



## LEMOORE UNION HIGH SCHOOL DISTRICT

5 Powell Ave., Lemoore CA, 93245

**To:** Lemoore Union High School District Board of Trustees  
**From:** Mark Howard  
**Date:** March 23, 2017  
**Subject:** Establish Charter Schools Special Revenue Fund (0910)

**Background:**

The enclosed resolution is to establish a separate fund for accounting for all operating revenues and expenditures associated with the new Charter School, Lemoore Online College Preparatory High School. Pursuant to the California School Accounting Manual fund 09 shall be used by authorizing LEAs to account separately for operating activities of LEA-operated charter schools.

**Financial Impact:**

There is no financial impact.

**Recommendation:**

Approve the resolution.

**RESOLUTION 17-11  
BEFORE THE GOVERNING BOARD OF  
LEMOORE UNION HIGH SCHOOL DISTRICT**

**ESTABLISHMENT OF )  
CHARTER SCHOOL SPECIAL )  
REVENUE FUND PER THE )  
CALIFORNIA SCHOOL )  
ACCOUNTING MANUAL )**

**WHEREAS**, the Lemoore Union High School District wishes to establish a Charter School Special Revenue Fund (FUND 0910), as permitted in the California School Accounting Manual.

**WHEREAS**, the purpose or purposes for which this fund shall be established is to collect and disburse money which will be used by the district to account separately for the operating activities of the Lemoore Online College Preparatory High School.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of said School District that a Charter School Special Revenue Fund shall be established in the amounts as needed for said purpose or purposes; and

**BE IT FURTHER RESOLVED**, that the Board of Trustees shall authorize, by this resolution, the County Auditor and the County Treasurer to establish a Charter School Special Revenue Fund for said district; and

**BE IT FURTHER RESOLVED**, that the Board of Trustees shall request the transfer or deposit and payment of funds by the County Auditor and the County Treasurer from Fund of said district.

The foregoing resolution, on motion of Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, was duly passed and adopted this **23rd day of March, 2017** by the following vote, to wit:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

Signed: \_\_\_\_\_  
Clerk, Board of Trustees