority votes but don't be afraid to move on even with a split vote
 - Understand that you win some and lose some; know when to simply let it go or when it's "good enough"
 - Be willing to delay any item once
 - No passive aggressives! Don't say you're OK with something if you're not
 - Be open to other opinions, don't make up your mind too fast
 - Don't second guess yourselves; that destabilizes the system and let's people pressure the board
- "Be sure you're right and then go ahead." --- Davey Crockett*

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Norms: Communication

- Be honest, accurate and complete in what you say and write
- Watch e-mail because it can misconstrue meaning
- Practice good "serial communication"
- Get to the point and don't repeat the point too much
- You don't always need to say something
- Don't let misunderstandings fester, intervene immediately
- Monitor the relationship improvement process, talk about it, analyze after the fact, memorialize calls and conversations

Norms: Process

- How much lead time do you need?
- Will critical decisions go through a "two reading" process?
- How will you handle public comment?
- How will you handle disruptive meetings?
- Time your agendas and manage your meetings; don't just fill time
- Keep the staff out of it; respect closed session confidentiality, don't try to play the staff off into taking sides

Norms: Priorities

- Stick to your strategic plan and board goals
- Tie every action and decision back to them (in writing)
- Examine decisions through the lens of your strategic vision
- Know what each of you wants to accomplish this year
- Align management goals with board goals

Communicating Leadership

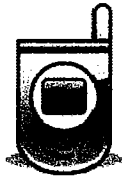
Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Board members as communicators

- The president is the official voice of the board and all other members defer
- Be sure the board members have a chance to talk about their issues with the press
 - They will anyway so find opportunities to let them shine
 - The media will not go through gatekeepers to get to them
 - Provide talking points on major issues for consistency
 - Re-cap what can and can't be said after closed sessions and on hot topics
 - Supply them with FAQs to guide their responses

The public is watching you!

- Anyone with a cell phone is a potential "citizen journalist"
 - Cameras, video clips and recordings
 - Text messages and e-mails of what you're saying
 - Blogging, My Space, You Tube, Face Book
- Public meetings are much more public and you may not even be aware of it happening!



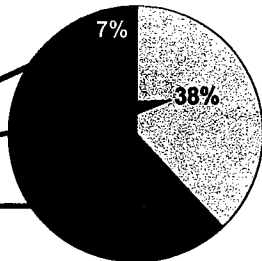
It's all in how you say it

Understanding of
what you've said
comes from –

Words you use

How you say it

The way you come
across



Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Leaving a Quality Impression

- **At the podium:**

- Hands are clumsy, leave them at your sides
- Fig leaf, pocket, royalty, folded positions for hands are awkward
- Use appropriate gestures, open hands
- Empty your pockets
- Prefer standing over sitting
- Stand with feet shoulder width apart
- The lectern is not a dog sled! Don't grab the rails!

Leaving a Quality Impression

- **You get points for posture**

- Don't hunch, round out your shoulders
- Watch for elbows on the table
- Don't rock or lean back in your chair
- Keep hands away from faces

- **Do your homework "before you get to class"**

- Don't read the agenda while people are speaking
- On TV all we'll see is the top of your head
- Appear interested (even if you're not!)

- **Show up on time**

- Courteously acknowledge late arrivals and early departures

- **Avoid sidebar conversations**

- Only if necessary, wait for breaks if possible, watch note passing

Leaving a Quality Impression

- **With your voice:**

- Pause before jumping in; it gives you a chance to think, arrange and breathe
- Relax and slow down to a confident pace
- Watch the microphone distance; adjust it
- Warm tones humanize
- Punctuate!
- Put a smile in your voice
- Speak to convince, not just inform

Communicating Leadership

Meeting Protocols, Norms of Conduct and Communication Techniques for Superintendents and School Boards

Leaving a Quality Impression

- **With your personal appearance:**

- Respect the office
- People don't know if you had a bad day, they just know if you look bad
- Avoid patterned clothing because they create "moiré effects" on television cameras
- Avoid a lot of jewelry, dangling earrings; it's distracting and gives wrong impression
- Unless dignitaries are there, remove suit coats and jackets
- Check the mirror before you sit down

Leaving a Quality Impression

- **Facial expressions:**

- Smile appropriately
- Closed face
- Neutral face
- Open face

Speak through your forehead!

- **Mannerisms:**

- Gestures, writing implements, facial reactions, pointing, fidgeting, sighing



"You are the message!"
— Roger Allis

Final Thoughts

- People measure your leadership by the quality of your decisions and the quality of your process
- Your meetings are your Report Card
- The whole community can see your successes and failures
- How board and staff handle disagreements sends a signal and models behavior
- The public rarely distinguishes one board member from another; so you look bad if the group looks bad

CONSENT

AGENDA

ITEMS

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


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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Classified Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY: 
Bob Noyes
Assist. Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General Fund/Categorical

MEETING DATE:
June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

June 22, 2009

CLASSIFIED/MANAGEMENT

ADDITIONAL TIME

1. **Name: Micki Marino**
 Position: Paraprofessional Aide
 Site: Lincoln Crossing
 Hours: From 3.5 hours to 5.66 hours
 Effective: 7/1//09

2. **Name: Kathleen Johnson**
 Position: Instructional Aide – Title 1
 Site: Sheridan
 Hours: From 4 hours to 5.66 hours
 Effective: 7/1//09

RESIGNATIONS

1. **Name: Larry Long**
 Position: Campus Monitor
 Site: Lincoln High School
 Hours: 2 Hours/Day
 Effective: 6/5//09

2. **Name: Stacey Metz**
 Position: Campus/Café Supervisor
 Site: Twelve Bridges Elementary
 Hours: 1 Hour 40 Minutes/Day
 Effective: 6/5//09

5.1.1

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


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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Certificated Personnel Report

AGENDA ITEM AREA:
Consent Agenda

REQUESTED BY: 
Bob Noyes
Assist. Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:
Personnel

FINANCIAL INPUT/SOURCE:
General/Categorical

MEETING DATE:
June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Board of Trustees will take action to approve the certificated personnel report.

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

5.2

WESTERN PLACER UNIFIED SCHOOL DISTRICT

PERSONNEL REPORT

June 22, 2009

CERTIFICATED/MANAGEMENT

REQUEST FOR MATERNITY/CHILD REARING LEAVE

1. LaShea Marshall, 1st Grade Teacher, Creekside Oaks Elementary
2. Milagros Medina, 4th Grade Teacher, First Street Elementary

NEW HIRES FOR 2009-10 SCHOOL YEAR

3. Marie Glover, Speech Pathologist, Foskett Ranch Elementary
4. Aimee Hirt, Half-Time RSP Teacher, Twelve Bridges Middle School
5. Sandy Phillips, Speech Pathologist, Carlin C. Coppin Elementary
6. Stephanie Solomon, Pre School SDC Lang. Int. Teacher, Carlin C. Coppin Elementary
7. Sylvia Ward, English Teacher, Lincoln High School

RESIGNATIONS

8. Alicia Ackerman, 60% School Psychologist, District
9. Theresa Landon, 6th – 8th Grade Science Teacher, Glen Edwards Middle School
10. Maricela Recendez, 4th Grade Teacher, First Street Elementary

5.2.1

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Ratification of New Classified
Job Description/Position

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Eli Gallup
Director, Special Education

ENCLOSURES:

Yes

DEPARTMENT:

Special Education

FINANCIAL INPUT/SOURCE:

Categorical

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will take action to ratify new classified job description/position as follows:

Speech-Language Pathology Assistant

Classified

10 Months

8 Hours/Day

Pay Range: \$17.36 - \$21.04 hourly

RECOMMENDATION:

Administration recommends ratification of the new classified job description/position listed above.

Western Placer Unified School District

POSITION DESCRIPTION

Position Title:	SPEECH-LANGUAGE PATHOLOGY ASSISTANT
Department:	Special Education
Reports to:	Director of Special Education or Designee

SUMMARY:

The Speech-Language Pathology Assistant works under the direct supervision of the Director of Special Education and the general direction of the licensed/credentialed Speech-Language Pathologist. Under general supervision, assists in providing instruction specific to the area of speech and language communication to students identified as having special needs; monitors the use of augmentative communication devices and systems.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- * Provides direct therapy and follows documented treatment plans or protocols.
- * Documents student performance such as tallying data; prepares charts, records, and graphs and reports information.
- * Assists the Speech-Language Pathologist during assessment of students.
- * Assists with documentation as directed.
- * Assists with clerical duties such as preparing materials and scheduling activities.
- * Performs checks and maintenance of equipment.
- * Assists instructional personnel in the implementation of Individual Educational Plans (IEPs).
- * Assists with departmental operations such as scheduling, record-keeping, safety/maintenance of supplies and equipment.
- * Collects data for quality improvement.
- * Exhibits compliance with state and federal regulations.
- * Performs other related duties as directed; may be required to give and receive information in a second language in addition to English.

KNOWLEDGE, SKILLS AND ABILITY

Knowledge of Speech-Language Pathology equipment, materials, and procedures, Language development in children; articulation development; learning patterns in children. Knowledge of student behavior management techniques and strategies, English usage, punctuation, spelling, and grammar; basic arithmetical concepts; simple record keeping and record management. Public education goals and objectives. Knowledge of learning problems of children with special educational needs. Personal computers and software, including word processing, learning and educational software, augmentative communication devices and systems.

Ability to assist Speech-Language Pathologist in assigned tasks, select prepares and presents materials effectively. Utilize specialized communication systems and devices. Assist in the educational program of assigned student(s). Communicate satisfactorily orally and in written form; demonstrate an understanding, patient, and receptive attitude toward children; learn and utilize current speech-language methods and procedures to be followed in an instructional setting; establish and maintain a cooperative and effective working relationship with children and adults; perform clerical tasks and operate office machines.

Optional second language requirement: some positions in this classification may require the ability to speak, read, and write a second language in addition to English.

5.3.1

EDUCATION and/or EXPERIENCE

Associate degree and/or graduation from a speech-language pathology assistant certified program or a Bachelor's degree in speech-language pathology. Training and experience that is recognized by the state licensing board. Valid speech-language pathology assistant license and valid California driver's license.

PHYSICAL DEMANDS

Position requires normal physical strength and endurance for standing, sitting, bending, or walking. Work assignments are normally located in a work environment with light physical work and require light physical effort. Lifting 25 pounds maximum or carrying any object weighing over 15 pounds.

REASONING ABILITY

Ability to move to various classrooms, sufficient vision to read printed material; sufficient hearing to hear normal and telephone conversation. Ability to speak in an understandable voice with sufficient volume to be heard in normal conversation, ability to write and operate typewriter or business machines. Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form.

WORK ENVIRONMENT

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

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

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Tentative Agreement Between
WPUSD and WPTA

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

A tentative agreement has been reached between WPUSD and WPTA on Article XIII, Salary Schedule. The Tentative Agreement is included in the attached materials. Once ratified the Tentative Agreement will become part of the current collective bargaining agreement.

RECOMMENDATION:

Administration recommends the Board of Trustees approve the Tentative Agreement between WPUSD and WPTA as submitted.

TENTATIVE AGREEMENT

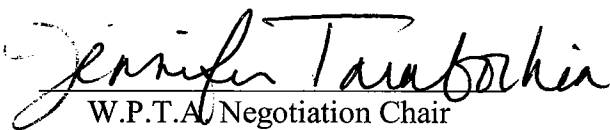
Tentative agreement has been reached between the Western Placer Unified School District and the Western Placer Teachers Association on Article XIII, H. (Salary Schedule). The agreement for fiscal years 2008-09 and 2009-10 is the following:

1. 2008-09

0% added to the salary schedule

2. 2009-10

3.00% added to the salary schedule as of July 1, 2009


W.P.T.A. Negotiation Chair

6/8/09

Date


WPUSD Designee

6-8-09

Date

Date Ratified by W.P.T.A. Members

Date Adopted by Board

54.1

**Placer County Office of Education
District Business Services**

**PUBLIC DISCLOSURE
OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**

in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: Western Placer Unified School District
 Name of Bargaining Unit: Western Placer Teacher's Association
 Certificated, Classified, Other: Certificated

The proposed agreement covers the period beginning: July 1, 2008 and ending: June 30, 2010
 (date) (date)

The Governing Board will act upon this agreement on: June 22, 2009
 (date)

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement FY 2008-2009	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2008-2009	Year 2 Increase/(Decrease) FY 2009-2010	Year 3 Increase/(Decrease) FY 2010-2011
1 Salary Schedule (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 19,268,140	\$ -	\$ 578,044	\$ 595,386
		0.00%	3.00%	3.09%
Other Compensation - Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
		#DIV/0!	#DIV/0!	#DIV/0!
Description of Other Compensation				
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 2,185,007	\$ -	\$ 65,666	\$ 67,636
		0.00%	3.01%	3.10%
4 Health/Welfare Benefits	\$ 3,031,491	\$ -	\$ -	\$ -
		0.00%	0.00%	0.00%
5 Total Compensation - Add Items 1 through 4 to equal 5	\$ 24,484,638	\$ -	\$ 643,710	\$ 663,022
		0.00%	2.63%	2.71%
6 Step and Column - Due to movement plus any changes due to settlement. This is a subset of Line No. 1.	\$ 431,089	\$ -	\$ -	\$ -
7 Total Number of Represented Employees (Use FTEs if appropriate)	321.40			
8 Total Compensation - Average Cost per Employee	\$ 76,181	\$ -	\$ 2,003	\$ 2,063
		0.00%	2.63%	2.71%

5.42

District Business Services
Placer County Office of Education

Public Disclosure of Proposed Collective Bargaining Agreement

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

Year 1: No increase to the salary schedule

Year 2: 3% increase to the salary schedule

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

The cap is set at the Kaiser plus children rate, plus dental, vision and life insurance

- B. Proposed Negotiated Changes in Noncompensation Items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

No specific impacts on instructional and support programs

5.4.3

Public Disclosure of Proposed Collective Bargaining Agreement

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

None

E. Will this agreement create, or decrease deficit financing in the current or subsequent year(s)?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The agreement will increase deficit financing; however, the District's general fund balance is nearly nine times the State-required minimum, so this increase can be absorbed.

F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

G. Source of Funding for Proposed Agreement

1. Current Year

Reserves

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

Growth, fund balance

5.4.4

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit:

Western Placer Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ 37,707,278	\$ -	\$ (400,897)	\$ 37,306,381
Remaining Revenues (8100-8799)	\$ 4,426,999	\$ -	\$ 12,947	\$ 4,439,946
TOTAL REVENUES	\$ 42,134,277	\$ -	\$ (387,950)	\$ 41,746,327
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 20,263,648	\$ -	\$ (7,641)	\$ 20,256,007
Classified Salaries (2000-2999)	\$ 3,630,221	\$ -	\$ 17,744	\$ 3,647,965
Employee Benefits (3000-3999)	\$ 6,970,849	\$ -	\$ 68,929	\$ 7,039,778
Books and Supplies (4000-4999)	\$ 994,357	\$ -	\$ (62,680)	\$ 931,677
Services, Other Operating Expenses (5000-5999)	\$ 3,049,329	\$ -	\$ 268,755	\$ 3,318,084
Capital Outlay (6000-6599)	\$ -	\$ -	\$ 40,790	\$ 40,790
Other Outgo (7100-7299) (7400-7499)	\$ 2,234,069	\$ -	\$ (47,276)	\$ 2,186,793
Direct Support/Indirect Cost (7300-7399)	\$ (528,872)	\$ -	\$ (13,548)	\$ (542,420)
TOTAL EXPENDITURES	\$ 36,613,601	\$ -	\$ 265,073	\$ 36,878,674
OPERATING SURPLUS (DEFICIT)	\$ 5,520,676	\$ -	\$ (653,023)	\$ 4,867,653
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 15,000	\$ -	\$ -	\$ 15,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 7,791	\$ -	\$ 4,659,453	\$ 4,667,244
CONTRIBUTIONS (8980-8999)	\$ (5,397,482)	\$ -	\$ 535,186	\$ (4,862,296)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 130,403	\$ *	\$ (4,777,290)	\$ (4,646,887)
BEGINNING FUND BALANCE	\$ 1,089,607			\$ 1,089,607
Prior-Year Adjustments/Restatements (9793/9795)	\$ 18,600,356			\$ 18,600,356
ENDING FUND BALANCE	\$ 19,820,366	\$ -	\$ (4,777,290)	\$ 15,043,076
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 2,000	\$ -	\$ -	\$ 2,000
Reserved for Economic Uncertainties (9770)	\$ 2,539,933	\$ -	\$ 268,145	\$ 2,808,078
Designated Amounts (9775-9780)	\$ 13,020,206	\$ -	\$ (13,020,206)	\$ -
Unappropriated Amount (9790)	\$ 4,258,227	\$ -	\$ 7,974,771	\$ 12,232,998

* Please see question #5 on page 7.

5,4,5

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit:

Western Placer Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ 618,732	\$ 618,732
Remaining Revenues (8100-8799)	\$ 7,503,640	\$ -	\$ 1,901,555	\$ 9,405,195
TOTAL REVENUES	\$ 7,503,640	\$ -	\$ 2,520,287	\$ 10,023,927
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 3,460,545	\$ -	\$ (2,642)	\$ 3,457,903
Classified Salaries (2000-2999)	\$ 2,974,593	\$ -	\$ (11,049)	\$ 2,963,544
Employee Benefits (3000-3999)	\$ 2,116,825	\$ -	\$ (22,083)	\$ 2,094,742
Books and Supplies (4000-4999)	\$ 3,338,684	\$ -	\$ (22,330)	\$ 3,316,354
Services, Other Operating Expenses (5000-5999)	\$ 1,318,353	\$ -	\$ 520,061	\$ 1,838,414
Capital Outlay (6000-6599)	\$ 269,375	\$ -	\$ (12,362)	\$ 257,013
Other Outgo (7100-7299) (7400-7499)	\$ 65,304	\$ -	\$ -	\$ 65,304
Direct Support/Indirect Cost (7300-7399)	\$ 429,580	\$ -	\$ 13,548	\$ 443,128
TOTAL EXPENDITURES	\$ 13,973,259	\$ -	\$ 463,143	\$ 14,436,402
OPERATING SURPLUS (DEFICIT)	\$ (6,469,619)	\$ -	\$ 2,057,144	\$ (4,412,475)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 204,000	\$ -	\$ (24,755)	\$ 179,245
CONTRIBUTIONS (8980-8999)	\$ 5,397,482	\$ -	\$ (535,186)	\$ 4,862,296
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,276,137)	\$ -	\$ 1,546,713	\$ 270,576
BEGINNING FUND BALANCE	\$ 1,459,433			\$ 1,459,433
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
ENDING FUND BALANCE	\$ 183,296	\$ -	\$ 1,546,713	\$ 1,730,009
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 237,986	\$ -	\$ 1,492,023	\$ 1,730,009
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amount (9790)	\$ (54,690)	\$ -	\$ 54,690	\$ -

* Please see question #5 on page 7.

5.4.6

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund
Western Placer Teachers Association

Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ 37,707,278	\$ -	\$ 217,835	\$ 37,925,113
Remaining Revenues (8100-8799)	\$ 11,930,639	\$ -	\$ 1,914,502	\$ 13,845,141
TOTAL REVENUES	\$ 49,637,917	\$ -	\$ 2,132,337	\$ 51,770,254
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 23,724,193	\$ -	\$ (10,283)	\$ 23,713,910
Classified Salaries (2000-2999)	\$ 6,604,814	\$ -	\$ 6,695	\$ 6,611,509
Employee Benefits (3000-3999)	\$ 9,087,674	\$ -	\$ 46,846	\$ 9,134,520
Books and Supplies (4000-4999)	\$ 4,333,041	\$ -	\$ (85,010)	\$ 4,248,031
Services, Other Operating Expenses (5000-5999)	\$ 4,367,682	\$ -	\$ 788,816	\$ 5,156,498
Capital Outlay (6000-6599)	\$ 269,375	\$ -	\$ 28,428	\$ 297,803
Other Outgo (7100-7299) (7400-7499)	\$ 2,299,373	\$ -	\$ (47,276)	\$ 2,252,097
Direct Support/Indirect Cost (7300-7399)	\$ (99,292)	\$ -	\$ -	\$ (99,292)
TOTAL EXPENDITURES	\$ 50,586,860	\$ -	\$ 728,216	\$ 51,315,076
OPERATING SURPLUS (DEFICIT)	\$ (948,943)	\$ -	\$ 1,404,121	\$ 455,178
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 15,000	\$ -	\$ -	\$ 15,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 211,791	\$ -	\$ 4,634,698	\$ 4,846,489
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,145,734)	\$ -	\$ (3,230,577)	\$ (4,376,311)
BEGINNING FUND BALANCE	\$ 2,549,040			\$ 2,549,040
Prior-Year Adjustments/Restatements (9793/9795)	\$ 18,600,356			\$ 18,600,356
ENDING FUND BALANCE	\$ 20,003,662	\$ -	\$ (3,230,577)	\$ 16,773,085
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 239,986	\$ -	\$ 1,492,023	\$ 1,732,009
Reserved for Economic Uncertainties (9770)	\$ 2,539,933	\$ -	\$ 268,145	\$ 2,808,078
Designated Amounts (9775-9780)	\$ 13,020,206	\$ -	\$ (13,020,206)	\$ -
Unappropriated Amount - Unrestricted (9790)	\$ 4,258,227	\$ -	\$ 7,974,771	\$ 12,232,998
Unappropriated Amount - Restricted (9790)	\$ (54,690)	\$ -	\$ 54,690	\$ -
Reserve for Economic Uncertainties Percentage	13.38%			26.78%

* Please see question #5 on page 7.

5,47

Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund
Bargaining Unit: Western Placer Teachers Association

	FY 2008-09	FY 2009-10	FY 2010-11
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Revenue Limit Sources (8010-8099)	\$ 37,925,113	\$ 36,444,793	\$ 37,184,455
Remaining Revenues (8100-8799)	\$ 13,845,141	\$ 11,902,587	\$ 11,800,000
TOTAL REVENUES	\$ 51,770,254	\$ 48,347,380	\$ 48,984,455
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 23,713,910	\$ 25,207,635	\$ 26,719,977
Classified Salaries (2000-2999)	\$ 6,611,509	\$ 7,081,840	\$ 7,296,459
Employee Benefits (3000-3999)	\$ 9,134,520	\$ 9,889,955	\$ 10,153,618
Books and Supplies (4000-4999)	\$ 4,248,031	\$ 2,970,103	\$ 2,975,000
Services, Other Operating Expenses (5000-5999)	\$ 5,156,498	\$ 3,978,475	\$ 2,400,000
Capital Outlay (6000-6999)	\$ 297,803	\$ 65,000	\$ 65,000
Other Outgo (7100-7299) (7400-7499)	\$ 2,252,097	\$ 1,800,000	\$ 1,800,000
Direct Support/Indirect Cost (7300-7399)	\$ (99,292)	\$ (97,409)	\$ (100,000)
TOTAL EXPENDITURES	\$ 51,315,076	\$ 50,895,599	\$ 51,310,054
OPERATING SURPLUS (DEFICIT)	\$ 455,178	\$ (2,548,219)	\$ (2,325,599)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 15,000	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 4,846,489	\$ 308,383	\$ 506,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (4,376,311)	\$ (2,856,602)	\$ (2,831,599)
BEGINNING FUND BALANCE	\$ 2,549,040	\$ 16,773,085	\$ 13,916,483
ENDING FUND BALANCE	\$ 16,773,085	\$ 13,916,483	\$ 11,084,884
COMPONENTS OF ENDING BALANCE:			
Reserved Amounts (9711-9740)	\$ 1,732,009	\$ 150,115	\$ 2,000
Reserved for Economic Uncertainties - Unrestricted (9770)	\$ 2,808,078	\$ 2,560,199	\$ 2,590,803
Reserved for Economic Uncertainties - Restricted (9770)	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ 12,232,998	\$ 11,206,169	\$ 8,492,081
Unappropriated Amounts - Restricted (9790)	\$ -	\$ -	\$ -

5.4.8

Public Disclosure of Proposed Collective Bargaining Agreement

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Mandated Reserve Standard

		Current FY 2008-09	First Subsequent FY 2009-10	Second Subsequent FY 2010-11
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 56,161,565	\$ 51,203,982	\$ 51,816,054
b.	State Standard Minimum Reserve Percentage for this District Enter percentage:	0.00%	0.00%	0.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a times Line b. OR \$50,000	\$ -	\$ -	\$ -

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 2,808,078	\$ 2,560,199	\$ 2,590,803
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 12,232,998	\$ 11,206,169	\$ 8,492,081
	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)	\$ 1,250,000	\$ 1,250,000	\$ 1,500,000
g.	Total Available Reserves	\$ 16,291,076	\$ 15,016,368	\$ 12,582,884
h.	Reserve for Economic Uncertainties Percentage	29.01%	29.33%	24.28%

3. Do unrestricted reserves meet the state minimum reserve amount?

Current FY 2008-09

Yes ☒

No ☐

First Subsequent FY 2009-10

Yes ☒

No ☐

Second Subsequent FY 2010-11

Yes ☒

No ☐

4. If no, how do you plan to restore your reserves?

5.4.9

Public Disclosure of Proposed Collective Bargaining Agreement

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

N/A - No impact to current year budget

6. Please include any additional comments and explanations of Page 4 as necessary:

Public Disclosure of Proposed Collective Bargaining Agreement

K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT BASE REVENUE LIMIT

(a) Current Year Base Revenue Limit (BRL) per ADA:	<u>\$ 6,112.07</u> (Estimated)
(b) Prior Year Base Revenue Limit (BRL) per ADA	<u>\$ 5,783.07</u> (Actual)
(c) Amount of Current Year Increase: (a) minus (b)	<u>\$ 329.00</u>
(d) Percentage Increase in BRL per ADA: (c) divided by (b)	<u>5.69%</u>
(e) Change in Deficit % from PY to CY: (Enter as a %)	<u>-11.25%</u>
(f) Percentage Increase in BRL after deficit:	<u>-5.56%</u>
(g) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	<u>0.00%</u>

5,411

L. CERTIFICATION FORM NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent fiscal years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. Absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board, however, it does not prevent them from taking action on the agreement.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Western Placer Unified School District

hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement between the District and the Western Placer Teachers Association Bargaining Unit, during the term of the agreement from July 1, 2008 to June 30, 2010.

Board Actions

The board actions necessary to meet the costs of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Other Financing Sources

**Budget Adjustment
Increase (Decrease)**

\$ 0

Expenditures/Other Financing Uses

\$ 0

Ending Fund Balance Increase (Decrease)

\$ 0

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources

\$ 0

Expenditures/Other Financing Uses

\$ 0

Ending Fund Balance Increase (Decrease)

\$ (643,710)

Budget Revisions

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

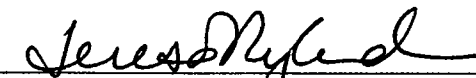
Certifications (check one & sign)

☒ I hereby certify ☐ I am unable to certify

District Superintendent

(Signature)

☒ I hereby certify ☐ I am unable to certify



**Chief Business Official
(Signature)**

Date

6/16/09

Date

Special Note: The Placer County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

5.4.12

Public Disclosure of Proposed Collective Bargaining Agreement

M. CERTIFICATION FORM NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

Terese Myled, Asst Supt Business 6/16/09
District Superintendent (or Designee) Date
(Signature)

Carrie Carlson, Director of Business Services
Contact Person

(916) 434-5095
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 22, 2009, took action to approve the proposed Agreement with the CSEA Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Placer County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

5.4.13

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

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

DISTRICT GLOBAL GOALS

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


SUBJECT:

Ratification of Article VI (Salaries),
Article IV (Employee Benefits), and
Article VIII (Professional Development) in
Classified Collective Bargaining Agreement

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Bob Noyes 
Assist. Superintendent, Personnel Services

ENCLOSURES:

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

BACKGROUND:

The Western Placer Unified School District and the California School Employees' Association Chapter #741 tentatively agreed on Article VI (Salaries), Article IV (Employee Benefits), and Article VIII (Professional Development). The Tentative Agreement is included in the attached materials. Once ratified the Tentative Agreement will become part of the current collective bargaining agreement.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Tentative Agreement between the Western Placer Unified School District and the California School Employees' Association Chapter #741.

Tentative agreement has been reached between the Western Placer Unified School District and CSEA Chapter #741. The agreement for fiscal years 2008-09 and 2009-10 is the following:

I. Salary (two year agreement)

2008-09 – 0% added to the salary schedule
2009-10 – 3.00% added to the salary schedule as of July 1, 2009

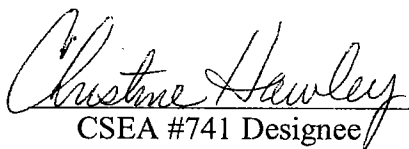
II. Benefit Increase 08-09/09-10 (two year agreement)

A 6% increase in the benefit cap as of July 1, 2009 stated in Article IV of the agreement which will encompass a two year agreement on benefits not subject to reopeners.

III. Professional Development

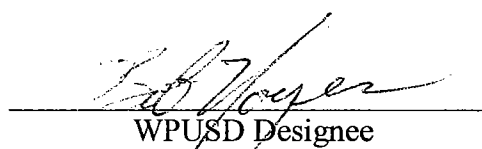
WPUSD proposes the parties agree to language that would provide a 1.25% ongoing salary increase for Bargaining Unit Members that complete 9 units while on step E using the language found in Article VIII. These benefits may be used up to two times for a total of a 2.5% salary increase.

Article VIII, F. 2 shall have an additional sentence which will read, "Bargaining Unit Members will receive a 1.25% ongoing salary increase for every 9 units they complete while on step E based on the language contained in C, D, and E. A total of 18 units may be submitted for a maximum 2.5% increase."


CSEA #741 Designee

6/9/09

Date


WPUSD Designee

6-9-09

Date

Date Ratified by CSEA Members

Date Adopted by Board

5.5.1

**Placer County Office of Education
District Business Services**

**PUBLIC DISCLOSURE
OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**

in Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: Western Placer Unified School District
 Name of Bargaining Unit: CSEA
 Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2008 and ending: June 30, 2010
 (date) (date)

The Governing Board will act upon this agreement on: June 22, 2009
 (date)

A. Proposed Change in Compensation

Compensation	Annual Cost Prior to Proposed Agreement FY 2008-2009	Fiscal Impact of Proposed Agreement		
		Year 1 Increase/(Decrease) FY 2008-2009	Year 2 Increase/(Decrease) FY 2009-2010	Year 3 Increase/(Decrease) FY 2010-2011
1 Salary Schedule (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 5,305,565	\$ -	\$ 169,167	\$ 173,942
		0.00%	3.19%	3.28%
Other Compensation - Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
		#DIV/0!	#DIV/0!	#DIV/0!
Description of Other Compensation				
3 Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 1,555,061	\$ -	\$ 44,583	\$ 50,982
		0.00%	2.87%	3.28%
4 Health/Welfare Benefits	\$ 1,306,847	\$ -	\$ 44,208	\$ 44,208
		0.00%	3.38%	3.38%
5 Total Compensation - Add Items 1 through 4 to equal 5	\$ 8,167,473	\$ -	\$ 257,958	\$ 269,132
		0.00%	3.16%	3.30%
6 Step and Column - Due to movement plus any changes due to settlement. This is a subset of Line No. 1.	\$ 88,687	\$ -	\$ -	\$ -
7 Total Number of Represented Employees (Use FTEs if appropriate)	177.20			
8 Total Compensation - Average Cost per Employee	\$ 46,092	\$ -	\$ 1,456	\$ 1,519
		0.00%	3.16%	3.30%

5.5.2

District Business Services
Placer County Office of Education

Public Disclosure of Proposed Collective Bargaining Agreement

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

2008-09: 0% added to the salary schedule

2009-10: 3% added to the salary schedule as of July 1, 2009

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

No, however, language was added, stating "Bargaining Unit Members n Step E will receive a 1.25% ongoing salary increase for every 9 units they complete while on Step E based on the language contained in C, D, and E. A total of 18 units may be submitted for a maximum 2.5% increase."

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

The cap was previously \$10,199 but increased 6% to \$10,811 with this agreement.

- B. Proposed Negotiated Changes in Noncompensation Items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

None

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

None

5.5.3

Public Disclosure of Proposed Collective Bargaining Agreement

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

None

E. Will this agreement create, or decrease deficit financing in the current or subsequent year(s)?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

The agreement will increase deficit financing; however, the District's general fund balance is nearly nine times the State-required minimum, so this increase can be absorbed.

F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

G. Source of Funding for Proposed Agreement

1. Current Year

Fund balance

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

Growth, fund balance

5.5.4

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit:

CSEA

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ 37,707,278	\$ -	\$ (400,897)	\$ 37,306,381
Remaining Revenues (8100-8799)	\$ 4,426,999	\$ -	\$ 12,947	\$ 4,439,946
TOTAL REVENUES	\$ 42,134,277	\$ -	\$ (387,950)	\$ 41,746,327
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 20,263,648	\$ -	\$ (7,641)	\$ 20,256,007
Classified Salaries (2000-2999)	\$ 3,630,221	\$ -	\$ 17,744	\$ 3,647,965
Employee Benefits (3000-3999)	\$ 6,970,849	\$ -	\$ 68,929	\$ 7,039,778
Books and Supplies (4000-4999)	\$ 994,357	\$ -	\$ (62,680)	\$ 931,677
Services, Other Operating Expenses (5000-5999)	\$ 3,049,329	\$ -	\$ 268,755	\$ 3,318,084
Capital Outlay (6000-6599)	\$ -	\$ -	\$ 40,790	\$ 40,790
Other Outgo (7100-7299) (7400-7499)	\$ 2,234,069	\$ -	\$ (47,276)	\$ 2,186,793
Direct Support/Indirect Cost (7300-7399)	\$ (528,872)	\$ -	\$ (13,548)	\$ (542,420)
TOTAL EXPENDITURES	\$ 36,613,601	\$ -	\$ 265,073	\$ 36,878,674
OPERATING SURPLUS (DEFICIT)	\$ 5,520,676	\$ -	\$ (653,023)	\$ 4,867,653
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 15,000	\$ -	\$ -	\$ 15,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 7,791	\$ -	\$ 4,659,453	\$ 4,667,244
CONTRIBUTIONS (8980-8999)	\$ (5,397,482)	\$ -	\$ 535,186	\$ (4,862,296)
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ 130,403	\$ -	\$ (4,777,290)	\$ (4,646,887)
BEGINNING FUND BALANCE	\$ 1,089,607			\$ 1,089,607
Prior-Year Adjustments/Restatements (9793/9795)	\$ 18,600,356			\$ 18,600,356
ENDING FUND BALANCE	\$ 19,820,366	\$ -	\$ (4,777,290)	\$ 15,043,076
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 2,000	\$ -	\$ -	\$ 2,000
Reserved for Economic Uncertainties (9770)	\$ 2,539,933	\$ -	\$ 268,145	\$ 2,808,078
Designated Amounts (9775-9780)	\$ 13,020,206	\$ -	\$ (13,020,206)	\$ -
Unappropriated Amount (9790)	\$ 4,258,227	\$ -	\$ 7,974,771	\$ 12,232,998

* Please see question #5 on page 7.

5.5.5

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

CSEA

Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ 618,732	\$ 618,732
Remaining Revenues (8100-8799)	\$ 7,503,640	\$ -	\$ 1,901,555	\$ 9,405,195
TOTAL REVENUES	\$ 7,503,640	\$ -	\$ 2,520,287	\$ 10,023,927
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 3,460,545	\$ -	\$ (2,642)	\$ 3,457,903
Classified Salaries (2000-2999)	\$ 2,974,593	\$ -	\$ (11,049)	\$ 2,963,544
Employee Benefits (3000-3999)	\$ 2,116,825	\$ -	\$ (22,083)	\$ 2,094,742
Books and Supplies (4000-4999)	\$ 3,338,684	\$ -	\$ (22,330)	\$ 3,316,354
Services, Other Operating Expenses (5000-5999)	\$ 1,318,353	\$ -	\$ 520,061	\$ 1,838,414
Capital Outlay (6000-6599)	\$ 269,375	\$ -	\$ (12,362)	\$ 257,013
Other Outgo (7100-7299) (7400-7499)	\$ 65,304	\$ -	\$ -	\$ 65,304
Direct Support/Indirect Cost (7300-7399)	\$ 429,580	\$ -	\$ 13,548	\$ 443,128
TOTAL EXPENDITURES	\$ 13,973,259	\$ -	\$ 463,143	\$ 14,436,402
OPERATING SURPLUS (DEFICIT)	\$ (6,469,619)	\$ -	\$ 2,057,144	\$ (4,412,475)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 204,000	\$ -	\$ (24,755)	\$ 179,245
CONTRIBUTIONS (8980-8999)	\$ 5,397,482	\$ -	\$ (535,186)	\$ 4,862,296
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,276,137)	\$ -	\$ 1,546,713	\$ 270,576
BEGINNING FUND BALANCE	\$ 1,459,433			\$ 1,459,433
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
ENDING FUND BALANCE	\$ 183,296	\$ -	\$ 1,546,713	\$ 1,730,009
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 237,986	\$ -	\$ 1,492,023	\$ 1,730,009
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amount (9790)	\$ (54,690)	\$ -	\$ 54,690	\$ -

* Please see question #5 on page 7.

5,516

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Combined General Fund CSEA		
	Column 1 Latest Board Approved Budget Before Settlement (As of March 18)	Column 2 Adjustments as a Result of Settlement	Column 3 Other Revisions	Column 4 Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ 37,707,278	\$ -	\$ 217,835	\$ 37,925,113
Remaining Revenues (8100-8799)	\$ 11,930,639	\$ -	\$ 1,914,502	\$ 13,845,141
TOTAL REVENUES	\$ 49,637,917	\$ -	\$ 2,132,337	\$ 51,770,254
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 23,724,193	\$ -	\$ (10,283)	\$ 23,713,910
Classified Salaries (2000-2999)	\$ 6,604,814	\$ -	\$ 6,695	\$ 6,611,509
Employee Benefits (3000-3999)	\$ 9,087,674	\$ -	\$ 46,846	\$ 9,134,520
Books and Supplies (4000-4999)	\$ 4,333,041	\$ -	\$ (85,010)	\$ 4,248,031
Services, Other Operating Expenses (5000-5999)	\$ 4,367,682	\$ -	\$ 788,816	\$ 5,156,498
Capital Outlay (6000-6599)	\$ 269,375	\$ -	\$ 28,428	\$ 297,803
Other Outgo (7100-7299) (7400-7499)	\$ 2,299,373	\$ -	\$ (47,276)	\$ 2,252,097
Direct Support/Indirect Cost (7300-7399)	\$ (99,292)	\$ -	\$ -	\$ (99,292)
TOTAL EXPENDITURES	\$ 50,586,860	\$ -	\$ 728,216	\$ 51,315,076
OPERATING SURPLUS (DEFICIT)	\$ (948,943)	\$ -	\$ 1,404,121	\$ 455,178
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 15,000	\$ -	\$ -	\$ 15,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 211,791	\$ -	\$ 4,634,698	\$ 4,846,489
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,145,734)	\$ *	\$ (3,230,577)	\$ (4,376,311)
BEGINNING FUND BALANCE	\$ 2,549,040			\$ 2,549,040
Prior-Year Adjustments/Restatements (9793/9795)	\$ 18,600,356			\$ 18,600,356
ENDING FUND BALANCE	\$ 20,003,662	\$ -	\$ (3,230,577)	\$ 16,773,085
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ 239,986	\$ -	\$ 1,492,023	\$ 1,732,009
Reserved for Economic Uncertainties (9770)	\$ 2,539,933	\$ -	\$ 268,145	\$ 2,808,078
Designated Amounts (9775-9780)	\$ 13,020,206	\$ -	\$ (13,020,206)	\$ -
Unappropriated Amount - Unrestricted (9790)	\$ 4,258,227	\$ -	\$ 7,974,771	\$ 12,232,998
Unappropriated Amount - Restricted (9790)	\$ (54,690)	\$ -	\$ 54,690	\$ -
Reserve for Economic Uncertainties Percentage	13.38%			26.78%

* Please see question #5 on page 7.

5.5.7

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Adult Education Fund

CSEA

Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 215,885	\$ -	\$ (15,148)	\$ 200,737
TOTAL REVENUES	\$ 215,885	\$ -	\$ (15,148)	\$ 200,737
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ 171,433	\$ -	\$ 7,357	\$ 178,790
Classified Salaries (2000-2999)	\$ 30,802	\$ -	\$ 230	\$ 31,032
Employee Benefits (3000-3999)	\$ 37,752	\$ -	\$ 2,955	\$ 40,707
Books and Supplies (4000-4999)	\$ 24,299	\$ -	\$ (5,401)	\$ 18,898
Services, Other Operating Expenses (5000-5999)	\$ 12,814	\$ -	\$ (5,000)	\$ 7,814
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 277,100	\$ -	\$ 141	\$ 277,241
OPERATING SURPLUS (DEFICIT)	\$ (61,215)	\$ -	\$ (15,289)	\$ (76,504)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (61,215)	\$ -	\$ (15,289)	\$ (76,504)
BEGINNING FUND BALANCE	\$ 80,800			\$ 80,800
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
ENDING FUND BALANCE	\$ 19,585	\$ -	\$ (15,289)	\$ 4,296
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9730)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ 19,585	\$ -	\$ (15,289)	\$ 4,296

* Please see question #5 on page 7.

5.5.8

District Business Services
Placer County Office of Education

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Cafeteria Fund

CSEA

Bargaining Unit:

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 1,740,000	\$ -	\$ 1,000	\$ 1,741,000
TOTAL REVENUES	\$ 1,740,000	\$ -	\$ 1,000	\$ 1,741,000
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 644,018	\$ -	\$ -	\$ 644,018
Employee Benefits (3000-3999)	\$ 279,810	\$ -	\$ -	\$ 279,810
Books and Supplies (4000-4999)	\$ 723,560	\$ -	\$ -	\$ 723,560
Services, Other Operating Expenses (5000-5999)	\$ 30,150	\$ -	\$ 7,641	\$ 37,791
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 83,877	\$ -	\$ -	\$ 83,877
TOTAL EXPENDITURES	\$ 1,761,415	\$ -	\$ 7,641	\$ 1,769,056
OPERATING SURPLUS (DEFICIT)	\$ (21,415)	\$ -	\$ (6,641)	\$ (28,056)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 7,791	\$ -	\$ 13,453	\$ 21,244
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (13,624)	\$ -	\$ 6,812	\$ (6,812)
BEGINNING FUND BALANCE	\$ 6,812			\$ 6,812
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
ENDING FUND BALANCE	\$ (6,812)	\$ -	\$ 6,812	\$ -
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9713)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ (6,812)	\$ -	\$ 6,812	\$ -

* Please see question #5 on page 7.

Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund: **Building Fund**

Bargaining Unit: **CSEA**

	Column 1	Column 2	Column 3	Column 4
	Latest Board Approved Budget Before Settlement (As of March 18)	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
REVENUES				
Revenue Limit Sources (8010-8099)	\$ -	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 1,415,159	\$ -	\$ 80,000	\$ 1,495,159
TOTAL REVENUES	\$ 1,415,159	\$ -	\$ 80,000	\$ 1,495,159
EXPENDITURES				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 140,963	\$ -	\$ -	\$ 140,963
Employee Benefits (3000-3999)	\$ 51,718	\$ -	\$ (2,957)	\$ 48,761
Books and Supplies (4000-4999)	\$ 130,166	\$ -	\$ (500)	\$ 129,666
Services, Other Operating Expenses (5000-5999)	\$ 601,750	\$ -	\$ 5,000	\$ 606,750
Capital Outlay (6000-6999)	\$ 2,506,290	\$ -	\$ 77,178	\$ 2,583,468
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,430,887	\$ -	\$ 78,721	\$ 3,509,608
OPERATING SURPLUS (DEFICIT)	\$ (2,015,728)	\$ -	\$ 1,279	\$ (2,014,449)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (2,015,728)	\$ -	\$ 1,279	\$ (2,014,449)
BEGINNING FUND BALANCE	\$ 18,347,267			\$ 18,347,267
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
ENDING FUND BALANCE	\$ 16,331,539	\$ -	\$ 1,279	\$ 16,332,818
COMPONENTS OF ENDING BALANCE:				
Reserved Amounts (9711-9740)	\$ -	\$ -	\$ -	\$ -
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amounts (9790)	\$ 16,331,539	\$ -	\$ 1,279	\$ 16,332,818

* Please see question #5 on page 7.

5.5.10
District Business Services
Placer County Office of Education

Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund CSEA

Bargaining Unit:

	FY 2008-2009	FY 2009-2010	FY 2010-2011
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
Revenue Limit Sources (8010-8099)	\$ 37,925,113	\$ 36,444,793	\$ 37,184,455
Remaining Revenues (8100-8799)	\$ 13,845,141	\$ 11,902,587	\$ 11,800,000
TOTAL REVENUES	\$ 51,770,254	\$ 48,347,380	\$ 48,984,455
EXPENDITURES			
Certificated Salaries (1000-1999)	\$ 23,713,910	\$ 25,207,635	\$ 26,719,977
Classified Salaries (2000-2999)	\$ 6,611,509	\$ 7,081,840	\$ 7,296,459
Employee Benefits (3000-3999)	\$ 9,134,520	\$ 9,889,955	\$ 10,153,618
Books and Supplies (4000-4999)	\$ 4,248,031	\$ 2,970,103	\$ 2,975,000
Services, Other Operating Expenses (5000-5999)	\$ 5,156,498	\$ 3,978,475	\$ 2,400,000
Capital Outlay (6000-6999)	\$ 297,803	\$ 65,000	\$ 65,000
Other Outgo (7100-7299) (7400-7499)	\$ 2,252,097	\$ 1,800,000	\$ 1,800,000
Direct Support/Indirect Cost (7300-7399)	\$ (99,292)	\$ (97,409)	\$ (100,000)
TOTAL EXPENDITURES	\$ 51,315,076	\$ 50,895,599	\$ 51,310,054
OPERATING SURPLUS (DEFICIT)	\$ 455,178	\$ (2,548,219)	\$ (2,325,599)
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 15,000	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 4,846,489	\$ 308,383	\$ 506,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (4,376,311)	\$ (2,856,602)	\$ (2,831,599)
BEGINNING FUND BALANCE	\$ 2,549,040	\$ 16,773,085	\$ 13,916,483
ENDING FUND BALANCE	\$ 16,773,085	\$ 13,916,483	\$ 11,084,884
COMPONENTS OF ENDING BALANCE:			
Reserved Amounts (9711-9740)	\$ 1,732,009	\$ 150,115	\$ 2,000
Reserved for Economic Uncertainties - Unrestricted (9770)	\$ 2,808,078	\$ 2,560,199	\$ 2,590,803
Reserved for Economic Uncertainties - Restricted (9770)	\$ -	\$ -	\$ -
Board Designated Amounts (9775-9780)	\$ -	\$ -	\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ 12,232,998	\$ 11,206,169	\$ 8,492,081
Unappropriated Amounts - Restricted (9790)	\$ -	\$ -	\$ -

Public Disclosure of Proposed Collective Bargaining Agreement

J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Mandated Reserve Standard

		Current FY 2008-2009	First Subsequent FY 2009-2010	Second Subsequent FY2010-2011
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 56,161,565	\$ 51,203,982	\$ 51,816,054
b.	State Standard Minimum Reserve Percentage for this District Enter percentage:	0.00%	0.00%	0.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a times Line b. OR \$50,000	\$ -	\$ -	\$ -

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 2,808,078	\$ 2,560,199	\$ 2,590,803
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 12,232,998	\$ 11,206,169	\$ 8,492,081
	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)	\$ 1,250,000	\$ 1,250,000	\$ 1,500,000
g.	Total Available Reserves	\$ 16,291,076	\$ 15,016,368	\$ 12,582,884
h.	Reserve for Economic Uncertainties Percentage	29.01%	29.33%	24.28%

3. Do unrestricted reserves meet the state minimum reserve amount?

Current FY 2008-09

Yes ☒

No ☐

First Subsequent FY 2009-10

Yes ☒

No ☐

Second Subsequent FY 2010-11

Yes ☒

No ☐

4. If no, how do you plan to restore your reserves?

Public Disclosure of Proposed Collective Bargaining Agreement

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1 (i.e., increase was partially budgeted), explain the variance below:

N/A

6. Please include any additional comments and explanations of Page 4 as necessary:

5.5.13

Public Disclosure of Proposed Collective Bargaining Agreement

K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT BASE REVENUE LIMIT

(a) Current Year Base Revenue Limit (BRL) per ADA:	<u>\$ 6,112.07</u> (Estimated)
(b) Prior Year Base Revenue Limit (BRL) per ADA	<u>\$ 5,783.07</u> (Actual)
(c) Amount of Current Year Increase: (a) minus (b)	<u>\$ 329.00</u>
(d) Percentage Increase in BRL per ADA: (c) divided by (b)	<u>5.69%</u>
(e) Change in Deficit % from PY to CY: (Enter as a %)	<u>0.00%</u>
(f) Percentage Increase in BRL after deficit:	<u>5.69%</u>
(g) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	<u>0.00%</u>

5.5.14

L. CERTIFICATION FORM NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent fiscal years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. Absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board, however, it does not prevent them from taking action on the agreement.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Western Placer Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement between the District and the CSEA Bargaining Unit, during the term of the agreement from July 1, 2008 to June 30, 2010.

Board Actions

The board actions necessary to meet the costs of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Other Financing Sources

**Budget Adjustment
Increase (Decrease)**

\$ 0

Expenditures/Other Financing Uses

\$ 0

Ending Fund Balance Increase (Decrease)

\$ 0

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources

\$ 0

Expenditures/Other Financing Uses

\$ 0

Ending Fund Balance Increase (Decrease)

\$ (257,958)

Budget Revisions

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Certifications (check one & sign)

☐ I hereby certify ☐ I am unable to certify

**District Superintendent
(Signature)**

Date

☒ I hereby certify ☐ I am unable to certify

**Chief Business Official
(Signature)**

Date

Special Note: The Placer County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

5.5.15

Public Disclosure of Proposed Collective Bargaining Agreement

M. CERTIFICATION FORM NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

Investigative, Asst Supt Business Svcs 6/16/09
District Superintendent (or Designee) Date
(Signature)

Carrie Carlson, Director of Business
Contact Person

Phone (916) 434-5095

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 22, 2009, took action to approve the proposed Agreement with the Western Placer Teachers Association Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Placer County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

5.5.16

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Consolidated Application Part I

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Mary Boyle

ENCLOSURES:

Con App Part I Available at Meeting

DEPARTMENT:

Educational Services

FINANCIAL INPUT/SOURCE:

Annual Categorical Revenues

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The 2009 - 2010 Consolidated Application Part I reflects our application for funding in all Federal and State categorical aid programs for the coming year. Included in the Con App are applications for federal funding for the 2009 – 10 school year through Title I Part A (Basic Grant), Title II (Improving Teacher Quality), Title III (Immigrant and Limited English Proficiency Students), and Title V (Innovative Programs), as well as applications for state funding through School Safety and Violence Prevention and Economic Impact Aid (EIA). The Con App Part I also includes required reports on Teacher and Paraprofessional Requirements, NCLB Teacher Requirements, and Expenditure Reports for Title I, II, III and V Programs for 2008 – 2009.

RECOMMENDATION:

Approve 2009 – 2010 Consolidated Application Part I.

5.6

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

One-time Interim Asst. Supt. of Business
Compensation Increase

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Scott Leaman, Superintendent

ENCLOSURES:

No

DEPARTMENT:

District office

FINANCIAL INPUT/SOURCE:

One-time general fund monies

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

A one-time 5.88% salary increase to the contract of Terri Ryland is being proposed at this time. This increase will be drawn from one-time funds. Even with this one-time increase, the district cost for the interim Assistant Superintendent of Business is less than a full time Assistant Superintendent of Business.

RECOMMENDATION:

Approve the increase.

5.7

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approve the Contract for Labor Compliance
Program Services between WCS/CA and
WPUSD for Increments 1 & 2 and Foscett
Ranch beginning the summer of 2009

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Cathy Allen
Assistant Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Facilities & Maintenance Services

FINANCIAL INPUT/SOURCE:

COPs and State Reimbursement

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract authorizes WCS/Ca to provide the state required Labor Compliance Program Services for the work being performed this summer at Lincoln High School and Foscett Ranch Elementary.

RECOMMENDATION:

Staff recommends the Board approval of the contract and authorize staff to enter into an agreement between WCS/Ca and WPUSD.

Agreement Between WCS/Ca, Inc. and TBD

This Agreement is effective June 11, 2009 and continues until terminated and is between the Western Placer Unified School District ("DISTRICT") and WCS/Ca, Inc. ("WCS"). The DISTRICT requests that WCS perform professional services in connection with the Labor Compliance Program ("LCP"). WCS desires to perform professional services on the Project for the compensation stated in this Agreement.

WCS and the DISTRICT agree as follows:

1. WCS's Services

- 1.1 WCS agrees to perform the services described in the attached **Exhibit A: Scope of Services** that is attached hereto and made a part of this Agreement. Such defined services shall be referred to as "the Services".
- 1.2 WCS shall commence performance of the Services upon execution of this Agreement.
- 1.3 Services in addition to those described in Exhibit A and services that result from a change in the scope of the Project shall be referred to as "Additional Services" and performed on the basis agreed in writing between WCS and the DISTRICT.

2. Standard of Performance

- 2.1. WCS shall perform the Services in accordance with the standard of practice generally accepted in its profession.
- 2.2. Services performed on this Project are based on WCS's understanding of applicable laws and regulations as interpreted and applied on the date of this Agreement.

3. Compensation and Payment

- 3.1 The DISTRICT agrees to compensate WCS as stated in the attached **Exhibit B: Compensation** in return for the performance of the Services under this Agreement.
- 3.2 WCS shall be compensated for Additional Services as agreed in writing between the parties. Absent such agreement in writing, WCS shall be compensated on the hourly basis as stated in **Exhibit B: Compensation**.

4. District Responsibilities

- 4.1 The DISTRICT shall provide WCS any reasonably requested information regarding the Program, including program requirements, available project lists and schedules and other documents describing the Project/Program.
- 4.2 WCS shall be entitled to rely upon the accuracy and completeness of any information furnished by the DISTRICT.

5.8.1

- 4.3 By performing the Services in the Agreement, WCS shall not assume any of the responsibilities of any construction contractors or other project consultants, nor shall WCS be responsible for liability and related expenses that arise from the performance or failure to perform by such other parties.
- 4.4 The DISTRICT shall provide prompt written notice if the DISTRICT becomes aware of any deficiency in WCS's Services.

5. Ownership of Documentation of Services

- 5.1 Labor Compliance Program, reports, studies, memoranda, computation sheets or other documents prepared by WCS or its consultants in connection with Services to be performed under this Agreement shall remain the property of both the District and WCS under this Agreement.

6. Proprietary Information

- 6.1 WCS understands and agrees that, in the performance of the work or Services under this Agreement, WCS may have access to private or confidential information that may contain proprietary details, the disclosure of which to third parties may be damaging to the DISTRICT. WCS agrees that all information disclosed by DISTRICT to WCS and identified in writing by the DISTRICT as proprietary shall be held in confidence and used only as reasonably necessary in the performance of this Agreement. WCS shall exercise the same standard of care to protect such information as is used to protect its own proprietary data.

7. General Provisions

- 7.1 All notices to be given by the parties hereto shall be in writing and served by depositing same in the United States Post Office, postage prepaid and registered as follows:

To DISTRICT:	To WCS:
Western Placer Unified School District	WCS/Ca, Inc.
600 6 th Street, Fourth Floor	7777 Greenback Lane, Suite 208
Lincoln, CA 95648	Citrus Heights, Ca 95610
Attn: Cathy Allen	Attn: Dane Ruddell

- 7.2 Nothing contained in this Agreement or its companion documents shall create a contractual relationship with or a cause of action in favor of a third party against either DISTRICT or WCS.
- 7.3 WCS shall have the right to include representations of the Program/Project, including photographs, among WCS's promotional and professional materials. WCS's materials shall not include information that the DISTRICT has notified WCS is confidential or proprietary.
- 7.4 If any term or provision of the Agreement shall be found to be illegal or unenforceable, then notwithstanding, this Agreement shall remain in full force and effect and such term or provision shall be deemed stricken.

5.8.2

- 7.5 This Agreement shall be deemed to be made in, and shall be construed in accordance with the laws of the State of California.
- 7.6 WCS agrees to make available to the DISTRICT accounting records specifically related to reimbursable expenses and fees billed to DISTRICT on this Program.
- 7.7 This Agreement represents the entire agreement between WCS and the DISTRICT and may be amended only in writing with the signature of both parties. The DISTRICT and WCS bind themselves, their partners, successors, assigns and legal representatives to the other party to this Agreement and to the partners, successors, assigns and legal representatives of such other party with respect to all covenants of this Agreement.
- 7.8 WCS performs the Services of this Agreement as an independent contractor and not as the DISTRICT agent, employee or partner.
- 7.9 WCS and the DISTRICT agree to submit disputes between them to non-binding mediation prior to seeking relief through formal legal action. The mediator shall be agreed to by both parties.
- 7.10 WCS shall indemnify and hold harmless the District, its officers, agents, consultants and employees, from and against any claims, liability, causes of action, damages, and expenses, including attorneys' fees and costs, arising out of or related to WCSs performance under this Agreement, provided that such claim, damage, loss or expenses is attributable to bodily injury, sickness, disease or death, or injury to or destruction of tangible property including loss of use resulting there from, but only to the extent caused in whole by willful or negligent acts/omissions of WCS.
- 7.11 WCS will effect and maintain for the life of this Agreement insurance coverage in the following types and amounts:
1. General Liability Insurance in the amount of \$2,000,000
 2. Professional Liability Insurance in the amount of \$2,000,000
 3. Automobile Coverage, Owned, Non-Owned and Hired in the amount of \$1,000,000.
 4. Other legally required insurance, including workers compensation at statutory limits.
- WCS agrees to provide DISTRICT annually with copies of the insurance policies referenced above upon written request.

AGREED:

WCS/CA, Inc.
WCS

Western Placer Unified School District
DISTRICT

Name: Dane Ruddell
Title: President

Name: Cathy Allen
Title: Assistant Superintendent, Facilities &
Maintenance Services

5.8.3

Exhibit A: Scope of Services

1. Base Services:

WCS shall provide Labor Compliance Program Consulting Services to the DISTRICT to include:

1 Implementation of the LCP to include:

- 1.1 Implement the approved LCP.
- 1.2 Conducting pre-job conferences with contractors/subcontractors.
- 1.3 Review of contractors' payment of applicable general prevailing wage rates.
- 1.4 Review & Monitoring of contractors' employment of properly registered apprentices.
- 1.5 Review & Monitoring of contractors' providing certified payroll records.
- 1.6 Periodic monitoring of construction sites for the verification of proper payments of prevailing wage rates and worker classifications.
- 1.7 Preparation and submittal of annual reports.

2 Enforcement of the LCP to include:

- 2.1 Notification to contractors/subcontractors of missing or deficient documentation.
- 2.2 Notification to contractors/subcontractors of violations.
- 2.3 Investigating missing, deficient documentation or violations.
- 2.4 Withholding contract payments and imposing penalties for noncompliance.

2. Additional Services Scope of Work:

- 2.1 Other additional services may be added to this agreement, upon acceptance by both parties.

5.8.4

Exhibit B: Compensation

1. Fees and Payments

1. **Base Services:** For the Services as described in Exhibit A, Scope of Services, Basic Services; WCS shall be compensated based on Exhibit B, Compensation.
2. **Additional Services:** Additional services may be added to this agreement, upon acceptance of terms by both parties. Unless other terms are agreed upon by both parties, additional services shall be invoiced based on the hourly rates included in this section.
3. **Payments to WCS:** DISTRICT shall make payment to WCS within 30 calendar days of receipt of invoice. Invoices shall be based on an average of the overall lump sum fee (divide fee by construction duration in months = monthly payment to WCS).
4. **Undisputed amounts:** The DISTRICT agrees to pay undisputed amounts within thirty days of the invoice date. Amounts that are disputed by the DISTRICT will be brought to WCS's attention in writing, along with an explanation of the reasons for such dispute, within 5 days of the invoice date.
5. **Interest on undisputed amounts:** Amounts not reasonably disputed which remain unpaid more than thirty days from the invoice date shall bear interest until paid at the highest rate allowed by California state law or at one percent (1%) per month, whichever rate is lower.
6. **Suspension of services for lack of payment:** If payment is not made within forty-five days of the invoice date, WCS shall have the right to suspend the performance of services under this Agreement pending payment. Such suspension of services shall not be considered a breach of this Agreement.
7. **Deductions from payment:** No deductions shall be made from WCS's compensation on account of penalty, liquidated damages or other sums withheld from payments to other Consultants, contractors or suppliers.
8. **Hourly Rate Schedule (Additional Services):**

Principal in charge	\$125.00 hr.
Labor Compliance Officer	\$105.00 hr.
Labor Compliance Manager	\$ 95.00 hr.
Labor Compliance Specialist	\$ 85.00 hr.
Certified Payroll Analyst	\$ 55.00 hr.

585

9. **Fee Schedule:**

Project Construction Cost	Fee % Low
Fee range for less than \$2 mil project *	0.99%
Fee range for \$2 to \$3 mil project	0.95%
Fee range for \$3 to \$4 mil project	0.90%
Fee range for \$4 to \$5 mil project	0.85%
Fee range for \$5 to \$6 mil project	0.70%
Fee range for \$6 to \$7 mil project	0.65%
Fee range for \$7 to \$8 mil project	0.59%
Fee range for \$8 to \$9 mil project	0.57%
Fee range for \$9 to \$10 mil project	0.54%
Fee range for \$10 to \$11 mil project	0.52%
Fee range for \$11 to \$12 mil project	0.50%
Fee range for \$12 to \$13 mil project	0.48%
Fee range for \$13 to \$14 mil project	0.46%
Fee range for \$14 to \$15 mil project	0.44%
Fee range for \$15 to \$16 mil project	0.42%
Fee range for \$16 to \$17 mil project	0.40%
Fee range for \$17 to \$18 mil project	0.39%
Fee range for \$18 to \$19 mil project	0.38%
Fee range for \$19 to \$20 mil project	0.37%
Fee range for \$20 to \$22 mil project	0.36%
Fee range for \$22 to 25 mil project	0.35%
Fee range for \$25 to \$28 mil project	0.33%
Fee range for \$28 to \$32 mil project	0.30%
Fee range for \$32 to \$35 mil project	0.27%
Fee range for \$35 to \$38 mil project	0.25%
Fee range for \$38 to \$41 mil project	0.23%
Fee range for \$41 to \$45 mil project	0.21%
Fee range for \$45 mil and up	0.20%

5.8.6

2. Fee Qualifications

1. Minimum fee on any project shall be the greater of the averaged monthly fee from the fee schedule above, or \$1,000 per month.
2. WCS will be providing pre-construction meeting information through a web conferencing process when necessary. On site field surveys will be done at the site as necessary and required by AB 1506 and the DIR.

5.8.7

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

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

SUBJECT:

Amendment to Existing Contract with
Fugro West, Inc. for Soils Monitoring
During the Summer 2009 Construction
Projects @ LHS & Foscett Ranch

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Cathy Allen
Assistant Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Facilities & Maintenance Services

FINANCIAL INPUT/SOURCE:

COPs & State Reimbursement

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

The board previously approved a contract with Fugro West, Inc. for a Geological Hazard Assessment and Geotechnical Investigation for the proposed classroom additions at Lincoln High School. Staff is requesting that the contract be amended to include services necessary during construction at both Lincoln High School and Foscett Ranch. Billing will be on a 'Time and Materials Basis' as needed. The attached rate sheet shows Fugro West, Inc. current fee schedule.

RECOMMENDATION:

Staff recommends the Board approve an amendment to the existing contract between Fugro West, Inc. and WPUSD.

5.9



**NORTHERN CALIFORNIA 2009 FEE SCHEDULE
FOR CONSULTING SERVICES**

PROFESSIONAL STAFF	HOURLY RATE
Staff I Professional	\$ 120
Staff II Professional	135
Project I Professional	155
Project II Professional	160
Senior Professional	175
Associate	190
Principal	215
Principal Consultant	260

TECHNICAL AND OFFICE STAFF

Engineering Field Technician I – Non-Prevailing Wage, Straight Time	93
Engineering Field Technician II – Non-Prevailing Wage, Straight Time	98
Engineering Field Technician III – Non-Prevailing Wage, Straight Time	103
Engineering Field Technician I, II and III – Prevailing Wage, Straight Time	108
Engineering Assistant	110

Office Assistant	65
Word Processor/Clerical	85
Technical Assistant/Illustrator	95
Illustrator II	100
Laboratory Technician	98
CADD Operator	105
GIS Technician	105
Construction Services Manager	140
HSE Manager	163

Overtime Rates for Technical and Office Staff

a. Saturday or over 8 hours/day during weekdays	1.3 x straight time
b. Sundays/holidays	1.5 x straight time
c. Swing or graveyard shift premium	1.3 x straight time

**Fees for expert witness preparation, testimony, court appearances,
or depositions will be billed at the rate of \$400 per hour.**

OTHER DIRECT CHARGES

Subcontracted Services	Cost Plus 15%
Outside Reproduction	Cost Plus 15%
Outside Laboratory	Cost Plus 15%
Out-of-Pocket Expenses	Cost Plus 15%
Travel and Subsistence	Cost Plus 15%
Vehicle and Basic Sampling Equipment	12/hour
Specialized Software Applications	25/hour

Report reproduction and data reporting costs per staff hourly rates

A surcharge of \$3 per linear foot of test boring depth will be added to cover the cost of
standard engineering field supplies including sample tubes and caps, stakes, etc.

Fee Schedule is subject to revision periodically

LABORATORY AND SPECIALTY TESTING AND EQUIPMENT See Separate Schedule

5.9.1

Public Hearing

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Public Hearing for Adopted Budget 2009-10

AGENDA ITEM AREA:

Public Hearing

REQUESTED BY:

Terri Ryland, Assistant Supt. Business Services

ENCLOSURES:

See Budget agenda item

DEPARTMENT:

Business Office

FINANCIAL INPUT/SOURCE:

Included in budget back up

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

No

BACKGROUND:

Each year, a district budget is required to be adopted after holding a public hearing. This hearing has been advertised in at least one local paper as required by law. This year, due to recent changes in the State's adopted budget from February 20, 2009, districts are required to not only discuss the proposed adopted budget but include discussion of the new Tier III categorical flexibility as it pertains to the District.

RECOMMENDATION:

Hold public hearing on 2009-10 annual budget and categorical flexibility.

8

INFORMATION

DISCUSSION

ACTION

ITEMS

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Adopted Budget 2009-10

AGENDA ITEM AREA:

Action

REQUESTED BY:

Terri Ryland, Assistant Supt. Business Services

ENCLOSURES:

2009-10 Budget Document

DEPARTMENT:

Business Office

FINANCIAL INPUT/SOURCE:

Included in back up

MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED

No

BACKGROUND:

Each year, a district budget is required to be adopted prior to June 30. The Board has received budget assumptions, enrollment projections, and has taken action on budget additions. The Board will hold a public meeting tonight, followed by adoption of the District's 2009-10 Annual Budget.

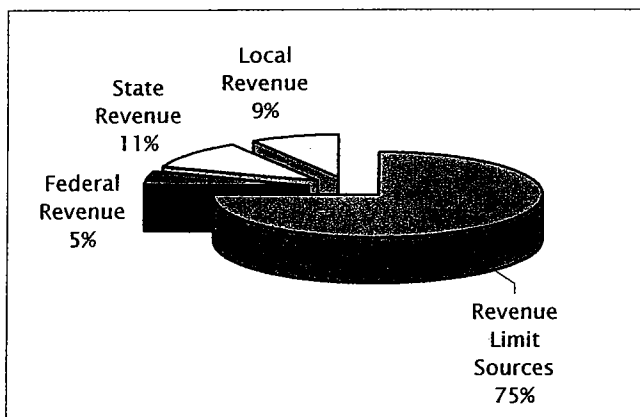
RECOMMENDATION:

Adopt the District's 2009-10 Budget.

9.1

Western Placer Unified School District 2009-10 Adopted Budget

	<u>Page</u>
2009-10 Budget Summary	1
2008-09 Estimated Actual and 2009-10 Budget Comparison	2
Budget Assumptions	3
Revenue Budgets by Resource	5
Revenue Limit Changes Fiscal Years 2008-09 and 2009-10	6
Tier II and Tier III Funding Cuts	7
Staffing Ratios	8
Board Adopted One-Time Uses	12
Board Adopted Personnel Additions	13
Special Education Excess Costs	14
Fund Balance Summary	15
Multi-Year Projections	16
Enrollment and ADA, Bar Graph	17
Enrollment and ADA, Line Graph	18
Pie Chart: General Fund Revenue	19
Pie Chart: General Fund Expenditures	20
Pie Chart: All Funds' Expenditures	21
Budget Summaries:	
General Fund	22
Adult Ed	24
Child Development	25
Cafeteria	26
Deferred Maintenance	27
Building Fund	28
Capital Facilities Fund	29
Special Reserve Fund	30
Mello-Roos	31
SACS Reports	32



9.1.1

Western Placer Unified School District
Proposed Budget for Adoption

	Adopted Budget 2009-10		
	Unrestricted	Restricted	Combined
Revenue			
Revenue Limit Sources	35,809,319	635,474	36,444,793
Federal Revenue	0	2,442,801	2,442,801
State Revenue	3,815,642	1,433,430	5,249,072
Local Revenue	1,430,734	2,779,980	4,210,714
Total Revenue	41,055,695	7,291,685	48,347,380
Expenditures			
Certificated Salaries	21,190,704	3,438,887	24,629,591
Classified Salaries	3,965,216	2,947,301	6,912,517
Benefits	7,533,335	2,246,371	9,779,706
Books and Supplies	1,594,386	1,375,717	2,970,103
Other Services & Oper. Expenses	1,488,317	2,490,158	3,978,475
Capital Outlay	0	65,000	65,000
Other Outgo 7xxx	1,800,000	0	1,800,000
Transfer of Indirect 73xx	(796,977)	699,568	(97,409)
Total Expenditures	36,774,981	13,263,002	50,037,983
Deficit/Surplus	4,280,714	(5,971,317)	(1,690,603)
Transfers In			0
Transfers out	(52,383)	(256,000)	(308,383)
Contributions to Restricted	(4,645,423)	4,645,423	0
Net increase (decrease) in Fund Balance	(417,092)	(1,581,894)	(1,998,986)
Beginning Balance	15,043,076	1,730,009	16,773,085
Prior Period Adjustment			
Ending Balance	14,625,984	148,115	14,774,099
Revolving Fund	2,000		2,000
Designated for Econ Uncertainty	2,486,480		2,486,480
Restricted Designations		148,115	148,115
Basic Aid Reserve	2,948,000		2,948,000
Unappropriated Fund Balance	9,189,504	0	9,189,504

9.1.2

Western Placer Unified School District
Multi-Year Projection

	Estimated Actual 2008-09			Adopted Budget 2009-10			Change Between Years		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	\$\$	%	
Revenue									
Revenue Limit Sources	37,306,381	618,732	37,925,113	35,809,319	635,474	36,444,793	(1,480,320)	-3.9%	1
Federal Revenue	0	4,049,170	4,049,170	0	2,442,801	2,442,801	(1,606,369)	-39.7%	2
State Revenue	2,871,498	2,813,535	5,685,033	3,815,642	1,433,430	5,249,072	(435,961)	-7.7%	
Local Revenue	1,568,448	2,542,490	4,110,938	1,430,734	2,779,980	4,210,714	99,776	2.4%	
Total Revenue	41,746,327	10,023,927	51,770,254	41,055,695	7,291,685	48,347,380	(3,422,874)	-6.6%	
Expenditures									
Certificated Salaries	20,256,007	3,457,903	23,713,910	21,190,704	3,438,887	24,629,591	915,681	3.9%	3
Classified Salaries	3,647,965	2,963,544	6,611,509	3,965,216	2,947,301	6,912,517	301,008	4.6%	4
Benefits	7,039,778	2,094,742	9,134,520	7,533,335	2,246,371	9,779,706	645,186	7.1%	5
Books and Supplies	931,677	3,316,354	4,248,031	1,594,386	1,375,717	2,970,103	(1,277,928)	-30.1%	6
Other Services & Oper. Expenses	3,318,084	1,838,414	5,156,498	1,488,317	2,490,158	3,978,475	(1,178,023)	-22.8%	7
Capital Outlay	40,790	257,013	297,803	0	65,000	65,000	(232,803)	-78.2%	
Other Outgo 7xxx	2,186,793	65,304	2,252,097	1,800,000	0	1,800,000	(452,097)	-20.1%	8
Transfer of Indirect 73xx	(542,420)	443,128	(99,292)	(796,977)	699,568	(97,409)	1,883	-1.9%	
Total Expenditures	36,878,674	14,436,402	51,315,076	36,774,981	13,263,002	50,037,983	(1,277,093)	-2.5%	
Deficit/Surplus	4,867,653	(4,412,475)	455,178	4,280,714	(5,971,317)	(1,690,603)	(2,145,781)	-471.4%	
Transfers In	15,000		15,000			0			
Transfers out	(4,667,244)	(179,245)	(4,846,489)	(52,383)	(256,000)	(308,383)	4,538,106	-93.6%	9
Contributions to Restricted	(4,862,296)	4,862,296	0	(4,645,423)	4,645,423	0	0		
Net increase (decrease) in Fund Balance	(4,646,887)	270,576	(4,376,311)	(417,092)	(1,581,894)	(1,998,986)			
Beginning Balance	1,089,607	1,459,433	2,549,040	15,043,076	1,730,009	16,773,085			
Prior Period Adjustment	18,600,356		18,600,356						
Ending Balance	15,043,076	1,730,009	16,773,085	14,625,984	148,115	14,774,099			
Revolving Fund	2,000		2,000	2,000		2,000			
Designated for Econ Uncertainty	2,808,078		2,808,078	2,486,480		2,486,480			
Restricted Designations		1,730,009	1,730,009		148,115	148,115			
Basic Aid Reserve	3,306,000		3,306,000	2,948,000		2,948,000			
Unappropriated Fund Balance	8,926,998	0	8,926,998	9,189,504	0	9,189,504			

Notes:

¹ Revenue limit decrease due to 175 additional ADA, but decrease in RL funding of 3.45% and projected decrease in property taxes

² State Federal Stimulus Funds in 2008-09, used to offset CSR contribution for one year only.

³ Teacher's salaries increased by step and projected column movement, growth in special ed, and staffing for enrollment increase

⁴ Classified salaries increased by step movement and adding back kindergarten aides and office clerical at elementary sites.

⁵ Increase due to increased unemployment rates, increase of \$200,000 for teachers' health and welfare, and benefit increases for salary increases

⁶ Decrease in materials and supplies due to removal of carryover until books are closed. Also, shift between restricted and unrestricted due to Tier III flexibility

⁷ Reduction in legal and professional expenditures, and reduction in NPS/NPA contracts

⁸ Projected decrease in billback due to taking back two Language Intensive classrooms

⁹ Includes transfers out of various board-approved reserves, including OPEB, vehicles, site start-up funds and Wetlands Reserve

9.1.3

**Multi-Year Projection
Assumptions at Budget Development
2009/10**

	2008/09	2009/10	2010/11	2011/12
REVENUES				
Revenue Limit Sources:				
Projected Increase in Enrollment - cohort method	259	212	235	235
Projected Enrollment (est. CBEDS)	6,392	6,604	6,839	7,074
Projected ADA Funded	6,136	6,340	6,565	6,791
Enrollment vs ADA Factor	96%	96%	96%	96%
Percent Increase in Students	4.2%	3.3%	3.6%	3.4%
ADA used for Revenue Limit	6,165	6,340	6,565	6,791
State COLA	5.66%	4.25%	0.70%	2.30%
State Deficit	-7.839%	-17.960%	-17.960%	-17.960%
Deficit Factor	0.92161	0.82040	0.82040	0.82040
Prior Year Revenue Limit (before deficit)	\$5,777.19	\$6,112.07	\$6,373.07	\$6,414.07
COLA Applied	\$329.00	\$261.00	\$40.00	\$130.00
Deficit Applied	(478.66)	(1,144.60)	(1,151.79)	(1,175.31)
Equalization	\$0.00	\$0.00	\$1.00	\$2.00
Funded Revenue Limit per ADA	\$5,627.53	\$5,228.47	\$5,262.28	\$5,370.76
Federal Revenue				
Average funding increased by Statutory COLA	0.000%	0.000%	0.000%	0.000%
State Revenue				
Average funding increased by State Categorical COLA	-15.00%	-4.50%	0.70%	2.30%
Lottery-Unrestricted (RS 1100)	\$115.00	\$109.50	\$109.50	\$109.50
Lottery-Restricted (RS 6300)	\$16.50	\$11.50	\$11.50	\$11.50
EXPENDITURES				
Certificated Salaries				
New Hires FTE - growth, replacement	13.0 FTE	3.7 FTE	7.5 FTE	7.5 FTE
Reductions in Force	(12.0) FTE	0	unknown	unknown
Program (music, PE, Special Ed)	(1.7) FTE	0 FTE	0 FTE	0 FTE
New Hires Admin FTE	0 FTE	0 FTE	0 FTE	0 FTE
Estimated Retirements/resignations	(4.0) FTE	(3.0) FTE	(3.0) FTE	(3.0) FTE
Staffing Ratio K	25:1	25:1	25:1	25:2
Staffing Ratio 1-3	20:1	20:1	20:1	20:2
Staffing Ratio 4-5	31:1	31:1	31:1	31:2
Staffing Ratio 6-8	25:1	25:1	25:1	25:2
Staffing Ratio 9-12	28:1	28:1	28:1	28:2
Step/Column	1.50%	1.50%	1.50%	1.50%
Average teacher salary/benefits	\$79,640	\$80,782	\$82,483	\$82,483
Expenditures for Extra Duty (xx20)	\$459,755	\$460,000	\$476,000	\$492,000
Substitutes (xx10)	\$345,373	\$349,000	\$361,000	\$373,000

9.1.4

**Multi-Year Projection
Assumptions at Budget Development
2009/10**

	2008/09	2009/10	2010/11	2011/12
Classified Salaries				
Additional Classified Staff - DO	0.0 FTE	1.0 FTE	0.0 FTE	0.0 FTE
Additional Classified Staff - school sites	0.0 FTE	4.0 FTE	0.0 FTE	0.0 FTE
Reductions in staffing	\$682,000	0		
Step/Column	1.7%	1.7%	1.7%	1.7%
Expenditures for OT/Subs	\$212,400	\$215,000	\$223,000	\$231,000
Benefits				
Health & welfare benefits remain the same for all except WPTA whose cap increases 6% or approximately \$650. Statutory benefits are projected to remain relatively stable at: STRS (8.25%), PERS (9.306%), OASDI (6.2%), Medicare (1.45%), Unemployment (0.05%), and PERS Reduction (3.120%). Workers' Comp (1.1%)				
Site Allocations -				
Per Elementary Student	\$47.00	\$47.00	\$47.00	\$47.00
Per Middle School Student	\$58.50	\$58.50	\$58.50	\$58.50
Per High School Student	\$83.75	\$83.75	\$83.75	\$83.75
Lottery per Teacher, with carryover	\$500.00	\$500.00	\$500.00	\$500.00
Services & Operating Expenses				
Estimate/California CPI	1.9%	0.8%	1.9%	2.3%
Twelve Bridges Library Contribution	\$109,000	\$112,615	\$116,622	\$120,630
Indirect Cost Rate	5.77%	6.63%	n/a	n/a
TRANSFERS IN (891x)				
FD 12 Adult Ed		\$13,035		
FD 13 Cafeteria Deficit	\$116,082	\$52,383	\$52,383	\$52,383
FD 14 Deferred Maintenance	\$190,000	\$256,000	0.50%	0.50%
FD 17 Special Reserve for Other Than Capital Outlay	\$750,000			
FD 40 Special Reserve for Capital Outlay	\$1,536,000	\$200,000		
FD 71 Other Post-Employment Benefits	\$2,300,000	\$250,000		
TRANSFERS OUT (761x)				
FD 01 Adult Ed		\$13,035		
FD 01 Cafeteria Deficit	\$116,082	\$52,383	\$52,383	\$52,383
FD 01 Deferred Maintenance	\$190,000	\$256,000	0.50%	0.50%
FD 01 Special Reserve for Other Than Capital Outlay	\$750,000			
FD 01 Special Reserve for Capital Outlay	\$1,536,000	\$200,000		
FD 01 Other Post-Employment Benefits	\$2,300,000	\$250,000		
Designated for Economic Uncertainty	3%	5%	5%	5%

Western Placer Unified School District Revenue Projections 2009-10

RESOURCE	FUND	REV CODE	DESCRIPTION	TOTAL 08-09 EST. REV.	09-10 EST. INC / (DECR)	09-10 EST. REVENUE	Increase/ (Decrease)
0000	01	8590	K-12 Core Instr. - 5% Cap	10,663	.15 reduction	8,995	(1,668)
100	01	8590	7-12 Remedial Instr. - No Cap	53,809	.15 reduction	45,393	(8,416)
J00	01	8590	2-9 Retain/Recommend - No Cap	82,775	.15 reduction	69,829	(12,946)
0000	01	8590	2-6 At Risk/Low STAR - 5% Cap	8,619	.15 reduction	7,271	(1,348)
0000	01	8625	Community Redevelopment Funds	60,000	0.00%	60,000	-
0000	01	8650	Facilities Rental Revenues (Goal 8102, Fxn 5000)	111,000	0.00%	127,000	16,000
0000	01	8660	Interest	270,000	100.00%	565,000	295,000
0000	01	8699	1% Oversight Transfer from Horizon	220,000	0.00%	225,000	5,000
0000	01	8699	Miscellaneous Revenues	-	-	7,116	7,116
0018	01	8590	Special Education Mandated Cost Settlement	25,521	0.00%	25,521	-
0020	01	8980	Mandated Costs Revenue	-	0.00%	57,559	57,559
0080	01	8660	Tax Revenue Anticipation Notes	257,000	0.00%	-	(257,000)
0101	01	8699	BTSA	100,000	0.00%	100,000	-
0102	01	8699	MAA	246,244	0.00%	185,939	(60,305)
0103	01	8980	Class Size Overages	122,254	0.00%	141,841	19,587
0104	01	8699	Medi-Cal Billing	5,000	-100.00%	-	(5,000)
0106	01	8660	LHS Farm - Interest	37,500	0.00%	37,500	-
0106	01	8699	LHS Farm - Sales	15,000	0.00%	15,000	-
0110	01	8699	E-Rate Reimbursement	63,832	-25.00%	47,874	(15,958)
1100	01	8560	Lottery	670,105	per dartboard	666,847	(3,258)
1300	01	8434	K-3 CSR - Operations	2,020,681	Tier II	2,020,681	-
3010	01	8290	Title I (Low Income/Neglected) Part A	707,959	-17.50%	587,820	(120,139)
3011	01	890	Title I ARRA Stimulus	-	one-time	256,720	256,720
3310	01	8181	Special Education-Local Assistance (IDEA, Part B)	776,438	per SELPA	909,905	133,467
3313	01	8181	Special Education ARRA IDEA stimulus	-	one-time	288,815	288,815
3315	01	8182	Special Education-IDEA Preschool Grant	36,918	0.00%	40,000	3,082
3320	01	8182	Special Education-IDEA Preschool Local Assistance	97,414	0.00%	100,000	2,586
6520	01	8590	Sp. Ed. Workability	63,066	0.00%	63,066	-
3710	01	8290	Drug Free Schools Title IV	16,659	0.00%	16,659	-
4035	01	8290	Improving Teacher Quality NCLB:Title II	123,507	0.00%	123,507	-
4045	01	8290	Enhancing Ed. Thru Technology: NCLB Title II, D	-	0.00%	-	-
410	01	8290	Innovative Education Program Strategies	3,277	0.00%	3,277	-
4201	01	8290	Title III Immigrant Education Program	15,580	0.00%	15,580	-
4203	01	8290	Limited English Proficiency (LEP) NCLB:Title III	65,930	0.00%	65,930	-
6010	01	8590	After-Sch Education & Safety	378,000	0.00%	378,000	-
6020	01	8590	CSIS (one-time)	47,111	0.00%	-	(47,111)
6055	*12*	8590	Preschool	260,326	0.00%	260,326	-
6205	*14*	8540/8660	Deferred Maintenance	256,402	0.00%	250,000	(6,402)
6258	01	8590	P.E. Teacher Incentive Grant	92,947	-4.46%	88,802	(4,145)
6285	"11"	8590	CBET-Community Based English Tutor Pgm	20,674	-4.46%	19,752	(922)
6286	01	8590	ELAP-English Language Acquisition Pgm	24,201	-4.46%	-	(24,201)
6300	01	8560	Lottery Instructional Materials	70,437	per SSC dartboard	70,034	(403)
6390	*11*	8011	Adult Ed Apportionment	97,954	-7.00%	91,098	(6,857)
6405	01	8590	School Safety & Violence Prevention, Gr. 8-12	67,934	-4.46%	64,904	(3,030)
6500	01	Various	Special Education (8792 + MH + ESY + OT)	2,488,295	per SELPA	2,649,980	161,685
6660	01	8590	Tobacco Use Prevention Education	8,629	0.00%	8,629	-
6760	01	8590	Arts and Music Block Grant	91,362	-4.46%	87,287	(4,075)
7010	01	8590	Agriculture Vocational Incentive	14,102	-4.46%	13,473	(629)
7055	01	8590	CAHSEE Intensive Instruction	20,049	-4.46%	19,155	(894)
7080	01	8590	Supplemental School Counseling	146,370	-4.46%	139,842	(6,528)
7091	01	8311	EIA/Limited English Proficiency	415,256	0.00%	415,256	-
7140	01	8311	G. A. T. E. (4) Gifted and Talented	44,553	-4.46%	42,566	(1,987)
7156	01	8590/8660	Instl Mat'ls Funding Realignment Program (IMFRP)	360,281	-15.00%	308,367	(51,914)
7230	01	8311/8980	Transportation-Regular Ed	383,795	65% cut	134,328	(249,467)
7230	01	8675	fees / other local	130,000	0.00%	130,000	-
7271	01	8590	PAR-California Peer Assistance and Review	-	0.00%	20,332	20,332
7390	01	8590	Pupil Retention Block Grant	158,201	-4.46%	151,146	(7,056)
7393	01	8590	Professional Development Block Grant	111,151	-4.46%	106,194	(4,957)
7394	01	8590	Targeted Instructional Improvement Grant	6,925	-4.46%	6,616	(309)
7395	01	8590	School & Library Improvement Block Grant	275,705	-4.46%	263,409	(12,296)
740	01	8980	Routine Repair and Maintenance (plus Fund 14 Transfer)	-	Based on Total Bud.	-	-
8000	*25*	8681	Developer Fees	400,000	0.00%	400,000	-

\$ 12,657,412

\$ 13,005,140 \$ 347,728

9.1.6

WPUSD
Revenue Limit Changes Since May Revise 2008

New Information May Revise	as of Revised May Revision Scenario 2	as of Revised May Revision Scenario 2
	2008-09	2009-10
Revenue Limit Assumptions:		
No Revenue Limit COLA for 2008-09	(\$2,028,000)	(\$2,028,000)
No Revenue Limit COLA for 2009-10		(\$1,968,000)
Two-Year Loss of Revenue reflected at First Interim	(\$2,028,000)	(\$3,996,000) (9.88% deficit)
Additional cuts per Feb State Budget revision:		
2.627% deficit to RL 2008-09	(\$968,000)	(\$968,000)
Additional 0.5% deficit to RL 2009-10		(\$197,000)
Additional shortfall to reflect at Second Interim	(\$968,000)	(\$1,165,000) (3.48% deficit)
Additional cuts per May Revise:		
~3.6% deficit for 2008-09	\$225/ADA (\$1,395,000)	(\$1,395,000)
~1.1% for 2009-10	\$70/ADA	(\$445,900)
	(\$1,395,000)	(\$1,840,900) (4.6% deficit)
Subtotal, loss in revenue due to State cuts	(\$4,391,000) (11.5% deficit)	(\$7,001,900) (17.96% deficit)
Basic Aid Supplement Charter School Adjustment	new money \$5,000,000	\$3,200,000
	est	est
State Fiscal Stabilization Funds (SFSF)	one-time \$1,647,000	\$0
Total Change in RL Revenue	\$2,256,000	(\$3,801,900)
	two year change	

WPUSD Categorical Revenue
Tier II and Tier III Funding Cuts
06/30/10

Program	Prior Resource Code	New Resource Code	2008-09 Original Award	2008-09 After Cut	2009-10 Budget
<u>Tier II</u>					
Ag Incentive	7010	7010	\$16,669	\$14,102	\$13,473
<u>Tier III</u>					
Deferred Maint.	6205	0205	\$256,402	\$216,916	\$207,297
P.E. Teacher Incentive	6258	0258	\$109,758	\$92,947	\$88,802
CBET	6285	0285	\$24,432	\$20,674	\$19,752
Adult Education	6390	0390	\$124,237	\$82,111	\$78,301
School Safety	6405	0405	\$80,300	\$67,934	\$64,904
Art & Music	6760	0760	\$107,967	\$91,362	\$87,287
CAHSEE	7055	0055	\$23,693	\$20,049	\$19,119
Secondary Counseling	7080	0708	\$173,014	\$146,370	\$139,842
GATE	7140	0140	\$52,663	\$44,553	\$42,566
IMFRP	7156	0156	\$425,764	\$360,283	\$343,566
Peer Assistance & Review	7271	0271	\$25,149	\$21,281	\$20,332
Pupil Retention	7390	0739	\$186,955	\$158,201	\$151,146
Professional Development	7393	0393	\$131,353	\$111,151	\$106,194
Targeted Instruction	7394	0394	\$8,184	\$6,924	\$6,616
SLIBG	7395	0395	\$325,816	\$275,705	\$263,409
Total Funding			<u>\$2,072,356</u>	<u>\$1,730,563</u>	<u>\$1,652,606</u>
Total Reduction				(\$341,793) -16.5%	(\$77,957) -4.5%

9.1.8

WPUSD
Staffing Ratios for 2008-09

Elementary

	Job Title	Ratio per School	Other
<u>Admin</u>			
	Principal	1.0 per school	210 day contract
	Assistant Principal	0.5 per 650-1000 students 1.0 FTE > 1000 students	204 day contract
<u>Teaching Staff</u>			
Core	Teacher K	25:1 per contract	
	Kindergarten Aide	1 hour per kindergarten class, 2 hour per unpartnered class	
	Teacher 1-3	18:1 per CSR regs	
	Teacher 1-5	staff at 28:1, 31:1 per contract, except self-contained combination classes cannot exceed 30:1	
Special	Teacher K-5	Music 40:1 Band 40:1 Chorus 40:1 PE, per teacher 40:1	
Categorical	Teacher K-5	Determined by Site and Asst Supt Educational Services	includes Title I, School Based, EIA, TUPE, SDC, RSP
	Gate Teacher	Centralized districtwide	
	Music Teacher	itenerant program	
	Science Teacher	itenerant program	
<u>Secretarial/Clerical</u>			
	School Secretary	one per school	
	Clerk	0.25 FTE per 350-500 students 0.75 clerk for 501-650 students 1.25 clerk for >651 students	additional 120 hours of clerical for > 700 students
	Attendance Clerk	0.5 FTE for 300+ students	
	Library Technician	8 hours, plus 4.6 hours at Sheridan	
	Library Aide	2 hours per school	
	Noon Duty/Campus Monitor	<300 students = 4 aide hours/day 300-400 students = 5 aide hours/day 400-500 students = 6 aide hours/day 500-600 students = 7 aide hours/day 600-700 students = 8 aide hours/day 700-800 students = 9 aide hours/day	**Additional 20 minutes per day on top of these allocations Principal will determine the distribution of these hours

9.1.9

WPUSD
Staffing Ratios for 2008-09

Middle School

	Job Title	Ratio per School	Other
<u>Admin</u>			
	Principal	1.0 per school	210 day contract
	Assistant Principal	1.0 per school up to 800 students 1.5 FTE for 801-1200 students 2.0 for >1200 students	204 day contract
	Counselors	0.5 FTE < 800 students 1.0 FTE 801-1200 students 1.5 FTE for >1200 students	
<u>Teaching Staff</u>			
Core	Teacher 6-8	Staff at 24:1 32:1 per contract	look to change staffing ratio for 08-09. Does not include add'l 1.0 FTE art foundation or 0.5 FTE Opportunity
	Teacher 6-8	Band 50:1 Chorus 50:1 PE, per teacher 40:1	
Categorical	Teacher 6-8	Determined by Site and Asst Supt Educational Services	includes Title I, School Based, EIA, TUPE, SDC, RSP
<u>Secretarial/Clerical</u>			
	School Secretary	one per school	
	Clerk	1.0 FTE per 800 students 1.5 clerk for 801-1200 students 2.0 clerk for > 1201 students	Principal will determine the distribution of these hours
	Attendance Clerk	1.0 FTE for < 800 students	
	Library Technician	8 hours per middle school	
	Noon Duty/Campus Monitor	<600 students = 7 aide hours/day 601-800 students = 8 aide hours/day 801-1000 students = 9 aide hours/day 1001-1200 students = 10 aide hours/day	Principal will determine the distribution of these hours

9.1.10

WPUSD
Staffing Ratios for 2008-09

High School

	Job Title	Ratio per School	Other
<u>Admin</u>			
	Principal	1.0 per school	222 day contract
	Assistant Principal	1.0 per school up to 800 students 1.5 FTE for 801-1200 students 2.0 for >1200 students	210 day contract
	Counselors	1.0 FTE < 500 students 2.0 FTE 501-1000 students 3.0 FTE for 1001-1500 students	
<u>Teaching Staff</u>			
Core	Teacher 9-12	Staff at 26:1 32:1 per contract	except as below. Look to change staffing ratio for 08-09
	Teacher 9-12	Band 100:1 Chorus 60:1 PE, per teacher 40:1 Home Ec 22:1 Lab Sciences 25:1 Shop Classes 24:1 Keyboarding 35:1 Athletic Training 40:1	
Special	Teacher 9-12		
Categorical	Teacher 9-12	Determined by Site and Asst Supt Educational Services	includes Title I, School Based, EIA, TUPE, SDC, RSP
<u>Secretarial/Clerical</u>			
	School Secretary	one per school	
	Instructional Program Secretary	one per school	
	Clerk	1.75 FTE up to 1000 students	Principal will determine the distribution of these hours
	Attendance Clerk	1.0 FTE up to 1000 students	
	Library Technician	8 hours per high school	
	Noon Duty/Campus Monitor	600-800 students = 8 aide hours/day 801-1000 students = 9 aide hours/day 1001-1200 students = 10 aide hours/day	Principal will determine the distribution of these hours

9.1.11

WPUUSD
Staffing Ratios for 2008-09

Continuation High School

	Job Title	Ratio per School	Other
<u>Admin</u>	Principal	1.0 per school	210 day contract
	Assistant Principal	1.0 per school up to 800 students	210 day contract
<u>Teaching Staff</u>			
Core	Teacher 9-12	Staff at 19:1 per contract	
<u>Secretarial/Clerical</u>			
	School Secretary/clerk	one per school	

9.1.12

Western Placer Unified School District
One-Time Funds Sources and Uses

	<u>Fund</u>	<u>Amount</u>
New One-time Funds	General Fund	<u><u>\$14,607,775</u></u>
Use of One-time Funds:		
<u>Reserves</u>		
Reserve for Economic Uncertainties to 5% - (increase above 3%)	General Fund	\$1,007,000
Transfer to Retiree Benefit Fund (Fund 71)	Retiree Benefit	\$2,300,000
Basic Aid Reserve - per bd policy	General Fund	\$3,306,000
Computer Replacement Reserve - one additional year	General Fund	\$300,000
Wetlands property reserve fund, transfer to Fund 17	Special Reserve	\$750,000
Reserve for staffing fluctuations during growth	General Fund	\$140,000
Reserve for funding opening of new school	Special Reserve	\$500,000
Additional reserves		<u><u>\$8,303,000</u></u>
<u>One-time uses of monies:</u>		
Additional 8 buses over 5 years, video cameras, lift	Special Reserve	\$1,036,000
Food Services vehicles to replace personal vehicles	Special Reserve	\$60,000
Set Aside for GEMS program priorities (TBD)	General Fund	TBD
Various technology needs	General Fund	\$148,000
Computer Replacement program implementation year one	General Fund	\$300,000
LHS Marquee program (TBD)	General Fund	TBD
Additional one-time uses		<u><u>\$1,544,000</u></u>
2003-04 Basic Aid Supplement Receivable from State		<u><u>\$4,258,227</u></u>
Remaining Fund Balance from new one-time funds		<u><u>\$9,019,002</u></u>

Personnel Increases in 2009-10 Budget

	Additions to 2009-10 Budget	FTEs
Teachers for growth	\$258,000	3.70
Increase staffing ratios for campus supervision	\$40,000	hours
Add Back certain 2008-09 budget reductions:		
Office Clerical at school sites	\$47,000	1.50
Increase 1.0 hour Kindergarten aide time	\$64,510	2.50
City related services, as needed:		
School Resource Officer	\$130,000	1.00
Library Media Teacher - part-time	\$15,000	hours
Business Office admin/clerical position	<u>\$56,000</u>	1.00
	<u><u>\$352,510</u></u>	

9.1.14

**Western Placer USD
Special Education 2009-10**

Special Education Excess Costs/Contribution from Unrestricted

Res	Program	2008-09		
		2007-08	Revised Budget	2009-10 Budget
various	Special Ed Revenues	\$2,841,502	\$3,619,890	\$4,080,287
various	Special Ed Expenditures	\$6,112,250	\$8,555,879	\$8,692,133
0000	Spec Ed Mandate Settlement	(\$25,521)	(\$25,521)	(\$25,521)
3310	PL 94-142 (Spec Ed)	\$438,195	\$588,006	\$656,822
3315	PPPIP	\$0	\$47,515	\$87,435
3320	Preschool	\$40,325	\$50,969	\$79,360
6500	Special Ed AB602	\$1,499,903	\$1,325,682	\$1,239,700
6500	Special Ed ADA Transfer	\$0	\$618,732	\$632,474
6520	Special Ed Workability	\$0	\$21,078	\$17,612
7240	SE Transportation	\$69,471	\$122,735	\$122,964
	Subtotal Contributions	\$2,022,373	\$2,749,196	\$2,810,846
0000	SELPA Billback	\$1,250,363	\$2,186,793	\$1,800,000
	Total Excess Cost	\$3,272,736	\$4,935,989	\$4,610,846
	Contribution to Special Ed	54%	58%	53%

9.1.15

WPUSD
Budgeted General Fund Balance
06/30/10

	Total General Fund		
	Est Actual 2008-09	Budget 2009-10	Projection 2010-11
Beginning Fund Balance	\$2,549,040	\$16,773,085	\$14,774,099
Prior Period Adjustment	\$18,600,356	\$0	\$0
Net Increase (Decrease) ¹	(\$4,376,311)	(\$1,998,986)	(\$1,943,653)
Ending Fund Balance	\$16,773,085 36%	\$14,774,099 30%	\$12,830,446 26%
Revolving Fund	\$2,000	\$2,000	\$2,000
Designated for Economic Uncertainty (5%)	\$2,808,078	\$2,486,480	\$2,495,805
Restricted (Categorical)	\$1,730,009	\$148,115	\$0
Basic Aid Reserve	\$3,306,000	\$2,948,000	\$2,617,000
Computer Replacement Reserve	\$600,000	\$300,000	\$0
Unappropriated Fund Balance	<u>\$8,326,998</u>	<u>\$8,889,504</u>	<u>\$7,715,641</u>

¹ Includes transfer out of Wetlands Reserve, OPEB funding, school start up and reserves for vehicles

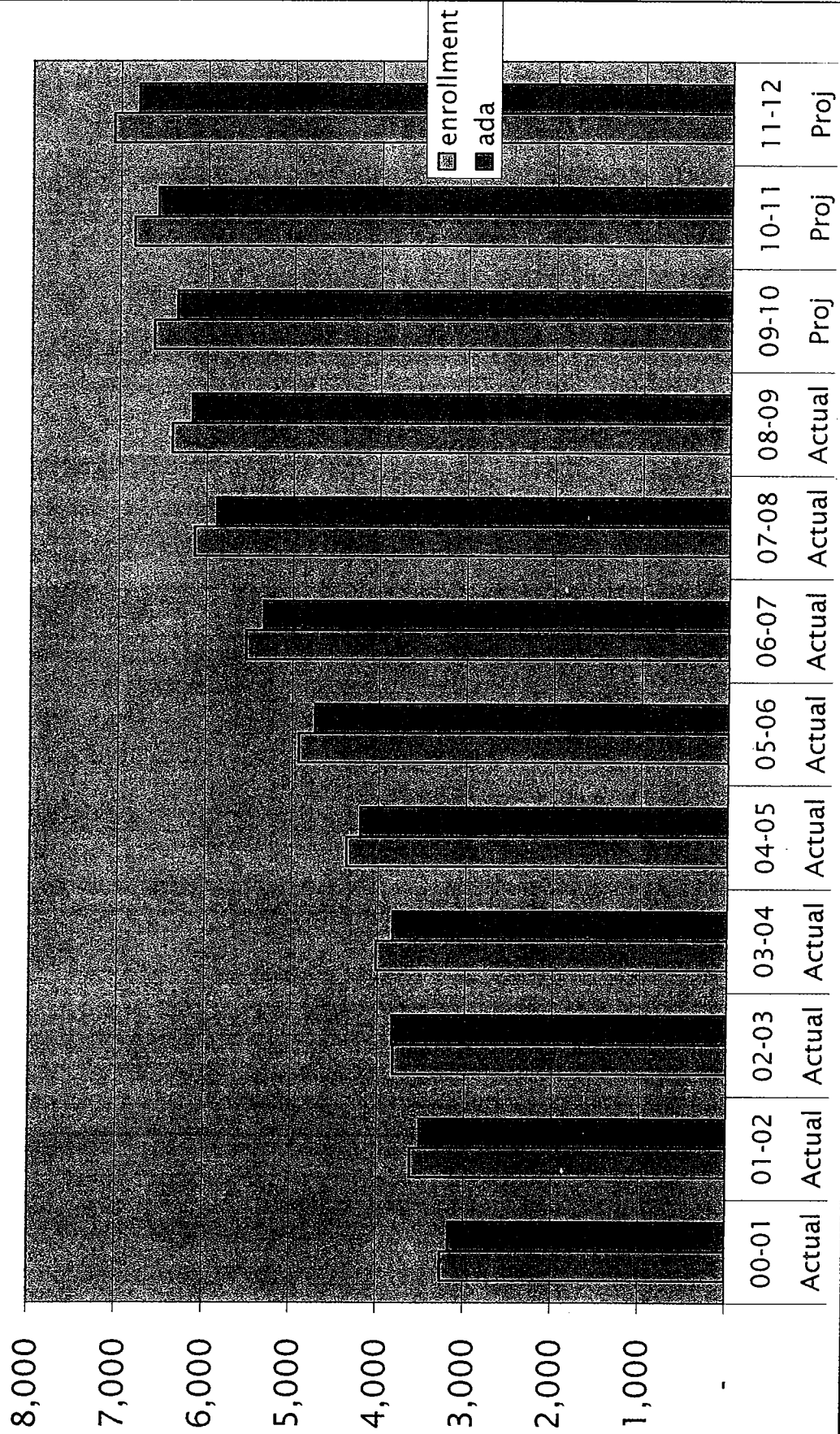
9.1.16

Western Placer Unified School District
Multi-Year Projection

	Estimated Actual 2008-09			Adopted Budget 2009-10			Projection 2010-11		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
Revenue Limit Sources	37,306,381	618,732	37,925,113	35,809,319	635,474	36,444,793	36,534,455	650,000	37,184,455
Federal Revenue	0	4,049,170	4,049,170	0	2,442,801	2,442,801	0	2,450,000	2,450,000
State Revenue	2,871,498	2,813,535	5,685,033	3,815,642	1,433,430	5,249,072	3,800,000	1,400,000	5,200,000
Local Revenue	1,568,448	2,542,490	4,110,938	1,430,734	2,779,980	4,210,714	1,400,000	2,750,000	4,150,000
Total Revenue	41,746,327	10,023,927	51,770,254	41,055,695	7,291,685	48,347,380	41,734,455	7,250,000	48,984,455
Expenditures									
Certificated Salaries	20,256,007	3,457,903	23,713,910	21,190,704	3,438,887	24,629,591	22,535,704	3,588,887	26,124,591
Classified Salaries	3,647,965	2,963,544	6,611,509	3,965,216	2,947,301	6,912,517	4,035,216	3,087,301	7,122,517
Benefits	7,039,778	2,094,742	9,134,520	7,533,335	2,246,371	9,779,706	7,735,000	2,300,000	10,035,000
Books and Supplies	931,677	3,316,354	4,248,031	1,594,386	1,375,717	2,970,103	1,600,000	1,375,000	2,975,000
Other Services & Oper. Expenses	3,318,084	1,838,414	5,156,498	1,488,317	2,490,158	3,978,475	1,500,000	900,000	2,400,000
Capital Outlay	40,790	257,013	297,803	0	65,000	65,000	0	65,000	65,000
Other Outgo 7xxx	2,186,793	65,304	2,252,097	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Transfer of Indirect 73xx	(542,420)	443,128	(99,292)	(796,977)	699,568	(97,409)	(800,000)	700,000	(100,000)
Total Expenditures	36,878,674	14,436,402	51,315,076	36,774,981	13,263,002	50,037,983	38,405,920	12,016,188	50,422,108
Deficit/Surplus	4,867,653	(4,412,475)	455,178	4,280,714	(5,971,317)	(1,690,603)	3,328,535	(4,766,188)	(1,437,653)
Transfers In	15,000		15,000			0	0	0	0
Transfers out	(4,667,244)	(179,245)	(4,846,489)	(52,383)	(256,000)	(308,383)	(250,000)	(256,000)	(506,000)
Contributions to Restricted	(4,862,296)	4,862,296	0	(4,645,423)	4,645,423	0	(4,875,000)	4,875,000	0
Net increase (decrease) in Fund Balance	(4,646,887)	270,576	(4,376,311)	(417,092)	(1,581,894)	(1,998,986)	(1,796,465)	(147,188)	(1,943,653)
Beginning Balance	1,089,607	1,459,433	2,549,040	15,043,076	1,730,009	16,773,085	14,625,984	148,115	14,774,099
Prior Period Adjustment	18,600,356		18,600,356						
Ending Balance	15,043,076	1,730,009	16,773,085	14,625,984	148,115	14,774,099	12,829,519	927	12,830,446
Revolving Fund	2,000		2,000	2,000		2,000	2,000		2,000
Designated for Econ Uncertainty	2,808,078		2,808,078	2,486,480		2,486,480	2,495,805		2,495,805
Restricted Designations		1,730,009	1,730,009		148,115	148,115		927	927
Basic Aid Reserve	3,306,000		3,306,000	2,948,000		2,948,000	2,617,000		2,617,000
Unappropriated Fund Balance	8,926,998	0	8,926,998	9,189,504	0	9,189,504	7,714,714	0	10,331,714

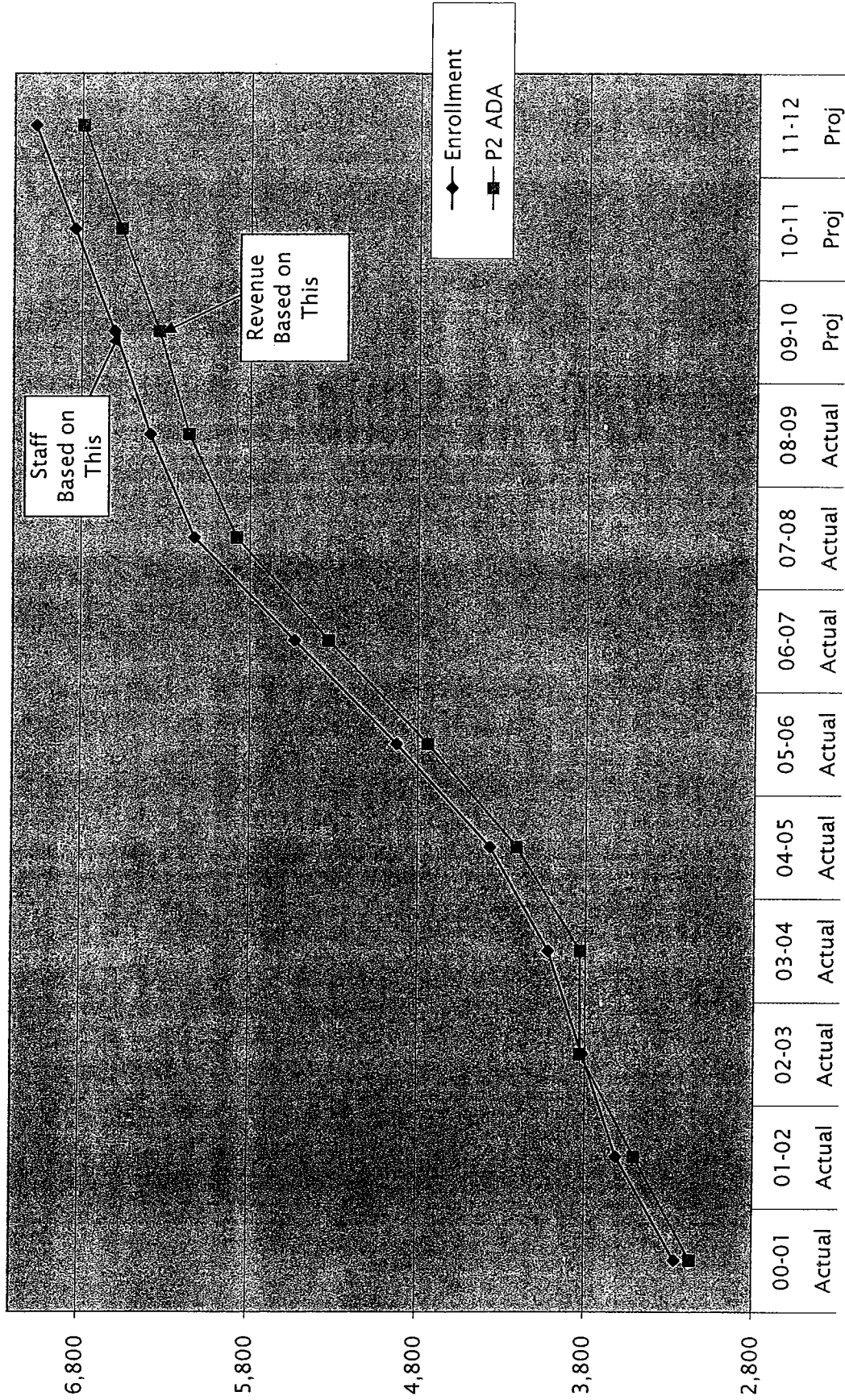
9.1.17
16

Enrollment and ADA 2000-2012 Actual through 2008-09, Projected through 2011-12



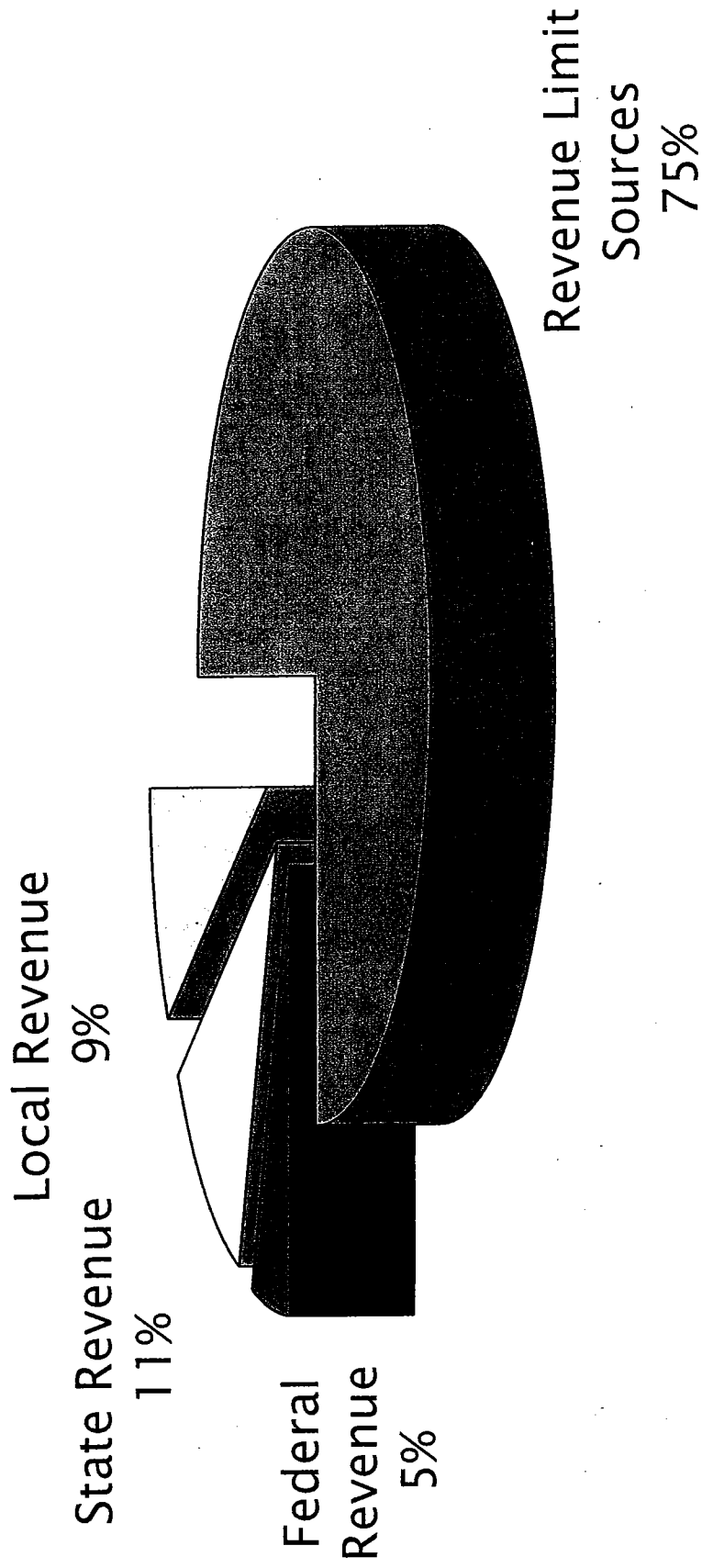
8.1.18

Non-Charter Enrollment and ADA (Actual through 2008-09 Projected through 2011-12)



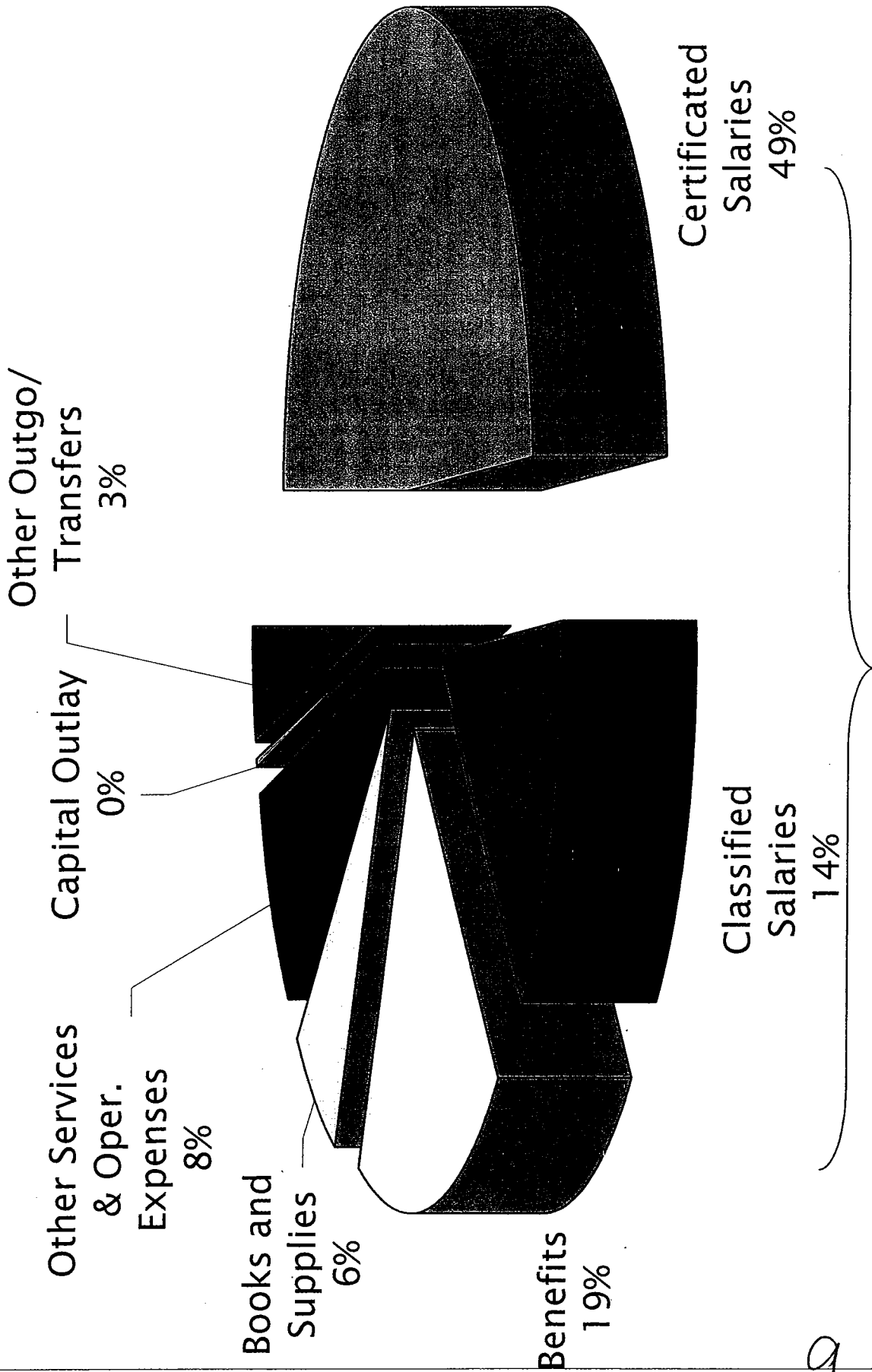
9.1.19

Western Triacer USD
General Fund Revenue
2009-10 Adopted Budget



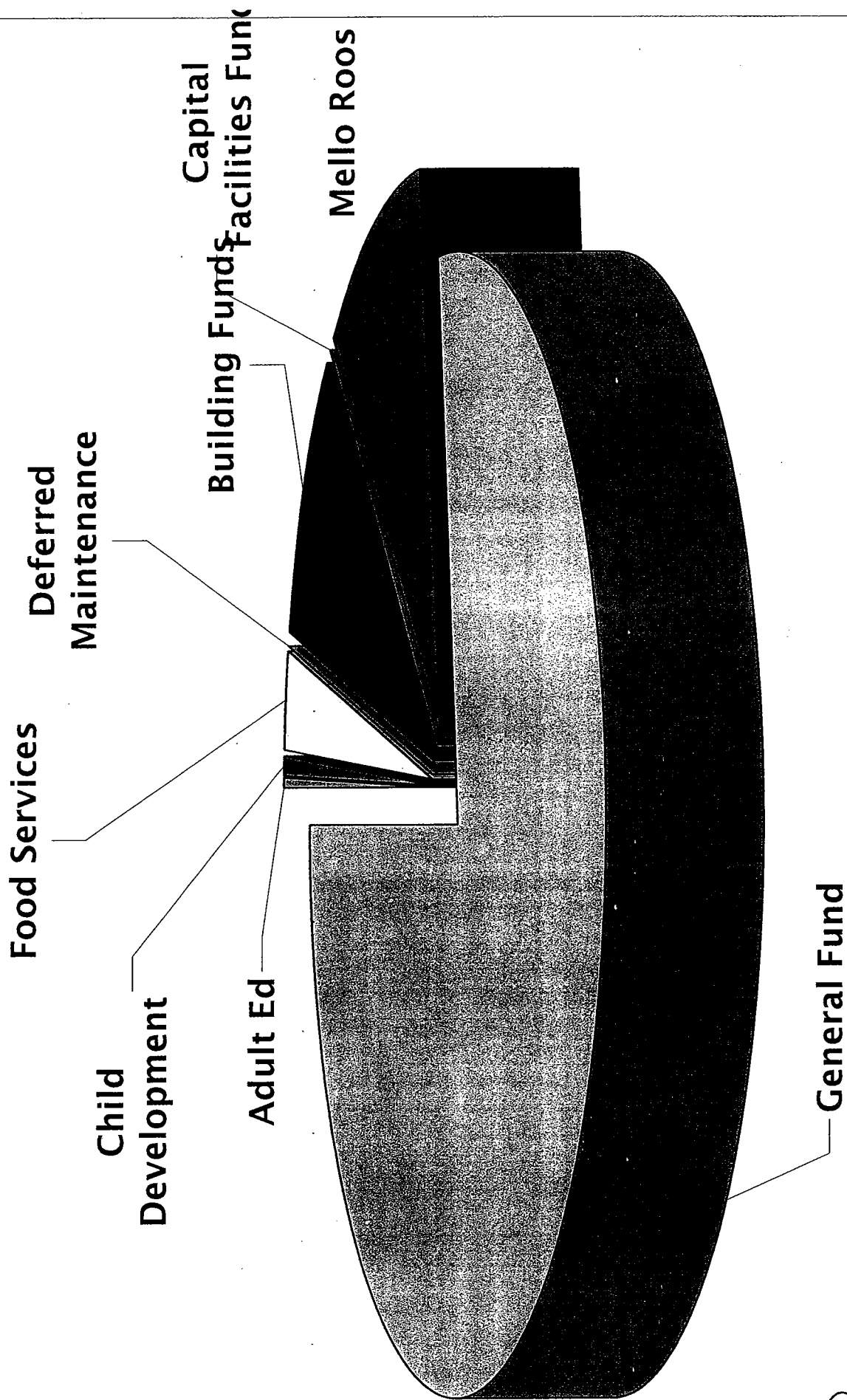
9.1.20
19

Western Placer USD
General Fund Expenditures
2009-10 Adopted Budget



9.1.2

Western Lacer USD
All Funds



9.1.22

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 01 General

Revenue	Description	Amount	Percentage of Sources
8000	Revenue Limit (36,444,793	55.97%
8100	Federal Revenue	1,338,720	2.06%
8200	Federal Revenue	1,104,081	1.70%
8300	Other State Rev	723,645	1.11%
8400	Other State Rev	2,020,681	3.10%
8500	Other State Rev	2,504,746	3.85%
8600	Other Local Rev	1,560,734	2.40%
8700	Other Local Rev	2,649,980	4.07%
Total Revenue		48,347,380	74.24%

Expenditure	Description	Amount	Percentage of Sources
1000			
1100	Teachers	21,539,563	33.08%
1200	P Sup Sa	950,288	1.46%
1300	Sup/Adm	1,947,765	2.99%
1900	Othr Crt	191,975	0.29%
Total 1000		24,629,591	37.82%

2000			
2100	Ins.Aide	1,626,452	2.50%
2200	Cls Sup	2,032,948	3.12%
2300	Spvr/Adm	767,826	1.18%
2400	C/Office	2,168,854	3.33%
2900	Other CI	316,437	0.49%
Total 2000		6,912,517	10.61%

3000			
3100	Strs Summary	2,008,406	3.08%
3200	Pers Summary	626,337	0.96%
3300	Fica Summary	869,082	1.33%
3400	Health & Welfar	4,887,954	7.51%
3500	State Unemploy	95,195	0.15%
3600	Workers Compens	366,147	0.56%
3700	Retiree Benefit	278,042	0.43%
3800	Pers Reduction	150,094	0.23%
3900	Other Benefits	498,449	0.77%
Total 3000		9,779,706	15.02%

4000			
4100	Textbook	380,749	0.58%
4200	Oth Book	900	0.00%
4300	Mat/Supl	2,195,954	3.37%
4400	Noncap	392,500	0.60%
Total 4000		2,970,103	4.56%

5000			
5200	Travel And Conf	69,739	0.11%
5300	Dues	26,083	0.04%
5400	Insurnce	300,200	0.46%
5500	Util-Hse	1,779,020	2.73%
5600	Rentals, Leases	234,801	0.36%
5800	Prof Ser	1,568,632	2.41%
Total 5000		3,978,475	6.11%

Selection Grouped by Account Type, Object, (Organization = 22, Model Fiscal Year = 2010)

ESCAPE ONLINE

Model OB10-06 'Combined Model'	Fiscal Year 2009/10
FD 01 General	

Expenditure	Description	Amount	Percentage of Sources
6000			
6400	Equip	65,000	0.10%
Total 6000		65,000	0.10%
7000			
7100	Tuition	1,800,000	2.76%
7300	Dir Supp/Indire	97,409	0.15%
7600	Intr-Fnd	308,383	0.47%
Total 7000		2,010,974	3.09%
Total Expenditure		50,346,366	77.31%

Starting Balance	16,773,089
+ Revenues	48,347,380
- Expenditures	50,346,366
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	14,774,103

Starting Balance	16,773,089
+ Total Revenues	48,347,380
= Total Sources	65,120,469

Expenditure	Description	Amount	Percentage of Sources
1000		24,629,591	37.82%
2000		6,912,517	10.61%
3000		9,779,706	15.02%
4000		2,970,103	4.56%
5000		3,978,475	6.11%
6000		65,000	0.10%
7000		2,010,974	3.09%
- Total Expenditures		50,346,366	77.31%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		14,774,103	.00%

9.1.24

Budget03a

Budget Summary

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 11 Adult

Revenue	Description	Amount	Percentage of Sources
8300	Other State Rev	78,301	53.04%
8500	Other State Rev	19,752	13.38%
8600	Other Local Rev	46,275	31.34%
Total Revenue		144,328	97.76%

Expenditure	Description	Amount	Percentage of Sources
1000			
1100	Teachers	55,000	37.25%
1300	Sup/Adm	20,031	13.57%
Total 1000		75,031	50.82%

2000			
2400	C/Office	32,199	21.81%
2900	Other CI	750	0.51%
Total 2000		32,949	22.32%

3000			
3100	Strs Summary	6,192	4.19%
3200	Pers Summary	2,981	2.02%
3300	Fica Summary	3,619	2.45%
3400	Health & Welfar	10,226	6.93%
3500	State Unemploy	329	0.22%
3600	Workers Compens	1,259	0.85%
3800	Pers Reduction	1,018	0.69%
3900	Other Benefits	2,507	1.70%
Total 3000		28,131	19.05%

4000			
4100	Textbook	1,800	1.22%
4300	Mat/Supl	1,417	0.96%
Total 4000		3,217	2.18%

5000			
5800	Prof Ser	5,000	3.39%
Total 5000		5,000	3.39%
Total Expenditure		144,328	97.76%

Starting Balance	3,311
+ Revenues	144,328
- Expenditures	144,328
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	3,311

9.1.25

Selection Grouped by Account Type, Object, (Organization = 22, Model Fiscal Year = 2010)

ESCAPE ONLINE

Budget03a

Budget Summary

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 12 Child

Revenue	Description	Amount	Percentage of Sources
8500	Other State Rev	320,000	69.37%
8600	Other Local Rev	6,800	1.47%
Total Revenue		326,800	70.85%

Expenditure	Description	Amount	Percentage of Sources
5000			
5800	Prof Ser	306,903	66.54%
Total 5000		306,903	66.54%

7000			
7300	Dir Supp/Indire	19,897	4.31%
Total 7000		19,897	4.31%
Total Expenditure		326,800	70.85%

Starting Balance	134,462
+ Revenues	326,800
- Expenditures	326,800
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	134,462

Starting Balance	134,462
+ Total Revenues	326,800
= Total Sources	461,262

Expenditure	Description	Amount	Percentage of Sources
1000		0	0.00%
2000		0	0.00%
3000		0	0.00%
4000		0	0.00%
5000		306,903	66.54%
6000		0	0.00%
7000		19,897	4.31%
- Total Expenditures		326,800	70.85%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		134,462	.00%

9.1.26

Selection Grouped by Account Type, Object, (Organization = 22, Model Fiscal Year = 2010)

ESCAPE ONLINE

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 13 Cafe

Revenue	Description	Amount	Percentage of Sources
8200	Federal Revenue	840,000	46.86%
8500	Other State Rev	82,000	4.57%
8600	Other Local Rev	818,000	45.64%
8900	Other Sources (52,383	2.92%
Total Revenue		1,792,383	100.00%

Expenditure	Description	Amount	Percentage of Sources
2000			
2200	Cls Sup	587,422	32.77%
2300	Spvr/Adm	74,372	4.15%
2900	Other Cl	6,000	0.33%
Total 2000		667,794	37.26%

3000			
3200	Pers Summary	50,453	2.81%
3300	Fica Summary	51,176	2.86%
3400	Health & Welfar	146,541	8.18%
3500	State Unemploym	2,046	0.11%
3600	Workers Compens	7,787	0.43%
3900	Other Benefits	36,924	2.06%
Total 3000		294,927	16.45%

4000			
4300	Mat/Supl	63,550	3.55%
4700	Food	660,000	36.82%
Total 4000		723,550	40.37%

5000			
5200	Travel And Conf	1,000	0.06%
5300	Dues	100	0.01%
5500	Util-Hse	2,500	0.14%
5600	Rentals, Leases	2,000	0.11%
5800	Prof Ser	23,000	1.28%
Total 5000		28,600	1.60%

7000			
7300	Dir Supp/Indire	77,512	4.32%
Total 7000		77,512	4.32%
Total Expenditure		1,792,383	100.00%

Starting Balance	0
+ Revenues	1,792,383
- Expenditures	1,792,383
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

9.1.27

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 14 Def Mnt

Revenue	Description	Amount	Percentage of Sources
8500	Other State Rev	207,297	10.53%
8600	Other Local Rev	34,000	1.73%
8900	Other Sources (256,000	13.01%
Total Revenue		497,297	25.27%

Starting Balance	1,470,928
+ Revenues	497,297
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,968,225

Starting Balance	1,470,928
+ Total Revenues	497,297
= Total Sources	1,968,225

Expenditure	Description	Amount	Percentage of Sources
1000		0	0.00%
2000		0	0.00%
3000		0	0.00%
4000		0	0.00%
5000		0	0.00%
6000		0	0.00%
7000		0	0.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		1,968,225	.00%

9.1.28

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 21 Bldg #1

Revenue	Description	Amount	Percentage of Sources
8600	Other Local Rev	150,000	0.91%
Total Revenue		150,000	0.91%

Expenditure	Description	Amount	Percentage of Sources
2000			
2300	Spvr/Adm	87,736	0.53%
2400	C/Office	55,356	0.34%
Total 2000		143,092	0.87%

3000			
3200	Pers Summary	13,894	0.08%
3300	Fica Summary	10,145	0.06%
3400	Health & Welfar	16,320	0.10%
3500	State Unemploy	431	0.00%
3600	Workers Compens	1,662	0.01%
3800	Pers Reduction	4,739	0.03%
3900	Other Benefits	4,845	0.03%
Total 3000		52,036	0.32%

4000			
4300	Mat/Supl	2,000	0.01%
Total 4000		2,000	0.01%

5000			
5200	Travel And Conf	1,000	0.01%
5500	Util-Hse	4,000	0.02%
5800	Prof Ser	253,088	1.54%
Total 5000		258,088	1.57%

6000			
6200	Bldg-Imp	4,710,000	28.58%
6400	Equip	450,000	2.73%
Total 6000		5,160,000	31.31%
Total Expenditure		5,615,216	34.07%

Starting Balance	16,332,818
+ Revenues	150,000
- Expenditures	5,615,216
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	10,867,602

9.1.29

Budget03a

Budget Summary

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 25 Cap Fac

Revenue	Description	Amount	Percentage of Sources
8600	Other Local Rev	55,000	2.86%
Total Revenue		55,000	2.86%

Expenditure	Description	Amount	Percentage of Sources
2000			
2900	Other CI	69,483	3.61%
Total 2000		69,483	3.61%

3000			
3200	Pers Summary	6,747	0.35%
3300	Fica Summary	5,316	0.28%
3400	Health & Welfar	10,199	0.53%
3500	State Unemploy	209	0.01%
3600	Workers Compens	807	0.04%
3800	Pers Reduction	2,301	0.12%
3900	Other Benefits	216	0.01%
Total 3000		25,795	1.34%
Total Expenditure		95,278	4.95%

Starting Balance	1,868,786
+ Revenues	55,000
- Expenditures	95,278
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	1,828,508

Starting Balance	1,868,786
+ Total Revenues	55,000
= Total Sources	1,923,786

Expenditure	Description	Amount	Percentage of Sources
1000		0	0.00%
2000		69,483	3.61%
3000		25,795	1.34%
4000		0	0.00%
5000		0	0.00%
6000		0	0.00%
7000		0	0.00%
- Total Expenditures		95,278	4.95%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		1,828,508	.00%

9.1.30

Selection Grouped by Account Type, Object, (Organization = 22, Model Fiscal Year = 2010)

ESCAPE ONLINE

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 40 Spresc/O

Starting Balance	4,784,629
+ Revenues	0
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	4,784,629

Starting Balance	4,784,629
+ Total Revenues	0
= Total Sources	4,784,629

Expenditure	Description	Amount	Percentage of Sources
1000		0	0.00%
2000		0	0.00%
3000		0	0.00%
4000		0	0.00%
5000		0	0.00%
6000		0	0.00%
7000		0	0.00%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		4,784,629	.00%

9.1.31

Selection Grouped by Account Type, Object, (Organization = 22, Model Fiscal Year = 2010)

ESCAPE ONLINE

Budget03a

Budget Summary

Model OB10-06 'Combined Model'

Fiscal Year 2009/10

FD 49 Mroos-Cp

Revenue	Description	Amount	Percentage of Sources
8600	Other Local Rev	5,325,370	46.88%
Total Revenue		5,325,370	46.88%

Expenditure	Description	Amount	Percentage of Sources
5000			
5800	Prof Ser	419,200	3.69%
Total 5000		419,200	3.69%

7000			
7400		6,388,457	56.24%
Total 7000		6,388,457	56.24%
Total Expenditure		6,807,657	59.93%

Starting Balance	6,034,127
+ Revenues	5,325,370
- Expenditures	6,807,657
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	4,551,840

Starting Balance	6,034,127
+ Total Revenues	5,325,370
= Total Sources	11,359,497

Expenditure	Description	Amount	Percentage of Sources
1000		0	0.00%
2000		0	0.00%
3000		0	0.00%
4000		0	0.00%
5000		419,200	3.69%
6000		0	0.00%
7000		6,388,457	56.24%
- Total Expenditures		6,807,657	59.93%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		4,551,840	.00%

9.1.32

Selection Grouped by Account Type, Object, (Organization = 22, Model Fiscal Year = 2010)

ESCAPE ONLINE

Western Placer Unified School District
Multi-Year Projection

	Estimated Actual 2008-09			Adopted Budget 2009-10			Projection 2010-11		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
Revenue Limit Sources	37,306,381	618,732	37,925,113	35,809,319	635,474	36,444,793	36,534,455	650,000	37,184,455
Federal Revenue	0	4,049,170	4,049,170	0	2,442,801	2,442,801	0	2,450,000	2,450,000
State Revenue	2,871,498	2,813,535	5,685,033	3,815,642	1,433,430	5,249,072	3,800,000	1,400,000	5,200,000
Local Revenue	1,568,448	2,542,490	4,110,938	1,430,734	2,779,980	4,210,714	1,400,000	2,750,000	4,150,000
Total Revenue	41,746,327	10,023,927	51,770,254	41,055,695	7,291,685	48,347,380	41,734,455	7,250,000	48,984,455
Expenditures									
Certificated Salaries	20,256,007	3,457,903	23,713,910	21,190,704	3,438,887	24,629,591	22,535,704	3,588,887	26,124,591
Classified Salaries	3,647,965	2,963,544	6,611,509	3,965,216	2,947,301	6,912,517	4,035,216	3,087,301	7,122,517
Benefits	7,039,778	2,094,742	9,134,520	7,533,335	2,246,371	9,779,706	7,735,000	2,300,000	10,035,000
Books and Supplies	931,677	3,316,354	4,248,031	1,594,386	1,375,717	2,970,103	1,600,000	1,375,000	2,975,000
Other Services & Oper. Expenses	3,318,084	1,838,414	5,156,498	1,488,317	2,490,158	3,978,475	1,500,000	900,000	2,400,000
Capital Outlay	40,790	257,013	297,803	0	65,000	65,000	0	65,000	65,000
Other Outgo 7xxx	2,186,793	65,304	2,252,097	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Transfer of Indirect 73xx	(542,420)	443,128	(99,292)	(796,977)	699,568	(97,409)	(800,000)	700,000	(100,000)
Total Expenditures	36,878,674	14,436,402	51,315,076	36,774,981	13,263,002	50,037,983	38,405,920	12,016,188	50,422,108
Deficit/Surplus	4,867,653	(4,412,475)	455,178	4,280,714	(5,971,317)	(1,690,603)	3,328,535	(4,766,188)	(1,437,653)
Transfers In	15,000		15,000				0	0	0
Transfers out	(4,667,244)	(179,245)	(4,846,489)	(52,383)	(256,000)	(308,383)	(250,000)	(256,000)	(506,000)
Contributions to Restricted	(4,862,296)	4,862,296	0	(4,645,423)	4,645,423	0	(4,875,000)	4,875,000	0
Net increase (decrease) in Fund Balance	(4,646,887)	270,576	(4,376,311)	(417,092)	(1,581,894)	(1,998,986)	(1,796,465)	(147,188)	(1,943,653)
Beginning Balance	1,089,607	1,459,433	2,549,040	15,043,076	1,730,009	16,773,085	14,625,984	148,115	14,774,099
Prior Period Adjustment	18,600,356		18,600,356						
Ending Balance	15,043,076	1,730,009	16,773,085	14,625,984	148,115	14,774,099	12,829,519	927	12,830,446
Revolving Fund	2,000		2,000	2,000		2,000	2,000		2,000
Designated for Econ Uncertainty	2,808,078		2,808,078	2,486,480		2,486,480	2,495,805		2,495,805
Restricted Designations									
Basic Aid Reserve	3,306,000			2,948,000	148,115	148,115	2,617,000	927	927
Unappropriated Fund Balance	8,926,998	0	12,232,998	9,189,504	0	12,137,504	7,714,714	0	10,331,714

9.1.33

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	37,306,381.00	618,732.00	37,925,113.00	35,809,319.00	635,474.00	36,444,793.00	-3.9%
2) Federal Revenue		8100-8299	0.00	4,049,170.00	4,049,170.00	0.00	2,442,801.00	2,442,801.00	-39.7%
3) Other State Revenue		8300-8599	2,871,498.00	2,813,535.00	5,685,033.00	3,815,642.00	1,433,430.00	5,249,072.00	-7.7%
4) Other Local Revenue		8600-8799	1,568,448.00	2,542,490.00	4,110,938.00	1,430,734.00	2,779,980.00	4,210,714.00	2.4%
5) TOTAL REVENUES			41,746,327.00	10,023,927.00	51,770,254.00	41,055,695.00	7,291,685.00	48,347,380.00	-6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,256,007.00	3,457,903.00	23,713,910.00	21,190,704.00	3,438,887.00	24,629,591.00	3.9%
2) Classified Salaries		2000-2999	3,647,965.00	2,963,544.00	6,611,509.00	3,965,216.00	2,947,301.00	6,912,517.00	4.6%
3) Employee Benefits		3000-3999	7,039,778.00	2,094,742.00	9,134,520.00	7,533,335.00	2,246,371.00	9,779,706.00	7.1%
4) Books and Supplies		4000-4999	931,677.00	3,316,354.00	4,248,031.00	1,594,386.00	1,375,717.00	2,970,103.00	-30.1%
5) Services and Other Operating Expenditures		5000-5999	3,318,084.00	1,838,414.00	5,156,498.00	1,488,317.00	2,490,158.00	3,978,475.00	-22.8%
6) Capital Outlay		6000-6999	40,790.00	257,013.00	297,803.00	0.00	65,000.00	65,000.00	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	2,186,793.00	65,304.00	2,252,097.00	1,800,000.00	0.00	1,800,000.00	-20.1%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(542,420.00)	443,128.00	(99,292.00)	(796,977.00)	699,568.00	(97,409.00)	-1.9%
9) TOTAL EXPENDITURES		7300-7399	36,878,674.00	14,436,402.00	51,315,076.00	36,774,981.00	13,263,002.00	50,037,983.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,867,653.00	(4,412,475.00)	455,178.00	4,280,714.00	(5,971,317.00)	(1,690,603.00)	-471.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,667,244.00	179,245.00	4,846,489.00	52,383.00	256,000.00	308,383.00	-93.6%
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	(4,862,296.00)	4,862,296.00	0.00	(4,645,423.00)	4,645,423.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,514,540.00)	4,683,051.00	(4,831,489.00)	(4,697,806.00)	4,389,423.00	(308,383.00)	-93.6%

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)			(4,846,887.00)	270,576.00	(4,376,311.00)	(417,092.00)	(1,581,894.00)	(1,998,986.00)	-54.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,089,607.00	1,459,433.00	2,549,040.00	15,043,076.00	1,730,009.00	16,773,085.00	558.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			1,089,607.00	1,459,433.00	2,549,040.00	15,043,076.00	1,730,009.00	16,773,085.00	558.0%
d) Other Restatements		9795	18,600,356.00	0.00	18,600,356.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,689,963.00	1,459,433.00	21,149,396.00	15,043,076.00	1,730,009.00	16,773,085.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			15,043,076.00	1,730,009.00	16,773,085.00	14,825,984.00	148,115.00	14,774,099.00	-11.9%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	1,730,009.00	1,730,009.00	0.00	148,115.00	148,115.00	-91.4%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,808,078.00	0.00	2,808,078.00	2,517,318.00	0.00	2,517,318.00	-10.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	12,232,998.00	0.00	12,232,998.00				
d) Unappropriated Amount		9790				12,106,666.00	0.00	12,106,666.00	

9.1.35

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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		9110	0.00	0.00	0.00				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9400	0.00	0.00	0.00				
9) Fixed Assets									
10) TOTAL ASSETS			0.00	0.00	0.00				
H. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	0.00	0.00				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			0.00	0.00	0.00				
I. FUND EQUITY									
Ending Fund Balance, June 30 (G10 - H7)			0.00	0.00	0.00				

9.1.36

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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		8011	11,414,927.00	0.00	11,414,927.00	10,931,701.00	0.00	10,931,701.00	-4.2%
State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	(255,571.00)	0.00	(255,571.00)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	355,463.00	0.00	355,463.00	355,463.00	0.00	355,463.00	0.0%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	36,872,839.00	0.00	36,872,839.00	34,347,956.00	0.00	34,347,956.00	-6.8%
Secured Roll Taxes		8042	1,070,634.00	0.00	1,070,634.00	1,070,634.00	0.00	1,070,634.00	0.0%
Unsecured Roll Taxes		8043	14,197.00	0.00	14,197.00	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8044	452,000.00	0.00	452,000.00	604,592.00	0.00	604,592.00	33.8%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	1,009,675.00	0.00	1,009,675.00	1,009,675.00	0.00	1,009,675.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,620.00	0.00	48,620.00	48,620.00	0.00	48,620.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			50,982,784.00	0.00	50,982,784.00	48,368,641.00	0.00	48,368,641.00	-5.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(618,732.00)		(618,732.00)	(635,474.00)		(635,474.00)	2.7%
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		618,732.00	618,732.00		635,474.00	635,474.00	2.7%
All Other Revenue Limit									

9137

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	156,329.00	0.00	156,329.00	158,152.00	0.00	158,152.00	1.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,214,000.00)	0.00	(13,214,000.00)	(12,082,000.00)	0.00	(12,082,000.00)	-8.6%
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			37,306,381.00	618,732.00	37,925,113.00	35,809,319.00	635,474.00	36,444,793.00	-3.9%
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	1,016,387.00	1,016,387.00	0.00	1,198,720.00	1,198,720.00	17.9%
Special Education Discretionary Grants		8182	0.00	139,656.00	139,656.00	0.00	140,000.00	140,000.00	0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education		8290	0.00	2,832,594.00	2,832,594.00	0.00	1,087,422.00	1,087,422.00	-61.6%
Safe and Drug Free Schools	3500-3699	8290	0.00	28,904.00	28,904.00	0.00	0.00	0.00	-100.0%
JTPA / WIA	3700-3799	8290	0.00	31,629.00	31,629.00	0.00	16,659.00	16,659.00	-47.3%
Other Federal Revenue	5600-5625	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,049,170.00	4,049,170.00	0.00	2,442,801.00	2,442,801.00	-39.7%

9138

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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									
Supplemental Instruction Programs									
Current Year	0000	8311	138,811.00		138,811.00	174,061.00		174,061.00	25.4%
Prior Years	0000	8319	0.00		0.00	0.00		0.00	0.0%
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6350-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6350-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311		44,553.00	44,553.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		383,795.00	383,795.00		134,328.00	134,328.00	-65.0%
School Improvement Program	7260-7265	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		415,256.00	415,256.00		415,256.00	415,256.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,020,681.00	0.00	2,020,681.00	2,020,681.00	0.00	2,020,681.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	670,105.00	70,437.00	740,542.00	666,847.00	70,034.00	736,881.00	-0.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

9.1.39
California Dept of Education
SACS Financial Reporting Software - 2009.1.0
File: fund-a (Rev 04/27/2009)

9.1.40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	83,502.00	0.00	83,502.00	60,000.00	0.00	60,000.00	-28.1%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	136,188.00	0.00	136,188.00	127,000.00	0.00	127,000.00	-6.7%
Interest		8660	472,738.00	0.00	472,738.00	602,500.00	0.00	602,500.00	27.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	150,000.00	150,000.00	0.00	130,000.00	130,000.00	-13.3%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

9.1.41

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	651,020.00	17,230.00	668,250.00	416,234.00	0.00	416,234.00	-37.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,375,260.00	2,375,260.00		2,649,980.00	2,649,980.00	11.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6350, 6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6350, 6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6350, 6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,588,448.00	2,542,490.00	4,110,938.00	1,430,734.00	2,779,980.00	4,210,714.00	2.4%
TOTAL REVENUES			41,746,327.00	10,023,927.00	51,770,254.00	41,055,695.00	7,291,685.00	48,347,380.00	-6.6%

9.1.42

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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									
Certificated Teachers' Salaries		1100	17,697,052.00	2,933,205.00	20,630,257.00	18,497,402.00	3,042,161.00	21,539,563.00	4.4%
Certificated Pupil Support Salaries		1200	792,807.00	134,368.00	927,175.00	900,838.00	49,450.00	950,288.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,758,084.00	201,859.00	1,959,943.00	1,762,752.00	185,013.00	1,947,765.00	-0.6%
Other Certificated Salaries		1900	8,064.00	188,471.00	196,535.00	29,712.00	162,263.00	191,975.00	-2.3%
TOTAL, CERTIFICATED SALARIES			20,256,007.00	3,457,903.00	23,713,910.00	21,190,704.00	3,438,887.00	24,629,591.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	67,639.00	1,276,059.00	1,343,698.00	194,926.00	1,431,526.00	1,626,452.00	21.0%
Classified Support Salaries		2200	1,079,214.00	930,986.00	2,010,200.00	1,096,087.00	936,861.00	2,032,948.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	258,514.00	531,262.00	789,776.00	338,305.00	429,521.00	767,826.00	-2.8%
Clerical, Technical and Office Salaries		2400	1,976,503.00	176,604.00	2,153,107.00	2,027,373.00	141,481.00	2,168,854.00	0.7%
Other Classified Salaries		2900	266,095.00	48,633.00	314,728.00	308,525.00	7,912.00	316,437.00	0.5%
TOTAL, CLASSIFIED SALARIES			3,647,965.00	2,963,544.00	6,611,509.00	3,965,216.00	2,947,301.00	6,912,517.00	4.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,639,774.00	282,481.00	1,922,255.00	1,728,697.00	279,709.00	2,008,406.00	4.5%
PERS		3201-3202	523,554.00	392,885.00	916,439.00	580,918.00	419,286.00	1,000,204.00	9.1%
OASDI/Medicare/Alternative		3301-3302	550,238.00	273,043.00	823,281.00	592,620.00	278,462.00	869,082.00	5.6%
Health and Welfare Benefits		3401-3402	3,555,647.00	999,683.00	4,555,330.00	3,789,932.00	1,098,022.00	4,887,954.00	7.3%
Unemployment Insurance		3501-3502	72,502.00	20,183.00	92,685.00	75,845.00	19,350.00	95,195.00	2.7%
Workers' Compensation		3601-3602	270,204.00	73,528.00	343,732.00	291,885.00	74,262.00	366,147.00	6.5%
OPEB, Allocated		3701-3702	201,971.00	0.00	201,971.00	278,042.00	0.00	278,042.00	37.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	126,187.00	27,603.00	153,790.00	94,984.00	55,110.00	150,094.00	-2.4%
Other Employee Benefits		3901-3902	99,701.00	25,336.00	125,037.00	100,412.00	24,170.00	124,582.00	-0.4%
TOTAL, EMPLOYEE BENEFITS			7,039,778.00	2,094,742.00	9,134,520.00	7,533,335.00	2,246,371.00	9,779,706.00	7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	(67,282.00)	678,517.00	611,235.00	1,750.00	378,999.00	380,749.00	-37.7%
Books and Other Reference Materials		4200	11,459.00	15,768.00	27,227.00	900.00	0.00	900.00	-96.7%

9.143
 California Dept of Education
 SACS Financial Reporting Software - 2009.1.0
 File: fund-a (Rev 04/27/2009)

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
Materials and Supplies		4300	911,716.00	2,447,114.00	3,358,830.00	1,234,236.00	961,718.00	2,195,954.00	-34.6%
Noncapitalized Equipment		4400	75,784.00	174,955.00	250,739.00	357,500.00	35,000.00	392,500.00	56.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			931,677.00	3,316,354.00	4,248,031.00	1,594,386.00	1,375,717.00	2,970,103.00	-30.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	58,037.00	93,377.00	151,414.00	55,739.00	14,000.00	69,739.00	-53.9%
Dues and Memberships		5300	30,019.00	615.00	30,634.00	26,083.00	0.00	26,083.00	-14.9%
Insurance		5400 - 5450	310,200.00	0.00	310,200.00	300,200.00	0.00	300,200.00	-3.2%
Operations and Housekeeping Services		5500	1,488,400.00	0.00	1,488,400.00	1,602,600.00	5,000.00	1,607,600.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	176,982.00	92,188.00	269,170.00	165,801.00	69,000.00	234,801.00	-12.8%
Transfers of Direct Costs		5710	26,456.00	(26,456.00)	0.00	(1,560,946.00)	1,560,946.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(1,000.00)	(1,000.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,088,970.00	1,664,240.00	2,753,210.00	743,420.00	825,212.00	1,568,632.00	-43.0%
Communications		5900	139,020.00	15,450.00	154,470.00	155,420.00	16,000.00	171,420.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,318,084.00	1,838,414.00	5,156,498.00	1,488,317.00	2,490,158.00	3,978,475.00	-22.8%

9.1.44

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,790.00	257,013.00	297,803.00	0.00	65,000.00	65,000.00	-78.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			40,790.00	257,013.00	297,803.00	0.00	65,000.00	65,000.00	-78.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,186,793.00	0.00	2,186,793.00	1,800,000.00	0.00	1,800,000.00	-17.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6350, 6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6350, 6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6350, 6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

9.145

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	8,598.00	8,598.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	56,706.00	56,706.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,186,793.00	65,304.00	2,252,097.00	1,800,000.00	0.00	1,800,000.00	-20.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(443,128.00)	443,128.00	0.00	(699,568.00)	699,568.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(99,292.00)	0.00	(99,292.00)	(97,409.00)	0.00	(97,409.00)	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(542,420.00)	443,128.00	(99,292.00)	(796,977.00)	699,568.00	(97,409.00)	-1.9%
TOTAL EXPENDITURES			36,878,674.00	14,436,402.00	51,315,076.00	36,774,981.00	13,263,002.00	50,037,983.00	-2.5%

9.1.46

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
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	4,646,000.00	0.00	4,646,000.00	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	0.00	179,245.00	179,245.00	0.00	256,000.00	256,000.00	42.8%
To: Cafeteria Fund		7616	21,244.00	0.00	21,244.00	52,383.00	0.00	52,383.00	146.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,667,244.00	179,245.00	4,846,489.00	52,383.00	256,000.00	308,383.00	-93.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

9.147

9.147

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)	
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 of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,862,296.00)	4,862,296.00	0.00	(4,645,423.00)	4,645,423.00	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%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Categorical Flexibility Transfers		8998	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,862,296.00)	4,862,296.00	0.00	(4,645,423.00)	4,645,423.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,514,540.00)	4,683,051.00	(4,831,489.00)	(4,697,806.00)	4,389,423.00	(308,383.00)	-93.6%

9.1.48

Description	Function Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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	37,306,381.00	618,732.00	37,925,113.00	35,809,319.00	635,474.00	36,444,793.00	-5.1%
2) Federal Revenue		8100-8299	0.00	4,049,170.00	4,049,170.00	0.00	2,442,801.00	2,442,801.00	-39.7%
3) Other State Revenue		8300-8599	2,871,498.00	2,813,535.00	5,685,033.00	3,815,642.00	1,433,430.00	5,249,072.00	-7.7%
4) Other Local Revenue		8600-8799	1,568,448.00	2,542,490.00	4,110,938.00	1,430,734.00	2,779,980.00	4,210,714.00	2.4%
5) TOTAL REVENUES			41,746,327.00	10,023,927.00	51,770,254.00	41,055,695.00	7,291,685.00	48,347,380.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		23,063,450.00	8,698,564.00	31,762,014.00	23,289,270.00	8,761,460.00	32,050,730.00	0.9%
2) Instruction - Related Services	2000-2999		3,932,440.00	1,266,487.00	5,198,927.00	4,068,376.00	812,695.00	4,881,071.00	-6.1%
3) Pupil Services	3000-3999		1,267,832.00	1,780,867.00	3,048,699.00	1,458,137.00	1,408,701.00	2,866,838.00	-6.0%
4) Ancillary Services	4000-4999		650,324.00	413,304.00	1,063,628.00	314,981.00	391,395.00	706,376.00	-33.6%
5) Community Services	5000-5999		123,369.00	0.00	123,369.00	63,994.00	0.00	63,994.00	-48.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,278,352.00	1,040,239.00	3,318,591.00	2,100,382.00	699,568.00	2,799,950.00	-15.6%
8) Plant Services	8000-8999		3,376,114.00	1,171,637.00	4,547,751.00	3,679,841.00	1,189,183.00	4,869,024.00	7.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,186,793.00	65,304.00	2,252,097.00	1,800,000.00	0.00	1,800,000.00	-20.1%
10) TOTAL EXPENDITURES			36,878,674.00	14,436,402.00	51,315,076.00	36,774,981.00	13,263,002.00	50,037,983.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,867,653.00	(4,412,475.00)	455,178.00	4,280,714.00	(5,971,317.00)	(1,690,603.00)	-471.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,667,244.00	179,245.00	4,846,489.00	52,383.00	256,000.00	308,383.00	-93.6%
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	(4,862,296.00)	4,862,296.00	0.00	(4,645,423.00)	4,645,423.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,514,540.00)	4,683,051.00	(4,831,489.00)	(4,697,806.00)	4,389,423.00	(308,383.00)	-93.6%

9.1.49

Description	Function Codes	Object Codes	2008-09 Estimated Actuals			2009-10 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)			(4,846,887.00)	270,576.00	(4,376,311.00)	(417,092.00)	(1,581,894.00)	(1,998,986.00)	-54.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,089,607.00	1,459,433.00	2,549,040.00	15,043,076.00	1,730,009.00	16,773,085.00	558.0%
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)			1,089,607.00	1,459,433.00	2,549,040.00	15,043,076.00	1,730,009.00	16,773,085.00	558.0%
d) Other Restatements		9795	18,600,356.00	0.00	18,600,356.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,689,963.00	1,459,433.00	21,149,396.00	15,043,076.00	1,730,009.00	16,773,085.00	-20.7%
2) Ending Balance, June 30 (E + F1e)			15,043,076.00	1,730,009.00	16,773,085.00	14,625,984.00	148,115.00	14,774,099.00	-11.9%
Components of Ending Fund Balance									
a) Reserve for Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	1,730,009.00	1,730,009.00	0.00	148,115.00	148,115.00	-91.4%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	2,808,078.00	0.00	2,808,078.00	2,517,318.00	0.00	2,517,318.00	-10.4%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Undesignated Amount		9790	12,232,998.00	0.00	12,232,998.00				
d) Unappropriated Amount		9790				12,106,666.00	0.00	12,106,666.00	

9.1.50

Exhibit: Legally Restricted Balance Detail (Object 9740)

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
3200	ARRA: State Fiscal Stabilization Fund	1,647,596.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 51500)	68,709.00	134,411.00
9010	Other Local	13,704.00	13,704.00
Total, Legally Restricted Balance		1,730,009.00	148,115.00

9.1.51

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	102,787.00	98,053.00	-4.6%
4) Other Local Revenue		8600-8799	97,950.00	46,275.00	-52.8%
5) TOTAL, REVENUES			200,737.00	144,328.00	-28.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	178,790.00	75,031.00	-58.0%
2) Classified Salaries		2000-2999	31,032.00	32,949.00	6.2%
3) Employee Benefits		3000-3999	40,707.00	28,131.00	-30.9%
4) Books and Supplies		4000-4999	18,898.00	3,217.00	-83.0%
5) Services and Other Operating Expenditures		5000-5999	7,814.00	5,000.00	-36.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			277,241.00	144,328.00	-47.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,504.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1.52

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,504.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,800.00	4,296.00	-94.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,800.00	4,296.00	-94.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,800.00	4,296.00	-94.7%
2) Ending Balance, June 30 (E + F1e)			4,296.00	4,296.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,296.00		
d) Unappropriated Amount		9790		4,296.00	

9.153

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

Western Placer Unified
Placer County

31 66951 0000000
Form 11

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
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					
Other State Apportionments					
Adult Education					
Current Year	6390	8311	82,111.00	0.00	-100.0%
Prior Years	6390	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	78,301.00	New
Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	20,676.00	19,752.00	-4.5%
TOTAL, OTHER STATE REVENUE			102,787.00	98,053.00	-4.6%

9.1.55

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
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	1,000.00	1,200.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	96,950.00	45,075.00	-53.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			97,950.00	46,275.00	-52.8%
TOTAL, REVENUES			200,737.00	144,328.00	-28.1%

91.56

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

31 66951 0000000
Form 11

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	158,853.00	55,000.00	-65.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,937.00	20,031.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			178,790.00	75,031.00	-58.0%
CLASSIFIED SALARIES					
Classified Instructional 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	30,302.00	32,199.00	6.3%
Other Classified Salaries		2900	730.00	750.00	2.7%
TOTAL, CLASSIFIED SALARIES			31,032.00	32,949.00	6.2%
OYEE BENEFITS					
STRS		3101-3102	13,226.00	6,192.00	-53.2%
PERS		3201-3202	5,287.00	5,131.00	-3.0%
OASDI/Medicare/Alternative		3301-3302	5,042.00	3,619.00	-28.2%
Health and Welfare Benefits		3401-3402	13,397.00	10,226.00	-23.7%
Unemployment Insurance		3501-3502	620.00	329.00	-46.9%
Workers' Compensation		3601-3602	2,318.00	1,259.00	-45.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	426.00	1,018.00	139.0%
Other Employee Benefits		3901-3902	391.00	357.00	-8.7%
TOTAL, EMPLOYEE BENEFITS			40,707.00	28,131.00	-30.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,011.00	1,800.00	-70.1%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,887.00	1,417.00	-89.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,898.00	3,217.00	-83.0%

9.1.51

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	814.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.0%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,814.00	5,000.00	-36.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
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 Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

9.1.58

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			277,241.00	144,328.00	-47.9%

9.1.59

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Object

31 66951 0000000
Form 11

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

9.1.60

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

31 66951 0000000
Form 11

Western Placer Unified
Placer County

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	102,787.00	98,053.00	-4.6%
4) Other Local Revenue		8600-8799	97,950.00	46,275.00	-52.8%
5) TOTAL, REVENUES			200,737.00	144,328.00	-28.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		201,047.00	70,177.00	-65.1%
2) Instruction - Related Services	2000-2999		76,194.00	74,151.00	-2.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			277,241.00	144,328.00	-47.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,504.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1.61

July 1 Budget (Single Adoption)
Adult Education Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,504.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,800.00	4,296.00	-94.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,800.00	4,296.00	-94.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,800.00	4,296.00	-94.7%
2) Ending Balance, June 30 (E + F1e)			4,296.00	4,296.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,296.00		
d) Unappropriated Amount		9790		4,296.00	

9.1.62

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9.163

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	323,723.00	320,000.00	-1.2%
4) Other Local Revenue		8600-8799	0.00	6,800.00	New
5) TOTAL, REVENUES			323,723.00	326,800.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	308,308.00	306,903.00	-0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	26,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,415.00	19,897.00	29.1%
9) TOTAL, EXPENDITURES			349,723.00	326,800.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.164

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,462.00	134,462.00	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,462.00	134,462.00	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,462.00	134,462.00	-16.2%
2) Ending Balance, June 30 (E + F1e)			134,462.00	134,462.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	134,462.00		
d) Unappropriated Amount		9790		134,462.00	

9.165

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
7) TOTAL, ASSETS			0.00		
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 (G10 - H7)			0.00		

9.1.66

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055-6056	8590	323,723.00	320,000.00	-1.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			323,723.00	320,000.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
AS					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	6,800.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	6,800.00	New
TOTAL, REVENUES			323,723.00	326,800.00	1.0%

9.1.67

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

9.1.68

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

31 66951 0000000
Form 12

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	308,308.00	306,903.00	-0.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			308,308.00	306,903.00	-0.5%
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 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	26,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			26,000.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	15,415.00	19,897.00	29.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,415.00	19,897.00	29.1%
TOTAL EXPENDITURES			349,723.00	326,800.00	-6.6%

9.1.69

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Object

31 66951 0000000
Form 12

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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		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%

9.1.70

July 1 Budget (Single Adoption)
Child Development Fund
Expenditures by Function

31 66951 0000000
Form 12

Western Placer Unified
Placer County

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	323,723.00	320,000.00	-1.2%
4) Other Local Revenue		8600-8799	0.00	6,800.00	New
5) TOTAL REVENUES			323,723.00	326,800.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		308,308.00	306,903.00	-0.5%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,415.00	19,897.00	29.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	26,000.00	0.00	-100.0%
10) TOTAL EXPENDITURES			349,723.00	326,800.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1.71

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,462.00	134,462.00	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,462.00	134,462.00	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,462.00	134,462.00	-16.2%
2) Ending Balance, June 30 (E + F1e)			134,462.00	134,462.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	134,462.00		
d) Unappropriated Amount		9790		134,462.00	

9.172

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9.1.73

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

31 66951 0000000
Form 13

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	840,000.00	840,000.00	0.0%
3) Other State Revenue		8300-8599	82,000.00	82,000.00	0.0%
4) Other Local Revenue		8600-8799	819,000.00	818,000.00	-0.1%
5) TOTAL, REVENUES			1,741,000.00	1,740,000.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	644,018.00	667,794.00	3.7%
3) Employee Benefits		3000-3999	279,810.00	294,927.00	5.4%
4) Books and Supplies		4000-4999	723,560.00	723,550.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,791.00	28,600.00	-24.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,877.00	77,512.00	-7.6%
9) TOTAL, EXPENDITURES			1,769,056.00	1,792,383.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,056.00)	(52,383.00)	86.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,244.00	52,383.00	146.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,244.00	52,383.00	146.6%

9.1.74

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

31 66951 0000000
Form 13

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,812.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,812.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,812.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,812.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

9.1.75

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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 (G10 - H7)			0.00		

9.1.76

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	840,000.00	840,000.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			840,000.00	840,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	82,000.00	82,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			82,000.00	82,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	778,000.00	778,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	40,000.00	40,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			819,000.00	818,000.00	-0.1%
TOTAL, REVENUES			1,741,000.00	1,740,000.00	-0.1%

9.1.77

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

31 66951 0000000
Form 13

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	565,645.00	587,422.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	74,373.00	74,372.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	4,000.00	6,000.00	50.0%
TOTAL, CLASSIFIED SALARIES			644,018.00	667,794.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	78,712.00	83,390.00	5.9%
DI/Medicare/Alternative		3301-3302	49,195.00	51,176.00	4.0%
Health and Welfare Benefits		3401-3402	138,378.00	146,541.00	5.9%
Unemployment Insurance		3501-3502	2,060.00	2,046.00	-0.7%
Workers' Compensation		3601-3602	7,477.00	7,787.00	4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,988.00	3,987.00	0.0%
TOTAL, EMPLOYEE BENEFITS			279,810.00	294,927.00	5.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,560.00	63,550.00	3.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	662,000.00	660,000.00	-0.3%
TOTAL, BOOKS AND SUPPLIES			723,560.00	723,550.00	0.0%

9.1.78

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

31 66951 0000000
Form 13

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	1,000.00	-50.0%
Dues and Memberships		5300	150.00	100.00	-33.3%
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	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,641.00	23,000.00	-27.3%
Communications		5900	2,000.00	2,500.00	25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,791.00	28,600.00	-24.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment Replacement		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 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 Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	83,877.00	77,512.00	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,877.00	77,512.00	-7.6%
TOTAL, EXPENDITURES			1,769,056.00	1,792,383.00	1.3%

9.1.79

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	21,244.00	52,383.00	146.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,244.00	52,383.00	146.6%
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 LEAs		8965	0.00	0.00	0.0%
g-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 of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
Categorical Flexibility Transfers		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)			21,244.00	52,383.00	146.6%

9.1.80

July 1 Budget (Single Adoption)
Cafeteria Special Revenue Fund
Expenditures by Function

31 66951 0000000
Form 13

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
		8010-8099	0.00	0.00	0.0%
1) Revenue Limit Sources					
		8100-8299	840,000.00	840,000.00	0.0%
2) Federal Revenue					
		8300-8599	82,000.00	82,000.00	0.0%
3) Other State Revenue					
		8600-8799	819,000.00	818,000.00	-0.1%
4) Other Local Revenue					
5) TOTAL REVENUES			1,741,000.00	1,740,000.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
			0.00	0.00	0.0%
1) Instruction	1000-1999				
			0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999				
			1,685,179.00	1,714,871.00	1.8%
3) Pupil Services	3000-3999				
			0.00	0.00	0.0%
4) Ancillary Services	4000-4999				
			0.00	0.00	0.0%
5) Community Services	5000-5999				
			0.00	0.00	0.0%
6) Enterprise	6000-6999				
			83,877.00	77,512.00	-7.6%
General Administration	7000-7999				
			0.00	0.00	0.0%
8) Plant Services	8000-8999				
		Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	9000-9999				
			1,769,056.00	1,792,383.00	1.3%
10) TOTAL EXPENDITURES					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(28,056.00)	(52,383.00)	86.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	21,244.00	52,383.00	146.6%
a) Transfers In					
		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
		7630-7699	0.00	0.00	0.0%
b) Uses					
		8980-8999	0.00	0.00	0.0%
3) Contributions					
			21,244.00	52,383.00	146.6%
4) TOTAL, OTHER FINANCING SOURCES/USES					

9.181

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,812.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,812.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,812.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,812.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790		0.00	

9.182

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9.1.83

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	216,916.00	207,297.00	-4.4%
4) Other Local Revenue		8600-8799	10,000.00	34,000.00	240.0%
5) TOTAL, REVENUES			226,916.00	241,297.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	111,800.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			111,800.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			115,116.00	241,297.00	109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	179,245.00	256,000.00	42.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,245.00	256,000.00	42.8%

9.184

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

31 66951 0000000
Form 14

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			294,361.00	497,297.00	68.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,393,483.00	1,687,844.00	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,393,483.00	1,687,844.00	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,393,483.00	1,687,844.00	21.1%
2) Ending Balance, June 30 (E + F1e)			1,687,844.00	2,185,141.00	29.5%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,687,844.00		
d) Unappropriated Amount		9790		2,185,141.00	

9,185

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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 (G10 - H7)			0.00		

9.1.86

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

31 66951 0000000
Form 14

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER STATE REVENUE					
Deferred Maintenance Allowance		8540	216,916.00	207,297.00	-4.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			216,916.00	207,297.00	-4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	34,000.00	240.0%
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			10,000.00	34,000.00	240.0%
TOTAL REVENUES			226,916.00	241,297.00	6.3%

9.187

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

31 66951 0000000
Form 14

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

9.1.88

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,800.00	0.00	-100.0%
CAPITAL OUTLAY					
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 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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			111,800.00	0.00	-100.0%

9.1.89

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Object

31 66951 0000000
Form 14

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	179,245.00	256,000.00	42.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			179,245.00	256,000.00	42.8%
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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
1 OTHER FINANCING SOURCES/USES (a - b + c - d + e)			179,245.00	256,000.00	42.8%

9.1.90

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

31 66951 0000000
Form 14

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	216,916.00	207,297.00	-4.4%
4) Other Local Revenue		8600-8799	10,000.00	34,000.00	240.0%
5) TOTAL, REVENUES			226,916.00	241,297.00	6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		111,800.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			111,800.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			115,116.00	241,297.00	109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	179,245.00	256,000.00	42.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,245.00	256,000.00	42.8%

9.191

July 1 Budget (Single Adoption)
Deferred Maintenance Fund
Expenditures by Function

31 66951 0000000
Form 14

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			294,361.00	497,297.00	68.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,393,483.00	1,687,844.00	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,393,483.00	1,687,844.00	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,393,483.00	1,687,844.00	21.1%
2) Ending Balance, June 30 (E + F1e)			1,687,844.00	2,185,141.00	29.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,687,844.00		
d) Unappropriated Amount		9790		2,185,141.00	

9.192

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9.1.93

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

31 66951 0000000
Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,495,159.00	150,000.00	-90.0%
5) TOTAL, REVENUES			1,495,159.00	150,000.00	-90.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,963.00	143,092.00	1.5%
3) Employee Benefits		3000-3999	48,761.00	52,036.00	6.7%
4) Books and Supplies		4000-4999	129,666.00	2,000.00	-98.5%
5) Services and Other Operating Expenditures		5000-5999	606,750.00	258,088.00	-57.5%
6) Capital Outlay		6000-6999	2,583,468.00	5,160,000.00	99.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,509,608.00	5,615,216.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,014,449.00)	(5,465,216.00)	171.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1.94

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

31 66951 0000000
Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,014,449.00)	(5,465,216.00)	171.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,347,267.00	16,332,818.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,347,267.00	16,332,818.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,347,267.00	16,332,818.00	-11.0%
2) Ending Balance, June 30 (E + F1e)			16,332,818.00	10,867,602.00	-33.5%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	16,332,818.00		
d) Unappropriated Amount		9790		10,867,602.00	

9.195

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

31 66951 0000000
Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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 (G10 - H7)			0.00		

9,196

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

31 66951 0000000
Form 21

Western Placer Unified
Placer County

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,345,159.00	0.00	-100.0%
Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,495,159.00	150,000.00	-90.0%
TOTAL, REVENUES			1,495,159.00	150,000.00	-90.0%

9.1.97

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

31 66951 0000000
Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,607.00	87,736.00	2.5%
Clerical, Technical and Office Salaries		2400	55,356.00	55,356.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			140,963.00	143,092.00	1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,170.00	17,769.00	3.5%
OASDI/Medicare/Alternative		3301-3302	10,135.00	10,145.00	0.1%
Health and Welfare Benefits		3401-3402	16,324.00	16,320.00	0.0%
Unemployment Insurance		3501-3502	429.00	431.00	0.5%
Workers' Compensation		3601-3602	1,616.00	1,662.00	2.8%
CB, Allocated		3701-3702	0.00	0.00	0.0%
OPRB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,113.00	4,739.00	124.3%
Other Employee Benefits		3901-3902	974.00	970.00	-0.4%
TOTAL, EMPLOYEE BENEFITS			48,761.00	52,036.00	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,474.00	2,000.00	-96.5%
Noncapitalized Equipment		4400	72,192.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			129,666.00	2,000.00	-98.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
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	127,728.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

9.1.98

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	475,026.00	253,088.00	-46.7%
Communications		5900	3,996.00	4,000.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			606,750.00	258,088.00	-57.5%
CAPITAL OUTLAY					
Land		6100	11,000.00	0.00	-100.0%
Land Improvements		6170	2,276.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,430,202.00	4,710,000.00	93.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	139,990.00	450,000.00	221.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,583,468.00	5,160,000.00	99.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			3,509,608.00	5,615,216.00	60.0%

9.1.99

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Object

31 66951 0000000
Form 21

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

9.1.100

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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%

9.1.101

July 1 Budget (Single Adoption)
Building Fund
Expenditures by Function

31 66951 0000000
Form 21

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	1,495,159.00	150,000.00	-90.0%
5) TOTAL REVENUES			1,495,159.00	150,000.00	-90.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,505,108.00	5,615,216.00	60.2%
9) Other Outgo	9000-9999	Except 7600-7699	4,500.00	0.00	-100.0%
10) TOTAL EXPENDITURES			3,509,608.00	5,615,216.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,014,449.00)	(5,465,216.00)	171.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES					

9.1.102

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(2,014,449.00)	(5,465,216.00)	171.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,347,267.00	16,332,818.00	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,347,267.00	16,332,818.00	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,347,267.00	16,332,818.00	-11.0%
2) Ending Balance, June 30 (E + F1e)			16,332,818.00	10,867,602.00	-33.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	16,332,818.00		
d) Unappropriated Amount		9790		10,867,602.00	

9.1.103

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9,1.104

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

31 66951 0000000
Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
A. REVENUES					
		8010-8099	0.00	0.00	0.0%
1) Revenue Limit Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	674,000.00	255,000.00	-62.2%
4) Other Local Revenue			674,000.00	255,000.00	-62.2%
5) TOTAL, REVENUES					
B. EXPENDITURES					
		1000-1999	0.00	0.00	0.0%
1) Certificated Salaries		2000-2999	0.00	0.00	0.0%
2) Classified Salaries		3000-3999	0.00	2,301.00	New
3) Employee Benefits		4000-4999	500.00	0.00	-100.0%
4) Books and Supplies		5000-5999	66,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		6000-6999	91,283.00	0.00	-100.0%
6) Capital Outlay		7100-7299,			
Other Outgo (excluding Transfers of Indirect		7400-7499	0.00	0.00	0.0%
Costs)		7300-7399	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs			157,783.00	2,301.00	-98.5%
9) TOTAL, EXPENDITURES					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			516,217.00	252,699.00	-51.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	6,215,000.00	0.00	-100.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions			(6,215,000.00)	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES					

9.1.105

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,698,783.00)	252,699.00	-104.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,567,569.00	1,868,786.00	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,567,569.00	1,868,786.00	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,567,569.00	1,868,786.00	-75.3%
2) Ending Balance, June 30 (E + F1e)			1,868,786.00	2,121,485.00	13.5%
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	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,868,786.00		
d) Unappropriated Amount		9790		2,121,485.00	

9.1.106

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

31 66951 0000000
Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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 (G10 - H7)			0.00		

9.1.107

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

31 66951 0000000
Form 25

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
In-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	230,000.00	55,000.00	-76.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	444,000.00	200,000.00	-55.0%
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			674,000.00	255,000.00	-62.2%
TOTAL, REVENUES			674,000.00	255,000.00	-62.2%

9.1.108

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	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%
CASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	2,301.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	2,301.00	New
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	500.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	0.00	-100.0%

9.1.109

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
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	91,283.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,283.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			157,783.00	2,301.00	-98.5%

9.1.110

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	6,215,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,215,000.00	0.00	-100.0%
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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			(6,215,000.00)	0.00	-100.0%

9.1.111

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	674,000.00	255,000.00	-62.2%
5) TOTAL, REVENUES			674,000.00	255,000.00	-62.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		38,500.00	2,301.00	-94.0%
8) Plant Services	8000-8999		119,283.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			157,783.00	2,301.00	-98.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			516,217.00	252,699.00	-51.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,215,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,215,000.00)	0.00	-100.0%

91.112

July 1 Budget (Single Adoption)
Capital Facilities Fund
Expenditures by Function

31 66951 0000000
Form 25

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,698,783.00)	252,699.00	-104.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,567,569.00	1,868,786.00	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,567,569.00	1,868,786.00	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,567,569.00	1,868,786.00	-75.3%
2) Ending Balance, June 30 (E + F1e)			1,868,786.00	2,121,485.00	13.5%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,868,786.00		
d) Unappropriated Amount		9790		2,121,485.00	

9.1.113

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9,1114

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

31 66951 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,000.00	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	3,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	150,462.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			153,462.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150,462.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,646,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,646,000.00	0.00	-100.0%

9.1.115

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,495,538.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,091.00	4,784,629.00	1555.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,091.00	4,784,629.00	1555.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,091.00	4,784,629.00	1555.1%
2) Ending Balance, June 30 (E + F1e)			4,784,629.00	4,784,629.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,784,629.00		
d) Unappropriated Amount		9790		4,784,629.00	

9.1.116

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

31 66951 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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 (G10 - H7)			0.00		

9.1.117

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

31 66951 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	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			3,000.00	0.00	-100.0%
TOTAL, REVENUES			3,000.00	0.00	-100.0%

9.1.118

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

31 66951 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
B, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	0.00	-100.0%

9.1.119

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,462.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,462.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
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 Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			153,462.00	0.00	-100.0%

9.1.120

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

31 66951 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	4,646,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,646,000.00	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	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

9.1.121

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

31 66951 0000000
Form 40

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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 LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)					
			4,646,000.00	0.00	-100.0%

9.1.122

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	3,000.00	0.00	-100.0%
5) TOTAL, REVENUES			3,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		153,462.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			153,462.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(150,462.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,646,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,646,000.00	0.00	-100.0%

9.1.123

July 1 Budget (Single Adoption)
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,495,538.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	289,091.00	4,784,629.00	1555.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,091.00	4,784,629.00	1555.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,091.00	4,784,629.00	1555.1%
2) Ending Balance, June 30 (E + F1e)			4,784,629.00	4,784,629.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	4,784,629.00		
d) Unappropriated Amount		9790		4,784,629.00	

9.1.124

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9.1.125

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

31 66951 0000000
Form 49

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	5,425,227.00	5,325,370.00	-1.8%
5) TOTAL REVENUES			5,425,227.00	5,325,370.00	-1.8%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	294,601.00	419,200.00	42.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,720,972.00	6,388,457.00	-4.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,015,573.00	6,807,657.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,590,346.00)	(1,482,287.00)	-6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	101,496.00	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			6,098,504.00	0.00	-100.0%

9.1.26

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,508,158.00	(1,482,287.00)	-132.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,474.00	6,262,632.00	257.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,474.00	6,262,632.00	257.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,474.00	6,262,632.00	257.0%
2) Ending Balance, June 30 (E + F1e)			6,262,632.00	4,780,345.00	-23.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	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	6,262,632.00		
d) Unappropriated Amount		9790		4,780,345.00	

9.1.127

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
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 (G10 - H7)			0.00		

9.1.128

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	5,020,227.00	5,125,370.00	2.1%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,000.00	200,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	325,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,425,227.00	5,325,370.00	-1.8%
TOTAL, REVENUES			5,425,227.00	5,325,370.00	-1.8%

9.1.129

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
.B, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Pentals, 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%

9.1.130

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	294,601.00	419,200.00	42.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			294,601.00	419,200.00	42.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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 Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	4,961,679.00	6,043,457.00	21.8%
Other Debt Service - Principal		7439	1,759,293.00	345,000.00	-80.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,720,972.00	6,388,457.00	-4.9%
TOTAL, EXPENDITURES			7,015,573.00	6,807,657.00	-3.0%

9.1.13/

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	101,496.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			101,496.00	0.00	-100.0%

9.1.132

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			6,098,504.00	0.00	-100.0%

9.1.133

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Function

31 66951 0000000
Form 49

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	5,425,227.00	5,325,370.00	-1.8%
5) TOTAL, REVENUES			5,425,227.00	5,325,370.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,513.00	71,000.00	389.2%
9) Other Outgo	9000-9999	Except 7600-7699	7,001,060.00	6,736,657.00	-3.8%
10) TOTAL, EXPENDITURES			7,015,573.00	6,807,657.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,590,346.00)	(1,482,287.00)	-6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	101,496.00	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			6,098,504.00	0.00	0.0%

9.1.134

July 1 Budget (Single Adoption)
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,508,158.00	(1,482,287.00)	-132.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,474.00	6,262,632.00	257.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,474.00	6,262,632.00	257.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,474.00	6,262,632.00	257.0%
2) Ending Balance, June 30 (E + F1e)			6,262,632.00	4,780,345.00	-23.7%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	6,262,632.00		
d) Unappropriated Amount		9790		4,780,345.00	

9.1135

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

31 66951 0000000
Form 51

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1.137

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,186,223.77	1,186,223.77	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,223.77	1,186,223.77	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,223.77	1,186,223.77	0.0%
2) Ending Balance, June 30 (E + F1e)			1,186,223.77	1,186,223.77	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,186,223.77		
d) Unappropriated Amount		9790		1,186,223.77	

9.1.138

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

31 66951 0000000
Form 51

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,186,223.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400			
10) TOTAL, ASSETS			1,186,223.77		
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 (G10 - H7)			1,186,223.77		

9.1.139

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

31 66951 0000000
Form 51

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

9.1.140

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

9.1.141

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Object

31 66951 0000000
Form 51

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.0%

9.1.142

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

31 66951 0000000
Form 51

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1143

July 1 Budget (Single Adoption)
Bond Interest and Redemption Fund
Expenditures by Function

31 66951 0000000
Form 51

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,186,223.77	1,186,223.77	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,186,223.77	1,186,223.77	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,186,223.77	1,186,223.77	0.0%
2) Ending Balance, June 30 (E + F1e)			1,186,223.77	1,186,223.77	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,186,223.77		
d) Unappropriated Amount		9790		1,186,223.77	

9.1.144

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9.1.145

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

31 66951 0000000
Form 52

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	99,790.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			99,790.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(99,790.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	101,496.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			101,496.00	0.00	-100.0%

9.1.146

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

31 66951 0000000
Form 52

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,706.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147.00	1,853.00	1160.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147.00	1,853.00	1160.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147.00	1,853.00	1160.5%
2) Ending Balance, June 30 (E + F1e)			1,853.00	1,853.00	0.0%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	1,853.00		
d) Unappropriated Amount		9790		1,853.00	

9.1.147

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

31 66951 0000000
Form 52

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
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	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

9.1.148

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

9.1.149

July 1 Budget (Single Adoption)
Debt Service Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	7,994.00	0.00	-100.0%
Other Debt Service - Principal		7439	91,796.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			99,790.00	0.00	-100.0%
TOTAL, EXPENDITURES			99,790.00	0.00	-100.0%

9.1.150

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	.Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	101,496.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			101,496.00	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 LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		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)			101,496.00	0.00	-100.0%

9.1.151

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	99,790.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			99,790.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(99,790.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	101,496.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			101,496.00	0.00	0.0%

91.152

9.1.153

Resource	Description	2008-09	2009-10
		Estimated Actuals	Budget
Total, Legally Restricted Balance		0.00	0.00

9,1154

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
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	10,000.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1.155

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(5,000.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	165,707.00	160,707.00	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,707.00	160,707.00	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			165,707.00	160,707.00	-3.0%
2) Ending Net Assets, June 30 (E + F1e)			160,707.00	160,707.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of 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	160,707.00		
d) Unappropriated Amount		9790		160,707.00	

9.1.156

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
a) Fixed Assets					
) 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			0.00		

9.1.157

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
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					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
I. NET ASSETS					
Net Assets, June 30 (G10 - H7)			0.00		

9.1.158

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	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%
TOTAL, OTHER LOCAL REVENUE			5,000.00	0.00	-100.0%
TOTAL, REVENUES			5,000.00	0.00	-100.0%

9.1.159

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

9.1.166

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Object

31 66951 0000000
Form 73

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
AL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			10,000.00	0.00	-100.0%

9.1.161

Description	Resource Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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 + c - d + e)					
			0.00	0.00	0.0%

9.1.162

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 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	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,000.00	0.00	-100.0%
Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

9.1.163

July 1 Budget (Single Adoption)
Foundation Private-Purpose Trust Fund
Expenses by Function

Description	Function Codes	Object Codes	2008-09 Estimated Actuals	2009-10 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(5,000.00)	0.00	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	165,707.00	160,707.00	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,707.00	160,707.00	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			165,707.00	160,707.00	-3.0%
2) Ending Net Assets, June 30 (E + F1e)			160,707.00	160,707.00	0.0%
Components of Ending Net Assets					
a) Reserve for					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations (by Resource/Object)		9780	0.00	0.00	0.0%
c) Undesignated Amount		9790	160,707.00		
d) Unappropriated Amount		9790		160,707.00	

9.1.164

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
General Education			4,559.50	4,726.00	4,726.00	4,726.00
a. Kindergarten	567.92	567.92				
b. Grades One through Three	1,609.37	1,609.37				
c. Grades Four through Six	1,466.47	1,466.47				
d. Grades Seven and Eight	915.02	915.02				
e. Opportunity Schools and Full-day Opportunity Classes	0.00	0.00				
f. Home and Hospital	0.72	0.72				
g. Community Day School	0.00	0.00				
Special Education						
a. Special Day Class	66.81	66.81	66.81	77.00	77.00	77.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	1.98	1.98	1.98	2.00	2.00	2.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, ELEMENTARY	4,628.29	4,628.29	4,628.29	4,805.00	4,805.00	4,805.00
HIGH SCHOOL						
General Education			1,416.25	1,460.00	1,460.00	1,460.00
a. Grades Nine through Twelve	1,340.65	1,340.65				
b. Continuation Education	74.50	74.50				
c. Opportunity Schools and Full-day Opportunity Classes	0.00	0.00				
d. Home and Hospital	1.10	1.10				
e. Community Day School	0.00	0.00				
Special Education						
a. Special Day Class	37.29	37.29	37.29	38.00	38.00	38.00
b. Nonpublic, Nonsectarian Schools (E.C. 56366[a][7])	8.16	8.16	8.16	9.00	9.00	9.00
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institution	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, HIGH SCHOOL	1,461.70	1,461.70	1,461.70	1,507.00	1,507.00	1,507.00
COUNTY SUPPLEMENT						
County Community Schools (E.C.1982[a])						
a. Elementary	7.20	7.20	7.20	8.00	8.00	8.00
b. High School	4.27	4.27	4.27	5.00	5.00	5.00
Special Education						
a. Special Day Class - Elementary	53.29	53.29	53.29	45.00	45.00	45.00
b. Special Day Class - High School	0.00	0.00	0.00	0.00	0.00	0.00
c. Nonpublic, Nonsectarian Schools - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
d. Nonpublic, Nonsectarian Schools - High School	0.00	0.00	0.00	0.00	0.00	0.00
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - Elementary	0.00	0.00	0.00	0.00	0.00	0.00
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institution - High School	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, ADA REPORTED BY COUNTY OFFICES	64.76	64.76	64.76	58.00	58.00	58.00
0. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,154.75	6,154.75	6,154.75	6,370.00	6,370.00	6,370.00
1. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
2. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00

9.1.165

Description	2008-09 Estimated Actuals			2009-10 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
3. Concurrently Enrolled Secondary Students						
4. Adults Enrolled, State Apportioned	58.71					
5. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study						
6. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)	58.71	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,213.46	6,154.75	6,154.75	6,370.00	6,370.00	6,370.00
SUPPLEMENTAL INSTRUCTIONAL HOURS						
9. ELEMENTARY	30,496.00	30,496.00	30,496.00	30,000.00	30,000.00	30,000.00
10. HIGH SCHOOL	5,801.00	5,801.00	5,801.00	6,000.00	6,000.00	6,000.00
11. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)	36,297.00	36,297.00	36,297.00	36,000.00	36,000.00	36,000.00
COMMUNITY DAY SCHOOLS - Additional Funds						
12. ELEMENTARY						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
13. HIGH SCHOOL						
a. ADA for 5th & 6th Hours						
b. Pupils Hours for 7th & 8th Hours						
CHARTER SCHOOLS						
14. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident E.C. 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
15. Charter ADA Funded Through the Revenue Limit						
16. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b and 25)	0.00	0.00	0.00	0.00	0.00	0.00
17. SUPPLEMENTAL INSTRUCTIONAL HOURS						

9.1.166

ANNUAL BUDGET REPORT:

July 1, 2009 Single Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It was filed and adopted subsequent to a public hearing by the governing board of the school district. (Pursuant to Education Code sections 33129 and 42127)

Budget available for inspection at:

Public Hearing:

Place: Western Placer Unified School District

Date: June 18, 2009

Place: Western Placer Unified School Distr

Date: June 22, 2009

Time: 07:00 PM

Adoption Date: June 22, 2009

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Carrie Carlson

Telephone: (916) 434-5095

Title: Director, Business Services

E-mail: ccarlson@wpusd.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Revenue Limit	Projected change in revenue limit is within the standard for the budget and two subsequent fiscal years.		X

9.1.167

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2009-10 Budget
School District Certification

CRITERIA AND STANDARDS (continued)			Met	Not Met
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
10	Reserves	Projected available reserves (e.g., designated for economic uncertainties, unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

9.1.168

July 1 Budget (Single Adoption)
FINANCIAL REPORTS
2009-10 Budget
School District Certification

31 66951 0000000
Form CB

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2008-09) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

9.1.169

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

☐ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

☒ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

☐ This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Carrie Carlson

Title: Director, Business Services

Telephone: (916) 434-5095

E-mail: ccarlson@wpusd.k12.ca.us

9.1.170

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.
00 - Articulated	23,713,910.00	301	10,047.00	303	23,703,863.00	305	97,091.00		307	23,606,772.00	309
00 - Classified Salaries	6,611,509.00	311	35,792.00	313	6,575,717.00	315	982,206.00		317	5,593,511.00	319
00 - Employee Benefits (excluding 3800)	8,980,730.00	321	206,718.00	323	8,774,012.00	325	358,341.00		327	8,415,671.00	329
00 - Books, Supplies, Equip Replace. (6500)	4,248,031.00	331	44,594.00	333	4,203,437.00	335	1,494,062.00		337	2,709,375.00	339
00 - Services... & Indirect Costs	5,057,206.00	341	55,271.00	343	5,001,935.00	345	814,980.00		347	4,186,955.00	349
TOTAL					48,258,964.00	365	TOTAL			44,512,284.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
Teacher Salaries as Per EC 41011		1100	375
Salaries of Instructional Aides Per EC 41011		2100	380
STRS		3101 & 3102	382
PERS		3201 & 3202	383
OASDI - Regular, Medicare and Alternative		3301 & 3302	384
Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and Life Insurance Plans)		3401 & 3402	385
Employment Insurance		3501 & 3502	390
Workers' Compensation Insurance		3601 & 3602	392
OPEB, Active Employees (EC 41372)		3751 & 3752	
Other Benefits (EC 22310)		3901 & 3902	393
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			2,611.00
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
TOTAL SALARIES AND BENEFITS			396
Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.41%
District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

Deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 15)	61.41%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	44,512,284.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

9.1.171

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.
00 - Certificated Salaries	24,629,591.00	301	10,036.00	303	24,619,555.00	305	0.00		307	24,619,555.00	309
00 - Classified Salaries	6,912,517.00	311	35,650.00	313	6,876,867.00	315	977,310.00		317	5,899,557.00	319
00 - Employee Benefits (excluding 3800)	9,629,612.00	321	287,238.00	323	9,342,374.00	325	323,126.00		327	9,019,248.00	329
00 - Books, Supplies (Equip Replace. (6500)	2,970,103.00	331	16,200.00	333	2,953,903.00	335	833,815.00		337	2,120,088.00	339
00 - Services. . . & 00 - Indirect Costs	3,881,066.00	341	22,700.00	343	3,858,366.00	345	664,405.00		347	3,193,961.00	349
TOTAL					47,651,065.00	365	TOTAL			44,852,409.00	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per EC 41011	1100	375
Salaries of Instructional Aides Per EC 41011	2100	380
STRS	3101 & 3102	382
PERS	3201 & 3202	383
OASDI - Regular, Medicare and Alternative	3301 & 3302	384
Health & Welfare Benefits (EC 41372)		
Life Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
Unemployment Insurance	3501 & 3502	390
Workers' Compensation Insurance	3601 & 3602	392
OPEB, Active Employees (EC 41372)	3751 & 3752	
Other Benefits (EC 22310)	3901 & 3902	393
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		29,055,587.00 395
Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
TOTAL SALARIES AND BENEFITS		29,055,587.00 397
Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		64.78%
District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

Deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 15)	64.78%
Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	44,852,409.00
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

9.1.172

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

31 66951 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
REVENUES AND OTHER FINANCING SOURCES					
1. Beginning Balance	9791-9795	339,473.00		94,200.00	433,673.00
2. State Lottery Revenue	8560	670,105.00		70,437.00	740,542.00
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	(804,554.00)			Unbalanced (804,554.00)
6. Total Available (Sum Lines A1 through A5)		205,024.00	0.00	164,637.00	369,661.00
EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	200,278.00		164,637.00	364,915.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,746.00			4,746.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out	7200-7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		205,024.00	0.00	164,637.00	369,661.00
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.

9.1.173

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1h)						
1. Revenue Limit Sources	8010-8099	35,809,319.00				
a. Base Revenue Limit per ADA (Form RL, line 4, ID 0024)		6,373.07	0.63%	6,413.00	2.03%	6,543.00
b. Revenue Limit ADA (Form RL, line 5b, ID 0033)		6,370.00	3.06%	6,565.00	3.44%	6,791.00
c. Total Base Revenue Limit (Line A1a times line A1b, ID 0269)		40,596,455.90	3.71%	42,101,345.00	5.54%	44,433,513.00
d. Other Revenue Limit (Form RL, lines 6 thru 14)		138,493.00	1.09%	140,000.00	0.00%	140,000.00
e. Total Revenue Limit Subject to Deficit (Sum lines A1c plus A1d, ID 0082)		40,734,948.90	3.70%	42,241,345.00	5.52%	44,573,513.00
f. Deficit Factor (Form RL, line 16)		0.82033	-0.77%	0.81400	0.00%	0.81400
g. Deficit Revenue Limit (Line A1e times line A1f, ID 0284)		33,416,100.63	2.90%	34,384,454.83	5.52%	36,282,839.58
h. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
i. Revenue Limit Transfers (Objects 8091 and 8097)		(635,474.00)	2.29%	(650,000.00)	0.00%	(650,000.00)
j. Other Adjustments (Form RL, lines 18 thru 20 and line 41)		3,028,692.00	-7.55%	2,800,000.00	-10.71%	2,500,000.00
k. Total Revenue Limit Sources (Sum lines A1g thru A1j) (Must equal line A1)		35,809,318.63	2.02%	36,534,454.83	4.38%	38,132,839.58
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,815,642.00	-0.41%	3,800,000.00	0.00%	3,800,000.00
4. Other Local Revenues	8600-8799	1,430,734.00	-2.15%	1,400,000.00	0.00%	1,400,000.00
5. Other Financing Sources	8900-8999	(4,645,423.00)	4.94%	(4,875,000.00)	5.64%	(5,150,000.00)
6. Total (Sum lines A1k thru A5)		36,410,271.63	1.23%	36,859,454.83	3.59%	38,182,839.58
B. EXPENDITURES AND OTHER FINANCING USES (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				21,190,704.00		22,535,704.00
b. Step & Column Adjustment				320,000.00		350,000.00
c. Cost-of-Living Adjustment				650,000.00		
d. Other Adjustments				375,000.00		375,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,190,704.00	6.35%	22,535,704.00	3.22%	23,260,704.00
2. Classified Salaries						
a. Base Salaries				3,965,216.00		4,035,216.00
b. Step & Column Adjustment				70,000.00		70,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,965,216.00	1.77%	4,035,216.00	1.73%	4,105,216.00
3. Employee Benefits	3000-3999	7,533,335.00	2.68%	7,735,000.00	0.84%	7,800,000.00
4. Books and Supplies	4000-4999	1,594,386.00	0.35%	1,600,000.00	0.00%	1,600,000.00
5. Services and Other Operating Expenditures	5000-5999	1,488,317.00	0.78%	1,500,000.00	0.00%	1,500,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,800,000.00	0.00%	1,800,000.00	0.00%	1,800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(796,977.00)	0.38%	(800,000.00)	0.00%	(800,000.00)
9. Other Financing Uses	7600-7699	52,383.00	377.25%	250,000.00	100.00%	500,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,827,364.00	4.97%	38,655,920.00	2.87%	39,765,920.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(417,092.37)		(1,796,465.17)		(1,583,080.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,043,076.00		14,625,983.63		12,829,518.46
2. Ending Fund Balance (Sum lines C and D1)		14,625,983.63		12,829,518.46		11,246,438.04
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	2,000.00		2,000.00		2,000.00
b. Designated for Economic Uncertainties	9770	2,517,318.00		2,650,000.00		2,700,000.00
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	12,106,666.00		10,177,518.46		8,544,438.04
e. Total Components of Ending Fund Balance (Line D3e must agree with line D2)		14,625,984.00		12,829,518.46		11,246,438.04

9.1.174

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770	2,517,318.00		2,650,000.00		2,700,000.00
b. Undesignated/Unappropriated Amount	9790	12,106,666.00		10,177,518.46		8,544,438.04
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)		14,623,984.00		12,827,518.46		11,244,438.04
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Increased ADA 3%, increased RL by COLA, then backed it out in increased deficit. Projected declining Basic Aid Supplement Charter School Adjustment funds into future. B1d added 7.5 FTE for growth. Certificated step/col estimated at 1.5%, classified step at 1.7%, increased for statutory. Also added June 2009 settlement with certificated and classified for 3% salary schedule increases.						

9.1.175

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	635,474.00	2.29%	650,000.00	0.00%	650,000.00
2. Federal Revenues	8100-8299	2,442,801.00	0.29%	2,450,000.00	0.00%	2,450,000.00
3. Other State Revenues	8300-8599	1,433,430.00	-2.33%	1,400,000.00	0.00%	1,400,000.00
4. Other Local Revenues	8600-8799	2,779,980.00	-1.08%	2,750,000.00	0.00%	2,750,000.00
5. Other Financing Sources	8900-8999	4,645,423.00	4.94%	4,875,000.00	5.64%	5,150,000.00
6. Total (Sum lines A1 thru A5)		11,937,108.00	1.57%	12,125,000.00	2.27%	12,400,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				3,438,887.00		3,588,887.00
b. Step & Column Adjustment				50,000.00		55,000.00
c. Cost-of-Living Adjustment				100,000.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,438,887.00	4.36%	3,588,887.00	1.53%	3,643,887.00
2. Classified Salaries						
a. Base Salaries				2,947,301.00		3,087,301.00
b. Step & Column Adjustment				50,000.00		50,000.00
c. Cost-of-Living Adjustment				90,000.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,947,301.00	4.75%	3,087,301.00	1.62%	3,137,301.00
3. Employee Benefits	3000-3999	2,246,371.00	2.39%	2,300,000.00	0.87%	2,320,000.00
4. Books and Supplies	4000-4999	1,375,717.00	-0.05%	1,375,000.00	0.00%	1,375,000.00
5. Services and Other Operating Expenditures	5000-5999	2,490,158.00	-63.86%	900,000.00	0.00%	900,000.00
6. Capital Outlay	6000-6999	65,000.00	0.00%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	699,568.00	0.06%	700,000.00	0.00%	700,000.00
9. Other Financing Uses	7600-7699	256,000.00	0.00%	256,000.00	0.00%	256,000.00
Other Adjustments (Explain in Section F below)						
10. Total (Sum lines B1 thru B10)		13,519,002.00	-9.22%	12,272,188.00	1.02%	12,397,188.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,581,894.00)		(147,188.00)		2,812.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,730,009.00		148,115.00		927.00
2. Ending Fund Balance (Sum lines C and D1)		148,115.00		927.00		3,739.00
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	148,115.00				
b. Designated for Economic Uncertainties	9770	0.00				
c. Fund Balance Designations	9775, 9780	0.00				
d. Undesignated/Unappropriated Balance	9790	0.00		927.00		3,739.00
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		148,115.00		927.00		3,739.00

9.1.176

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
AVAILABLE RESERVES						
1. General Fund						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
(Enter other reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770					
b. Undesignated/Unappropriated Amount	9790					
3. Total Available Reserves (Sum lines E1 thru E2b)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Certificated step/col estimated at 1.5%, classified step at 1.7%, increased for statutory. Removed carryover from 4000s into future.

9.1.177

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
REVENUES AND OTHER FINANCING SOURCES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Revenue Limit Sources	8010-8099	36,444,793.00	2.03%	37,184,454.83	4.30%	38,782,839.58
2. Federal Revenues	8100-8299	2,442,801.00	0.29%	2,450,000.00	0.00%	2,450,000.00
3. Other State Revenues	8300-8599	5,249,072.00	-0.93%	5,200,000.00	0.00%	5,200,000.00
4. Other Local Revenues	8600-8799	4,210,714.00	-1.44%	4,150,000.00	0.00%	4,150,000.00
5. Other Financing Sources	8900-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		48,347,379.63	1.32%	48,984,454.83	3.26%	50,582,839.58
B. EXPENDITURES AND OTHER FINANCING USES						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
1. Certificated Salaries						
a. Base Salaries				24,629,591.00		26,124,591.00
b. Step & Column Adjustment				370,000.00		405,000.00
c. Cost-of-Living Adjustment				750,000.00		0.00
d. Other Adjustments				375,000.00		375,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,629,591.00	6.07%	26,124,591.00	2.99%	26,904,591.00
2. Classified Salaries						
a. Base Salaries				6,912,517.00		7,122,517.00
b. Step & Column Adjustment				120,000.00		120,000.00
c. Cost-of-Living Adjustment				90,000.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,912,517.00	3.04%	7,122,517.00	1.68%	7,242,517.00
3. Employee Benefits	3000-3999	9,779,706.00	2.61%	10,035,000.00	0.85%	10,120,000.00
4. Books and Supplies	4000-4999	2,970,103.00	0.16%	2,975,000.00	0.00%	2,975,000.00
5. Services and Other Operating Expenditures	5000-5999	3,978,475.00	-39.68%	2,400,000.00	0.00%	2,400,000.00
6. Capital Outlay	6000-6999	65,000.00	0.00%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,800,000.00	0.00%	1,800,000.00	0.00%	1,800,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(97,409.00)	2.66%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses	7600-7699	308,383.00	64.08%	506,000.00	49.41%	756,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,346,366.00	1.16%	50,928,108.00	2.42%	52,163,108.00
NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,998,986.37)		(1,943,653.17)		(1,580,268.42)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,773,085.00		14,774,098.63		12,830,445.46
2. Ending Fund Balance (Sum lines C and D1)		14,774,098.63		12,830,445.46		11,250,177.04
3. Components of Ending Fund Balance						
a. Fund Balance Reserves	9710-9740	150,115.00		2,000.00		2,000.00
b. Designated for Economic Uncertainties	9770	2,517,318.00		2,650,000.00		2,700,000.00
c. Fund Balance Designations	9775, 9780	0.00		0.00		0.00
d. Undesignated/Unappropriated Balance	9790	12,106,666.00		10,178,445.46		8,548,177.04
e. Total Components of Ending Fund Balance						
(Line D3e must agree with line D2)		14,774,099.00		12,830,445.46		11,250,177.04

9.1.178

Description	Object Codes	2009-10 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2010-11 Projection (C)	% Change (Cols. E-C/C) (D)	2011-12 Projection (E)
AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Designated for Economic Uncertainties (Line D3b)	9770	2,517,318.00		2,650,000.00		2,700,000.00
b. Undesignated/Unappropriated Amount (Line D3d)	9790	12,106,666.00		10,177,518.46		8,544,438.04
c. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Designated for Economic Uncertainties	9770	0.00		0.00		0.00
b. Undesignated/Unappropriated Amount	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		14,623,984.00		12,827,518.46		11,244,438.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		29.05%		25.19%		21.56%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and answered Yes to excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines 3, 6, and 25; enter projections)		6,312.00		6,565.00		6,791.00
3. Calculating the Reserves						
a. Total Expenditures and Other Financing Uses (Line B11)		50,346,366.00		50,928,108.00		52,163,108.00
b. Less: Special Education Pass-through Funds (Line F1b2)		0.00		0.00		0.00
c. Net Expenditures and Other Financing Uses (Line F3a, minus line F3b if line F1a is Yes)		50,346,366.00		50,928,108.00		52,163,108.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,510,390.98		1,527,843.24		1,564,893.24
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,510,390.98		1,527,843.24		1,564,893.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

9.1.179

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	5,783.07	6,112.07
2. Inflation Increase	0041	329.00	261.00
3. All Other Adjustments	0042, 0525	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,112.07	6,373.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,112.07	6,373.07
b. Revenue Limit ADA	0033	6,154.75	6,370.00
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	37,618,262.83	40,596,455.90
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, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552	137,184.00	138,493.00
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	37,755,446.83	40,734,948.90
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.88572	0.82033
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	33,440,754.37	33,416,100.63
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	91,765.00	93,969.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	156,329.00	158,152.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	(64,564.00)	(64,183.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	33,376,190.37	33,351,917.63

9.1.180

Description	Principal Appt. Software Data ID	2008-09 Estimated Actuals	2009-10 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	39,774,808.00	37,388,320.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	48,620.00	48,620.00
28. Less: Charter Schools In-lieu Taxes	0595	13,214,000.00	12,082,000.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	26,609,428.00	25,354,940.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	6,766,762.37	7,996,977.63
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	351,835.00	265,277.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	9006/0570		
37. Community Day School Additional Funding	9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	0493	5,000,000.00	3,200,000.00
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	4,648,165.00	2,934,723.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	11,414,927.37	10,931,700.63
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	11,414,927.37	

OTHER NON-REVENUE LIMIT ITEMS (Should be recorded in Object 8311 beginning in 2007-08)			
45. Core Academic Program	9001	7,601.00	7,221.00
46. California High School Exit Exam	9002	18,972.00	18,023.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	58,817.00	55,876.00
48. Apprenticeship Funding	9006/0570		
49. Community Day School Additional Funding	9007		

9.1.181

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(99,292.00)				
Sources/Uses Detail					15,000.00	4,846,489.00		
Fund Reconciliation							0.00	0.00
9 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
1 ADULT EDUCATION FUND								
Expenditure Detail	1,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
2 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	15,415.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
3 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	83,877.00	0.00				
Other Sources/Uses Detail					21,244.00	0.00		
Fund Reconciliation							0.00	0.00
4 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			179,245.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
5 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
8 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
9 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
3 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
5 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				6,215,000.00		
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
0 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
5 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
3 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,646,000.00	0.00		
Fund Reconciliation							0.00	0.00
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			6,200,000.00	101,496.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
1 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					101,496.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
3 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
6 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
7 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
1 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
2 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

9.1.182

July 1 Budget (Single Adoption)
2008-09 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

31 66951 0000000
Form SIAA

FUND	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
3 ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
6 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
7 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
1 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
6 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
5 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,000.00	(1,000.00)	99,292.00	(99,292.00)	11,162,985.00	11,162,985.00	0.00	0.00

9.1.183

July 1 Budget (Single Adoption)
2009-10 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

31 68951 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(97,409.00)				
Other Sources/Uses Detail					0.00	308,383.00		
Fund Reconciliation								
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								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	19,897.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	77,512.00	0.00				
Other Sources/Uses Detail					52,383.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					256,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 SINKING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
26 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
27 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
28 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
29 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
32 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
33 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
36 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
37 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
38 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
39 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

9.1.184

July 1 Budget (Single Adoption)
2009-10 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
32 ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
36 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
37 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
15 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	97,409.00	(97,409.00)	308,383.00	308,383.00		

9.1.185

For methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's ADA Standard Percentage Level:

A. Calculating the District's ADA Variances

DATA ENTRY: Enter data in the Revenue Limit ADA, Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Revenue Limit (Funded) ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Use Form RL, Line 5b)	Estimated/Unaudited Actuals (Form RL, Line 5b)		
First Prior Year (2006-07)	5,563.10	5,334.11	4.1%	Not Met
Second Prior Year (2007-08)	5,905.06	5,880.39	0.4%	Met
Third Prior Year (2008-09)	6,021.00	6,154.75	N/A	Met
Budget Year (2009-10) (Criterion 4A1, Step 2a)	6,370.00			

B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. **STANDARD MET** - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

9.1.186

CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25):

District's Enrollment Standard Percentage Level:

A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2006-07)	5,564	5,536	0.5%	Met
Second Prior Year (2007-08)	5,849	6,133	N/A	Met
First Prior Year (2008-09)	6,371	6,388	N/A	Met
Budget Year (2009-10)	6,635			

B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
 (required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
 (required if NOT met)

9.1.187

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2006-07)	5,283	5,536	95.4%
Second Prior Year (2007-08)	5,827	6,133	95.0%
First Prior Year (2008-09)	6,090	6,388	95.3%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYP exists, Estimated P-2 ADA for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines 3, 6, and 25) (Form MYP, Line F2)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2009-10)	6,312	6,635	95.1%	Met
First Subsequent Year (2010-11)	6,565	6,880	95.4%	Met
Second Subsequent Year (2011-12)	6,791	7,150	95.0%	Met

C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

9.1.188

CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population and the funded cost-of-living adjustment (COLA) plus or minus one percent.

For basic aid districts, projected revenue limit has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected revenue limit has not changed from the prior fiscal year by more than the funded cost-of-living adjustment plus or minus one percent.

A1. Calculating the District's Revenue Limit Standard

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year columns for Step 1a and Step 2a will be extracted; if not, enter data for the two subsequent years. In addition, the deficit factor, Step 1b, for the two subsequent years will be extracted from Form MYP if it exists; if not, it will link from the Budget Year column, but may be overwritten. All other data are extracted or calculated.

Projected Revenue Limit

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Step 1 - Funded COLA				
a. Base Revenue Limit (BRL) per ADA (Form RL, Line 4) (Form MYP, Unrestricted, Line A1a)	6,112.07	6,373.07	6,413.00	6,543.00
b. Deficit Factor (Form RL, Line 16) (Form MYP, Unrestricted, Line A1f)	0.88572	0.82033	0.81400	0.81400
c. Funded BRL per ADA (Step 1a times Step 1b)	5,413.58	5,228.02	5,220.18	5,326.00
d. Prior Year Funded BRL per ADA		5,413.58	5,228.02	5,220.18
e. Difference (Step 1c minus Step 1d)		(185.56)	(7.84)	105.82
f. Percent Change Due to COLA (Step 1e divided by Step 1d)		-3.43%	-0.15%	2.03%
Step 2 - Change in Population				
a. Revenue Limit (Funded) ADA (Form RL, Line 5b) (Form MYP, Unrestricted, Line A1b)	6,154.75	6,370.00	6,565.00	6,791.00
b. Prior Year Revenue Limit (Funded) ADA		6,154.75	6,370.00	6,565.00
c. Difference (Step 2a minus Step 2b)		215.25	195.00	226.00
d. Percent Change Due to Population (Step 2c divided by Step 2b)		3.50%	3.06%	3.44%
Step 3 - Total Change in Funded COLA and Population (Step 1f plus Step 2d)		0.07%	2.91%	5.47%
Revenue Limit Standard (Step 3, plus/minus 1%):		-0.93% to 1.07%	1.91% to 3.91%	4.47% to 6.47%

A2. Alternate Revenue Limit Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected Revenue Limit (applicable if Form RL, Budget column, line 31, is zero)

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Projected Local Property Taxes (Form RL, Lines 25 thru 27)	39,823,428.00	37,436,940.00	38,136,086.00	38,898,808.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

9.1.189

A3. Alternate Revenue Limit Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected Revenue Limit (applicable if Form RL, Budget column, line 6, is greater than zero, and line 5b, RL ADA, is zero)

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Necessary Small School Standard (Funded COLA change - Step 1f, plus/minus 1%):	N/A	N/A	N/A

B. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for Revenue Limit; all other data are extracted or calculated.

	Prior Year (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Revenue Limit Fund 01, Objects 8011, 8020-8089)	51,238,355.00	48,368,641.00	48,565,114.00	50,125,004.00
District's Projected Change in Revenue Limit:		-5.60%	0.41%	3.21%
Revenue Limit Standard:		-93% to 1.07%	1.91% to 3.91%	4.47% to 6.47%
Status:		Not Met	Not Met	Not Met

C. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in revenue limit is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

Due to the increase in deficit in 2009-10, even though the district is growing, total revenue limit will decrease approximately \$25,000. However, due to a decrease in the district's property tax revenue and state aid, total revenue limit actually decreases in 2009-10. A slight increase in ADA coupled with a small increase in the deficit results in a small increase in 2010-11 and a small increase in ADA along with no change to the deficit results in a 3% increase in 2011-12 revenue limit.

9.1.190

CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			
	Salaries and Benefits	Total Expenditures	Ratio
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2006-07)	26,126,649.84	44,300,743.18	59.0%
Second Prior Year (2007-08)	30,326,234.52	35,087,251.80	86.4%
First Prior Year (2008-09)	30,943,750.00	36,878,674.00	83.9%
	Historical Average Ratio:		76.4%
	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.4% to 79.4%	73.4% to 79.4%	73.4% to 79.4%

B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2009-10)	32,689,255.00	36,774,981.00	88.9%	Not Met
1st Subsequent Year (2010-11)	34,305,920.00	38,405,920.00	89.3%	Not Met
2nd Subsequent Year (2011-12)	35,165,920.00	39,265,920.00	89.6%	Not Met

C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The transfer of property taxes to Horizon Charter School in years prior to 2007-08 resulted in an artificially deflated picture of the District's salary and benefit costs as a percentage of total outgo. The average amount for 2007-08 and 2008-09 is 85.15%. Using this percentage, the 2009-10 budget falls within the standard of 80.15%-90.15%.

9.1.191

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. District's Change in Population and Funded COLA (Criterion 4A1, Step 3):	0.07%	2.91%	5.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.93% to 10.07%	-7.09% to 12.91%	-4.53% to 15.47%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.93% to 5.07%	-2.09% to 7.91%	.47% to 10.47%

B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2008-09)	4,049,170.00		
Budget Year (2009-10)	2,442,801.00	-39.67%	Yes
1st Subsequent Year (2010-11)	2,450,000.00	0.29%	No
2nd Subsequent Year (2011-12)	2,450,000.00	0.00%	Yes

Explanation:
(required if Yes)

The District received nearly \$1.7 million in State Fiscal Stabilization Funds in 2008-09. Assume no change from 2010-11 to 2011-12.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2008-09)	5,685,033.00		
Budget Year (2009-10)	5,249,072.00	-7.67%	Yes
1st Subsequent Year (2010-11)	5,200,000.00	-0.93%	No
2nd Subsequent Year (2011-12)	5,200,000.00	0.00%	Yes

Explanation:
(required if Yes)

Most State funding was cut an additional 5% in 2009-10. Assume no change from the prior year in 2011-12.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2008-09)	4,110,938.00		
Budget Year (2009-10)	4,210,714.00	2.43%	No
1st Subsequent Year (2010-11)	4,150,000.00	-1.44%	No
2nd Subsequent Year (2011-12)	4,150,000.00	0.00%	Yes

Explanation:
(required if Yes)

Assume no change from the prior year in 2011-12.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2008-09)	4,248,031.00		
Budget Year (2009-10)	2,970,103.00	-30.08%	Yes
1st Subsequent Year (2010-11)	2,975,000.00	0.16%	No
2nd Subsequent Year (2011-12)	2,975,000.00	0.00%	Yes

Explanation:
(required if Yes)

2008-09 includes carryover of state and federal programs, as well as budgets for co-curricular accounts which are budgeted as funds are received throughout the year. The District assumed no change in expenditures from the prior year in 2011-12.

9.1.192

Services and Other Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2008-09)	5,156,498.00		
Budget Year (2009-10)	3,978,475.00	-22.85%	Yes
First Subsequent Year (2010-11)	2,400,000.00	-39.68%	Yes
Second Subsequent Year (2011-12)	2,400,000.00	0.00%	Yes

Explanation:
(required if Yes)

Legal costs will decrease approximately \$500,000 in 2009-10. Nonpublic schools/nonpublic agency costs are budgeted to decrease \$125,000. The District will not be issuing a TRANS in 2009-10 which decreases expenditures by \$190,000. The District's portion of operating costs for Twelve Bridges Library will decrease by \$120,000 because two years' worth of payments were made in 2008-09. Additionally, co-curricular budgets are about \$100,000 less than 2008-09 because no budgets are posted for these accounts until carryover is posted and additional funds are received. About

IC. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2008-09)	13,845,141.00		
Budget Year (2009-10)	11,902,587.00	-14.03%	Not Met
First Subsequent Year (2010-11)	11,800,000.00	-0.86%	Met
Second Subsequent Year (2011-12)	11,800,000.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2008-09)	9,404,529.00		
Budget Year (2009-10)	6,948,578.00	-26.11%	Not Met
First Subsequent Year (2010-11)	5,375,000.00	-22.65%	Not Met
Second Subsequent Year (2011-12)	5,375,000.00	0.00%	Met

ID. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The District received nearly \$1.7 million in State Fiscal Stabilization Funds in 2008-09. Assume no change from 2010-11 to 2011-12.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

Most State funding was cut an additional 5% in 2009-10. Assume no change from the prior year in 2011-12.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

Assume no change from the prior year in 2011-12.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

2008-09 includes carryover of state and federal programs, as well as budgets for co-curricular accounts which are budgeted as funds are received throughout the year. The District assumed no change in expenditures from the prior year in 2011-12.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Legal costs will decrease approximately \$500,000 in 2009-10. Nonpublic schools/nonpublic agency costs are budgeted to decrease \$125,000. The District will not be issuing a TRANS in 2009-10 which decreases expenditures by \$190,000. The District's portion of operating costs for Twelve Bridges Library will decrease by \$120,000 because two years' worth of payments were made in 2008-09. Additionally, co-curricular budgets are about \$100,000 less than 2008-09 because no budgets are posted for these accounts until carryover is posted and additional funds are received. About

9.1.193

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amounts required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance/Restricted Maintenance Account), if applicable.

A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009) eliminates the local match requirement for Deferred Maintenance for a five-year period from 2008-09 through 2012-13. Therefore, this section has been inactivated for that period.

B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766, effective 2008-09 through 2012-13 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.766 reduces the contributions required in EC Section 17070.75 from 3 percent to 1 percent for a five-year period from 2008-09 through 2012-13. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 01, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

50,346,366.00

b. Less: Pass-through Revenues and Apportionments (Line 1b, if line 1a is Yes)

--

c. Net Budgeted Expenditures and Other Financing Uses

50,346,366.00

1% Required
Minimum Contribution
(Line 2c times 1%)

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

503,463.66

1,510,385.00

Met

¹ Fund 01, Resource 8150, objects 8900-8999

standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

9.1.194

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2006-07)	Second Prior Year (2007-08)	First Prior Year (2008-09)
1. District's Available Reserves Amount (resources 0000-1999)			
a. Designated for Economic Uncertainties (Funds 01 and 17, Object 9770)	1,206,439.20	1,087,606.53	2,808,078.00
b. Undesignated Amounts (Funds 01 and 17, Object 9790)	675,257.83	0.00	12,232,998.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (effective beginning 2008-09)			
d. Available Reserves (Lines 1a through 1c)	1,881,697.03	1,087,606.53	15,041,076.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	53,628,304.32	46,472,278.91	56,161,565.00
b. Less: Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Net Expenditures and Other Financing Uses (Line 2a minus Line 2b)	53,628,304.32	46,472,278.91	56,161,565.00
3. District's Available Reserves Percentage (Line 1d divided by Line 2c)	3.5%	2.3%	26.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.2%	0.8%	8.9%

¹Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2006-07)	734,362.58	44,386,487.32	N/A	Met
Second Prior Year (2007-08)	(794,090.50)	35,087,251.80	2.3%	Not Met
First Prior Year (2008-09)	(4,646,887.00)	41,545,918.00	11.2%	Not Met
Budget Year (2009-10) (Information only)	(417,092.00)	36,827,364.00		

C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District was deficit spending in 2007-08, which prompted numerous cuts in 2008-09. During this year, the District received over \$14 million from the State for Basic Aid revenue limit funding. A prior period adjustment was done so this would not be recognized as a spike in revenue in 2008-09. Of these monies, over \$4 million was transferred to other funds for retiree benefits and various reserves.

9.1.195

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District ADA (Form A, Estimated P-2 ADA column, lines 3, 6, and 25): 6,312

District's Fund Balance Standard Percentage Level: 1.0%

A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2006-07)	1,252,010.00	1,149,334.45	8.2%	Not Met
Second Prior Year (2007-08)	2,307,658.00	1,883,697.03	18.4%	Not Met
First Prior Year (2008-09)	844,709.00	19,689,963.00	N/A	Met
Budget Year (2009-10) (Information only)	15,043,076.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The adopted budget has typically not included employee salary improvements which are factored in as they are settled throughout the year. The District just tentatively approved agreements with both bargaining units, but the agreements have not yet been voted on by the union members or approved by the District's Board of Trustees so they are not included in the budget.

9.1.196

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA
5% or \$58,000 (greater of)	0 to 300
4% or \$58,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted reserves in the Designated for Economic Uncertainties and the Undesignated/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
District Estimated P-2 ADA (Criterion 3, Item 3B):	6,312	6,565	6,791
District's Reserve Standard Percentage Level:	3%	3%	3%

0A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
b. Special Education Pass-through Funds (Fund 01, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

0B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	50,346,366.00	50,928,108.00	52,163,108.00
2. Less: Special Education Pass-through (Line A2b, if Line A1 is Yes)			
3. Net Expenditures and Other Financing Uses (Line B1 minus Line B2)	50,346,366.00	50,928,108.00	52,163,108.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,510,390.98	1,527,843.24	1,564,893.24
6. Reserve Standard - by Amount (\$58,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,510,390.98	1,527,843.24	1,564,893.24

9.1.197

0 Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 5 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Designated Reserve Amounts			
Unrestricted resources 0000-1999 except Line 3):			
	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. General Fund - Designated for Economic Uncertainties (Fund 01, Object 9770) (Form MYP, Line E1a)	2,517,318.00	2,650,000.00	2,700,000.00
2. General Fund - Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1b)	12,106,666.00	10,177,518.46	8,544,438.04
3. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1c)	.00	0.00	0.00
4. Special Reserve Fund - Designated for Economic Uncertainties (Fund 17, Object 9770) (Form MYP, Line E2a)	0.00		
5. Special Reserve Fund - Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2b)	0.00		
6. District's Budgeted Reserves Amount (Lines C1 thru C5)	14,623,984.00	12,827,518.46	11,244,438.04
7. District's Budgeted Reserves Percentage (Information only) (Line 6 divided by Section 10B, Line 3)	29.05%	25.19%	21.56%
District's Reserve Standard (Section 10B, Line 7):	1,510,390.98	1,527,843.24	1,564,893.24
Status:	Met	Met	Met

0D. Comparison of District Reserves to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

9.1.198

LEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

9.1.199

5 Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0%
 or -\$20,000 to +\$20,000

5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Enter data in the Projection column for contributions, transfers in, and transfers out for all fiscal years, except the First Prior Year and Budget Year for Contributions, which will be extracted, and click the appropriate button for item 1d; all other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2008-09)	(4,862,296.00)			
Budget Year (2009-10)	(4,645,423.00)	(216,873.00)	-4.5%	Met
First Subsequent Year (2010-11)	(4,875,000.00)	229,577.00	4.9%	Met
Second Subsequent Year (2011-12)	(5,150,000.00)	275,000.00	5.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2008-09)	15,000.00			
Budget Year (2009-10)	0.00	(15,000.00)	-100.0%	Met
First Subsequent Year (2010-11)	0.00	0.00	0.0%	Met
Second Subsequent Year (2011-12)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2008-09)	4,846,489.00			
Budget Year (2009-10)	308,383.00	(4,538,106.00)	-93.6%	Not Met
First Subsequent Year (2010-11)	506,000.00	197,617.00	64.1%	Not Met
Second Subsequent Year (2011-12)	756,000.00	250,000.00	49.4%	Not Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

Include transfers used to cover operating deficits in either the general fund or any other fund.

5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
 (required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
 (required if NOT met)

9.1.200

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2008-09, the District transferred reserves to other funds, including funding its actuarially-determined unfunded liability and reserves for wetlands property, new school staffing, and purchase of new school buses. In 2010-11, \$250,000 will be transferred to reserve for new school staffing, along with \$500,000 in 2011-12.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

9.1.201

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2009
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		01/8590 & 8011, 12/8590, 49	01/743x, 12/743x, 49/743x, 52/743x	373,939
Certificates of Participation		See Below		
General Obligation Bonds		51/861x	51/743x	7,881,730
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01/8xxx, 11/8xxx, 13/8xxx, 21/8xxx	01/1xxx&2xxx, 11/1xxx&2xxx, 13/2xxx, 21/2xxx	

Other Long-term Commitments (do not include OPEB):

Mello Roos Bonds	49/8622	49/743x	14,165,000
Series 2006A COP	49/8622 & 25/8681	49/743x	8,000,000
Series 2006B COP	49/8622 & 25/8681	49/743x	50,300,000
Series 2008A COP	49/8622 & 25/8681	49/743x	32,370,000
Series 2008B COP	49/8622 & 25/8681	49/743x	367,250,000
Accreted Interest on G.O. Bond	51/861x	51/7439	

Type of Commitment (continued)	Prior Year (2008-09) Annual Payment (P & I)	Budget Year (2009-10) Annual Payment (P & I)	1st Subsequent Year (2010-11) Annual Payment (P & I)	2nd Subsequent Year (2011-12) Annual Payment (P & I)
Capital Leases	299,897	228,725	139,260	115,999
Certificates of Participation				
General Obligation Bonds	1,545,000	1,350,001	1,459,991	1,585,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Mello Roos Bonds	944,121	944,071	944,545	943,745
Series 2006A COP	292,000	292,000	292,000	292,000
Series 2006B COP	1,823,375	1,823,375	3,023,375	3,023,375
Series 2008A COP	906,645	1,726,456	1,569,505	1,569,505
Series 2008B COP	447,040	1,602,555	1,843,194	1,843,194
Accreted Interest on G.O. Bond	0	0	0	0
Total Annual Payments:	6,258,078	7,967,183	9,271,870	9,372,818
Has total annual payment increased over prior year (2008-09)?	Yes	Yes	Yes	Yes

9,1202

6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

2009-10: Only 1/2 year interest was paid on the Series 2008A COP in 2008-09, and less than half was paid on the Series 2008B because it was issued during the fiscal year. In 2009-10, a full year of interest is paid for each. 2010-11: The District starts paying principal on the Series 2006B COP in this year. 2011-12: Slight increase to G.O. Bond payment which is paid through property taxes.

6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

9.1.203

5 Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
 a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District's contracts with both its classified and certificated bargaining groups provide medical, dental, vision and life insurance benefits to retirees who have served at least 15 years with the District and are at least 55 years of age. The retirees receive the amount equal to the employee only Kaiser Health, Delta Dental and VSP Vision, or \$2,775 annually, whichever is greater, until age 65.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
 b. OPEB unfunded actuarial accrued liability (UAAL)
 c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
 d. If based on an actuarial valuation, indicate the date of the OPEB valuation

2,381,039.00

Actuarial

Mar 20, 2008

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method (may leave blank if valuation is not yet required)
 b. OPEB amount contributed (includes premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 d. Number of retirees receiving OPEB benefits

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
374,535.00	374,535.00	374,535.00
278,042.00	278,042.00	278,042.00
173,524.00	207,114.00	200,425.00
29	29	29

9.1.2004

Part 7 Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)

9.1.205

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of certificated (non-management) full-time-equivalent (FTE) positions	321.4	326.6	334.1	341.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

Agreements Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Budget Year
(2009-10)

1st Subsequent Year
(2010-11)

2nd Subsequent Year
(2011-12)

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

9.1.206

Unsettled Negotiations

Cost of a one percent increase in salary and statutory benefits

216,000

7. Amount included for any tentative salary increases

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
0	0	0

Certified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
3,316,355	3,316,355	3,316,355
Capped @ K + C + Den + Vis	Capped @ K + C + Den + Vis	Capped @ K + C + Den + Vis
6.5%	0.0%	0.0%

Certified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Certified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
340,000	370,000	405,000
1.5%	1.5%	1.5%

Certified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	No	No
Yes	Yes	Yes

Certified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

9.1.207

8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

CAUTION: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of classified (non-management) TE positions	177.2	187.1	187.1	187.1

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

55,000

7. Amount included for any tentative salary increases

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
	0	0	0

9,1208

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
1,383,391	1,383,391	1,383,391
Capped at \$10,199	Capped at \$10,199	Capped at \$10,199
5.3%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	Yes	Yes
116,000	120,000	120,000
2.0%	2.0%	2.0%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Yes	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

9.1.2009

8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2008-09)	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Number of management, supervisor, and confidential FTE positions	44.0	44.0	44.0	44.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, complete question 2.
If No, complete questions 3 and 4.
If n/a, skip the remainder of Section S8C.

No

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

43,916

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
4. Amount included for any tentative salary increases	0	0	0

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	374,654	374,654	374,654
3. Percent of H&W cost paid by employer	Capped @ \$10,199	Capped @ \$10,199	Capped @ \$10,199
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	26,160	26,369	26,582
3. Percent change in step & column over prior year	0.8%	0.8%	0.8%

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

	Budget Year (2009-10)	1st Subsequent Year (2010-11)	2nd Subsequent Year (2011-12)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	54,300	54,300	54,300
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

9.1.210

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

9.1.211

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Adopt Resolution #08/09.21, establishing a Special Reserve Fund for Other Than Capital Outlay

AGENDA ITEM AREA:

Action

REQUESTED BY:

Terri Ryland
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Office

FINANCIAL INPUT/SOURCE:

Board approved reserves

BOARD MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

Yes

BACKGROUND:

California Education Code allows for the establishment of a Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17), a special revenue fund which is used to accumulate funds for expenditures other than capital projects. Usage of the fund allows the District to effectively track and identify funds accumulated for a specific expenditure. These funds must be transferred into the General Fund or other appropriate fund prior to expenditure. Examples of Special Reserves include the reserve for the Wetlands monies and new school Start-Up expenditures.

SUPERINTENDENT'S RECOMMENDATION:

Adopt Resolution #08/09.21, establishing a Special Reserve Fund for Other Than Capital Outlay Projects.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 08/09.21

**A RESOLUTION BEFORE THE)
GOVERNING BOARD OF THE)
WESTERN PLACER UNIFIED)
SCHOOL DISTRICT ESTABLISHING)
A SPECIAL RESERVE FUND FOR)
OTHER THAN CAPITAL OUTLAY)
PROJECTS)**

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above entitled district at a regular meeting held on the 22nd day of June 2009, by roll call vote.

AYES:

NOES:

ABSENT:

WHEREAS, the Western Placer Unified School District declares that there exists a need for a Special Reserve Fund for Other than Capital Outlay Projects, and

WHEREAS, the purpose or purposes for which this fund shall be established is to account for general fund moneys for general operating purposes other than for capital outlay, and

WHEREAS, a separate fund is needed to report financial activities separate from the General Fund,

NOW, THEREFORE BE IT RESOLVED, that the Board of Trustees of Western Placer Unified School District hereby establishes a Special Reserve Fund Other Than Capital Outlay Projects (Fund 17).

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the School District Governing Board at a regular meeting of said board held at Lincoln, California on June 22, 2009.

Date: June 22, 2009

Paul Carras, President
Governing Board of Western Placer
Unified School District

ATTEST:

Clerk of the Governing Board

9.2.1

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Adopt Resolution #08/09.22, establishing a Retiree Benefit Fund

AGENDA ITEM AREA:

Action

REQUESTED BY:

Terri Ryland
Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Office

FINANCIAL INPUT/SOURCE:

BOARD MEETING DATE:

June 22, 2009

ROLL CALL REQUIRED:

Yes

BACKGROUND:

California Education Code allows for the establishment of a Special Retiree Benefit Fund (Fund 71), a fiduciary fund which is used to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefit payments, or both. The district has a need for this fund in order to accumulate monies to fund its actuarially-determined unfunded liability for retiree benefits.

SUPERINTENDENT'S RECOMMENDATION:

Adopt Resolution #08/09.22, establishing a Retiree Benefits Fund.

9.3

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 08/09.22

**A RESOLUTION BEFORE THE)
GOVERNING BOARD OF THE)
WESTERN PLACER UNIFIED)
SCHOOL DISTRICT ESTABLISHING)
A SPECIAL RESERVE FUND FOR)
POST-EMPLOYMENT BENEFITS)**

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above entitled district at a regular meeting held on the 22nd day of June 2009, by roll call vote.

AYES:

NOES:

ABSENT:

WHEREAS, the Western Placer Unified School District declares that there exists a need for a Retiree Benefits Fund, and

WHEREAS, the purpose or purposes for which this fund shall be established is to account for the District's irrevocable contributions to a post-employment benefit plan, and

WHEREAS, a separate fund is needed to report financial activities separate from the General Fund,

NOW, THEREFORE BE IT RESOLVED, that the Board of Trustees of Western Placer Unified School District hereby establishes a Retiree Benefits Fund (Fund 71).

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the School District Governing Board at a regular meeting of said board held at Lincoln, California on June 22, 2009.

Date: June 22, 2009

Paul Carras, President
Governing Board of Western Placer
Unified School District

ATTEST:

Clerk of the Governing Board

9.3.1

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

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

DISTRICT GLOBAL GOALS

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

SUBJECT:

Approval of Resolution No. 08/09.23, certifying approval to enter into an agreement with the California Department of Education to provide child care and development services and to authorize the designated personnel to sign contract documents for fiscal year 2009/10.

AGENDA ITEM AREA:

Discussion/Action

REQUESTED BY:

Terri Ryland, Assistant Superintendent, Business Services

ENCLOSURES:

Yes

DEPARTMENT:

Business Office

FINANCIAL INPUT/SOURCE:

Child Development Revenue

MEETING DATE:

June 22, 2009

MEETING DATE:

Yes

BACKGROUND:

In order for the District to receive funding for 2009/10 for the State Preschool Program, the Board must certify approval to enter into this transaction with the California Department of Education and to authorize the designated personnel to sign contract documents for fiscal year 2009/10.

RECOMMENDATION:

Administration recommends the Board of Trustees approve Resolution No. 08/09.23.

9.4

WESTERN PLACER UNIFIED SCHOOL DISTRICT

Resolution No. 08/09.23

A RESOLUTION BEFORE THE GOVERNING)
BOARD OF THE WESTERN PLACER UNIFIED)
SCHOOL DISTRICT TO AUTHORIZE CHILD)
CARE AND CHILD DEVELOPMENT SERVICES)
AND TO AUTHORIZE DISTRICT PERSONNEL)
DESIGNATED TO SIGN CONTRACT)
DOCUMENTS FOR 2009/10.)

The following **RESOLUTION** was duly passed and adopted by the Board of Trustees of the above-entitled district at a regular meeting held on the 22nd day of June, 2009, by roll call vote.

AYES:
NOES:
ABSENT:

BE IT RESOLVED, that the Board of Trustees authorizes entering into local agreement number CSPP-9376 and that the persons who are listed below are authorized to sign the transaction for the Governing Board.

<u>NAME</u>	<u>TITLE</u>	<u>SIGNATURE</u>
Teresa Ryland	Assistant Superintendent	_____
Scott Leaman	Superintendent	_____
Carrie Carlson	Director, Business Services	_____

THE FOREGOING RESOLUTION was duly passed and adopted by the Governing Board of the Western Placer Unified School District on the 22nd day of June 2009.

9.4.1

I, _____, Clerk of the Governing Board of Western Placer Unified School District, of Placer County, California, certify that the foregoing is a full, true and correct copy of a resolution adopted by said Board at a regular meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

ATTEST:

Clerk

Date

9.4.2