

School District: Grand County School District
 Year Ended June 30, 2010
 Minimum School Program Schedule
 Prepared By: Squire & Company, PC
 Date Prepared: November 30, 2010

School Program	Expenditures	Group	3%	Cluster	Significant Restricted Programs
Capital Outlay Foundation	\$ 103,271	S			
K-12	1,895,267	U			
Professional Staff	370,890	U			
Necessarily Existent Small Schools	240,568	U			
Administrative Costs	180,390	U			
Foreign Exchange Students	-	U			
District's Contribution to Local Replacement Funds	-	U			
Social Security and Retirement	517,770	U			
Voted Leeway	-	U			
Educator Salary Adjustments	482,360	U			
Special Education Add-On	519,696	R	Yes	SpEd	X
Special Education Self Contained	164,299	R	Yes	SpEd	X
Special Education Preschool	100,245	R	Yes	SpEd	X
Extended Year Program Severely Disabled	4,009	R		SpEd	X
Special Education State Programs	40,990	R		SpEd	X
Extended Year Special Educators	8,143	R		SpEd	X
Special Education Maintenance of Effort	66,788	R		SpEd	X
Career and Technology Education Add-On	270,080	R	Yes	CTE	
Career and Technology Education Set-Aside	75,000	R	Yes	CTE	
CTE Maintenance of Effort	164,438	R	Yes	CTE	
Class Size Reduction K-8	232,104	R	Yes		
Pupil Transportation	220,892	R	Yes		
Quality Teaching Block Grant	-	R			
Interventions for Student Success	58,160	R			
At-Risk Student Programs (Regular)	21,061	R			
At-Risk Homeless and Minority	3,300	R			
At-Risk Youth in Custody	-	R			
Adult High School	25,790	R			
Accelerated Learning Gifted and Talented	5,286	R			
Accelerated Learning Advanced Placement	-	R			
Accelerated Learning Concurrent Enrollment	5,761	R			
School Nurses	6,091	R			
Library Books and Electronic Resources	941	R			
Critical Languages Program	-	R			
School LAND Trust Program	67,333	R			
Reading Achievement Program	75,696	R	Yes		
ELL Family Literacy Centers	-	R			
USTAR Centers	-	R			
Board Leeway	-	R			
Instructional Technology	-	R			
Classroom Supplies and Materials	18,870	R			
Extended Day Kindergarten	45,222	R			
Dual Immersion Program	-	R			
One Time Signing Bonuses	-	R			
BTS Elementary Arts	45,000	R			
Total Minimum School Program	6,035,711				\$ 904,170
State major programs	(103,271)				
Unrestricted programs	(3,687,245)				
Restricted programs	\$ 2,245,195				
3% of restricted programs	\$ 67,356				
25% required annual minimum coverage	561,299				40.3%

S State program; major if \$350,000 or more
 U Unrestricted program; general audit procedures considered annually
 R Restricted program
 Yes Meets 3% rule; significant restricted program
 SpEd Special Education cluster
 CTE Career and Technology Education cluster
 X Selected for specific audit procedures in 2010