



Business and Administrative Services  
Fiscal Services Department

# First Interim



# 2013/2014

December 10, 2013  
13/14-5060

# COMPTON UNIFIED SCHOOL DISTRICT

## FIRST INTERIM 2013/2014

### Board of Trustees

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Mr. Charles Davis

Mr. Skyy Fisher

Mrs. Margie Garrett

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### Fiscal Services Department

Aubrey Craig, Senior Director

Sunny Okeke, Director

# COMPTON UNIFIED SCHOOL DISTRICT

## FIRST INTERIM

2013/14

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_  
District Superintendent or Designee

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

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 10, 2013

Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Aubrey Craig

Telephone: (310)639-4321 X55013

Title: Senior Director of Fiscal Services

E-mail: acraig@compton.k12.ca.us

**COMPTON UNIFIED SCHOOL DISTRICT**  
**2013-14**  
**FIRST INTERIM**

**ASSUMPTIONS**

**General Fund Unrestricted Revenue \$176,100,861**

**REVENUE LIMIT SOURCES \$169,711,507**

- ❖ A COLA of 1.565% applied to base revenue limit ADA.
- ❖ Gap Funding of 11.78% of prior year revenue limit has been applied
- ❖ The apportionments for the months of April, May, and June will be deferred until the 2014-15 school year. A receivable will be set up at the end of the year.
- ❖ The District is expecting enrollment to increase slightly in 2013-14. Using enrollment the District calculates ADA on the bases that students will attend on the average of 96% and unduplicated student is projected to be 90% of enrollment. Therefore, State aid is projected to be **\$57,801,408**.
- ❖ K-3 CSR Augmentation **\$6,363,231**
- ❖ 9-12 Augmentation **\$1,233,829**
- ❖ Transportation Funding **\$2,898,531**
- ❖ TIIG Funding **\$4,971,844**
- ❖ EPA Funding **\$22,594,404**
- ❖ Supplemental Add-on **\$32,647,079**
- ❖ Concentration Add-on **\$31,740,215**
- ❖ Property taxes are budgeted at **\$16,326,711**
- ❖ Revenue Limit Transfers for Special Education, Community Day School, and Continuation Education **(\$6,195,890)**
- ❖ Transfer to Charter School in Lieu of Property Taxes **(\$669,855)**

**COMPTON UNIFIED SCHOOL DISTRICT**  
**2013-14**  
**FIRST INTERIM**

|                                  |
|----------------------------------|
| <b>❖ ASSUMPTIONS (CONTINUED)</b> |
|----------------------------------|

**FEDERAL REVENUES \$0**

**STATE REVENUES \$5,189,354**

- ❖ Lottery, excluding Prop 20 is now projected to be \$126 per 2012-13 Annual ADA. **\$3,318,860**
- ❖ Receipt of Prior Year Mandated Cost Claims **\$655,047**
- ❖ Receipt of Prior Year Tier III Flexibility Programs **\$1,215,447**

**LOCAL REVENUES \$1,200,000**

- ❖ Leases and Rental **\$800,000**
- ❖ Interest Income **\$400,000**

**COMPTON UNIFIED SCHOOL DISTRICT**  
**2013-14**  
**FIRST INTERIM**

|                                |
|--------------------------------|
| <b>ASSUMPTIONS (CONTINUED)</b> |
|--------------------------------|

|   |                      |
|---|----------------------|
| <b>General Fund Unrestricted Expenditures</b> | <b>\$160,335,893</b> |
|---|----------------------|

- ❖ All authorized positions have been budgeted
- ❖ Steps and columns have been included in the budget
- ❖ Health & Welfare contributions are budgeted for each eligible employee. Single \$3,317, Two-Party \$6,634, and Family \$9,407
- ❖ Workers Compensation rate set at 3.25%
- ❖ SUI rate set at .05%
- ❖ PERS rate set at 11.442%
- ❖ STRS rate at 8.25%
- ❖ OASDI rate at 6.20%
- ❖ Fixed costs include all non-site and non-departmental costs associated with the operation of the District. This includes full time salaries, health and welfare, statutory benefits, utilities, contracted services, security, and insurance. Adjustments have been made to reflect current staffing positions of all certificated positions, as well as sub costs for teachers, administrators, site office personnel, and custodial positions. Necessary adjustments have been made against employee benefits to reflect changes in personnel costs. Lastly, adjustments have been made to contracted services to reflect current District needs.  
**\$153,463,489**
- ❖ Department budgets **\$6,136,534**
- ❖ The per pupil allocation for all K-12 schools is \$15 per enrolled student **\$367,935**
- ❖ Custodial supplies cost allocation is \$15 per Student **\$367,935**

**COMPTON UNIFIED SCHOOL DISTRICT  
2013-14  
FIRST INTERIM**

|                                |
|--------------------------------|
| <b>ASSUMPTIONS (CONTINUED)</b> |
|--------------------------------|

|   |
|---|
| <b>General Fund Restricted Revenue \$63,029,014</b> |
|---|

**REVENUE LIMIT SOURCES \$6,195,890**

- ❖ Revenue Limit Transfer for Special Education **\$4,708,463**
- ❖ Revenue Limit Transfer for Community Day School **\$167,213**
- ❖ Revenue Limit Transfer for Continuation Education **\$1,320,214**

**FEDERAL REVENUES \$23,740,179**

- ❖ Special Education IDEA Programs **\$5,022,831**
- ❖ Title I **\$14,242,215**
- ❖ Rehab Workability **\$128,958**
- ❖ Carl Perkins-Voc Ed. **\$284,701**
- ❖ Title II Teacher Quality **\$2,262,708**
- ❖ Title III Immigrant Ed. **\$44,710**
- ❖ Century 21 Grant **\$741,234**
- ❖ Title III LEP **\$943,732**
- ❖ Medical Billing **\$69,090**



**COMPTON UNIFIED SCHOOL DISTRICT  
2013-14  
FIRST INTERIM**

|                                |
|--------------------------------|
| <b>ASSUMPTIONS (CONTINUED)</b> |
|--------------------------------|

**Other State Revenues \$25,968,209**

- ❖ Special Education AB602 **\$9,233,352**
- ❖ Special Education Staff Dev **\$8,908**
- ❖ Special Education Low Incident **\$59,435**
- ❖ After School Program **\$2,930,012**
- ❖ Prop 20 Lottery **\$802,950**
- ❖ Special Education Mental Health **\$1,399,671**
- ❖ Workability **\$173,128**
- ❖ Pupil W/Disability ROP **\$10,144**
- ❖ QEIA **\$6,087,688**
- ❖ Common Core **\$4,942,000**
- ❖ Nutrition Network Grant **\$320,921**

**Other Local Revenues \$22,500**

- ❖ WME Foundation **\$22,500**

**COMPTON UNIFIED SCHOOL DISTRICT**  
**2013-14**  
**FIRST INTERIM**

|                                |
|--------------------------------|
| <b>ASSUMPTIONS (CONTINUED)</b> |
|--------------------------------|

|  |
|--|
| <b>General Fund Restricted Expenditures \$70,248,382</b> |
|--|

- ❖ All authorized positions have been budgeted
- ❖ Steps and columns have been included in the budget
- ❖ Health & Welfare contributions are budgeted for each eligible employee. Single \$3,317, Two Party \$6,634, and Family \$9,407
- ❖ Workers Compensation rate set at 3.25%
- ❖ SUI rate set at .05%
- ❖ PERS rate set at 11.442%
- ❖ STRS rate at 8.25%
- ❖ OASDI rate at 6.20%
- ❖ Salaries and Benefits **\$40,294,190**
- ❖ Books and Supplies **\$4,755,478**
- ❖ Staff dev., field trips, and contracted services **\$17,575,278**
- ❖ Special Education Excess Cost **\$5,902,334**
- ❖ Indirect Cost **\$1,721,102**

**COMPTON UNIFIED SCHOOL DISTRICT**  
**2013-14**  
**FIRST INTERIM**

**ASSUMPTIONS (CONTINUED)**

**Multi-year Projections**

| <b>REVENUE</b>                                 | <b>2014-15</b>   | <b>2015-16</b>   |
|--|--|--|
| Funded Revenue Limit/LCFF<br>Statutory COLA    | 1.87%  | 1.99%  |
| Gap Funding                                    | 16.49%   | 18.69%   |
| Special Education/Excluded<br>Categorical COLA | 1.87%  | 1.99%  |
| Lottery Income<br>Unrestricted                 | \$126.00/ADA   | \$126.00/ADA   |
| Restricted                                     | \$31.00/ADA  | \$31.00/ADA  |
| <b>EXPENDITURES</b>                            | <b>2014-15</b>   | <b>2015-16</b>   |
| <b>Salaries</b>                                | <b>No raises.<br/>Step &amp; Column only</b>                           | <b>No raises.<br/>Step and column only</b>                             |
| Statutory Benefits                             | Same as 2013-14  | Same as 2014-15  |
| Health & Welfare                               | Same as 2013-14<br>Single \$3,317<br>2 Party \$6,634<br>Family \$9,407 | Same as 2014-15<br>Single \$3,317<br>2 Party \$6,634<br>Family \$9,407 |
| <b>OTHER FACTOR</b>                            | <b>2014-15</b>   | <b>2015-16</b>   |
| Interest Rate for 10-year<br>Treasuries        | 2.70%  | 2.90%  |
| California Consumer Price Index                | 2.30%  | 2.50%  |
| Other Expenses (4000s-6000s)                   | 2013-14+CPI  | 2014-15+CPI  |

Source:

Los Angeles County of Education, Information Bulletin # 3708 dated 11-07-13.

# **General Fund**

## **01.0**

The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. General fund transactions are divided into two categories: unrestricted and restricted.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**General Fund – Unrestricted (01)**

**Changes to Revenue**

|  |                      |
|--|----------------------|
| • Increase in LCFF/Revenue Limit Sources | \$ 48,636,923        |
| • Decrease in Other State Revenue        | <u>(26,154,726)</u>  |
| <b>Total Increase in Revenue</b>         | <b>\$ 22,482,197</b> |

**Changes to Expenditures**

|  |                     |
|--|---------------------|
| • Increase in Certificate Salaries,<br>Primarily additional staffing, Extra Duty costs, and<br>Categorical Programs resource changes | \$ 4,494,899        |
| • Increase in Classified Salaries,<br>Primarily additional staffing due to Categorical<br>Program Resource changes                   | 2,295,180           |
| • Increase in Employee Benefits,<br>Primarily additional staffing and Categorical<br>Program Resource changes                        | 3,824,525           |
| • Increase in All Other Expenditures,<br>Primarily due to Categorical Program<br>Resource changes                                    | <u>9,110,373</u>    |
| <b>Total Increase in Expenditures</b>  | <b>\$19,724,977</b> |

**Changes to Other Financing Sources/Uses**

|   |                     |
|---|---------------------|
| • Increase in Transfer Out to Deferred Maintenance<br>Program           | \$ 1,732,175        |
| • Decrease in Contributions to Continuation<br>High School Program      | 137,078             |
| • Decrease in Contributions to Community<br>Day School Program          | 56,164              |
| • Increase in Contributions to Special Education<br>Program             | (80,345)            |
| • Decrease in Contributions to Home-to-School<br>Transportation Program | 1,158,400           |
| • Decrease in Contributions to Special Education<br>Transportation      | 52,132              |
| • Closure of State Categorical Program due to LCFF                      | <u>1,849,720</u>    |
| <b>Total Decrease in Other Financing Sources/Uses</b>                   | <b>\$ 1,440,974</b> |

**NET CHANGE IN THE UNRESTRICTED  
GENERAL FUND BALANCE**

**\$ 4,198,194**

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**General Fund – Restricted (01)**

**Changes to Revenue**

|   |                                  |                       |
|---|----------------------------------|-----------------------|
| • | Increase in Federal Revenue      | \$ 2,301,228          |
| • | Decrease in Other State Revenue  | (9,425,964)           |
| • | Increase in Other Local Revenue  | <u>22,500</u>         |
|   | <b>Total Decrease in Revenue</b> | <b>\$ (7,102,236)</b> |

**Changes to Expenditures**

|   |   |                       |
|---|---|-----------------------|
| • | Decrease in Certificated Salaries,<br>Primarily due to a reduction in staffing and<br>Categorical Program Resource change | \$ (4,385,505)        |
| • | Decrease in Classified Salaries,<br>Primarily due to reclassification and<br>Categorical Program Resource change          | (2,325,279)           |
| • | Increase in Employee Benefits,<br>Primarily due to reclassification and<br>Categorical Program Resource change            | (2,117,128)           |
| • | Decrease in all Other Expenditures due to<br>Categorical Program Resource change  | <u>(3,788,908)</u>    |
|   | <b>Total Increase in Expenditures</b>   | <b>\$(12,616,819)</b> |

**Changes to Contributions to Restricted Programs**

|   |   |                       |
|---|---|-----------------------|
| • | Decrease in Contributions to Continuation<br>High School Program      | (137,078)             |
| • | Decrease in Contributions to Community<br>Day School Program          | (56,164)              |
| • | Increase in Contributions to Special Education<br>Program             | 80,345                |
| • | Decrease in Contributions to Home-to-School<br>Transportation Program | (1,158,400)           |
| • | Decrease in Contributions to Special Education<br>Transportation      | (52,132)              |
| • | Closure of State Categorical Program due to LCFF                      | <u>(1,849,720)</u>    |
|   | <b>Total Decrease in Contributions</b>                                | <b>\$ (3,173,149)</b> |

**NET CHANGE IN THE RESTRICTED  
GENERAL FUND BALANCE**

**\$ 2,341,434**

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099              | 121,074,584.00      | 163,004,077.00                      | 32,703,714.56       | 169,711,507.00            | 6,707,430.00               | 4.1%             |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 31,344,080.00       | 10,161,198.00                       | 12,597,692.59       | 5,189,354.00              | (4,971,844.00)             | -48.9%           |
| 4) Other Local Revenue  |                | 8600-8799              | 1,200,000.00        | 1,200,000.00                        | 90,387.43           | 1,200,000.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 153,618,664.00      | 174,365,275.00                      | 45,391,794.58       | 176,100,861.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 73,059,346.00       | 80,353,401.00                       | 8,331,884.06        | 77,554,245.00             | 2,799,156.00               | 3.5%             |
| 2) Classified Salaries  |                | 2000-2999              | 23,014,818.00       | 25,705,528.00                       | 5,203,405.03        | 25,309,998.00             | 395,530.00                 | 1.5%             |
| 3) Employee Benefits  |                | 3000-3999              | 24,130,255.00       | 29,377,597.00                       | 5,135,138.31        | 27,954,780.00             | 1,422,817.00               | 4.8%             |
| 4) Books and Supplies   |                | 4000-4999              | 3,153,460.00        | 4,763,568.00                        | 1,736,662.32        | 6,175,865.00              | (1,412,297.00)             | -29.6%           |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 12,888,924.00       | 16,133,481.00                       | 4,681,949.19        | 18,555,241.00             | (2,421,760.00)             | -15.0%           |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 80,000.00                           | 6,500.00            | 80,000.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 2,780,044.00        | 2,780,044.00                        | 1,500.00            | 2,780,044.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (2,815,931.00)      | (2,517,107.00)                      | 0.00                | (2,474,280.00)            | (42,827.00)                | 1.7%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 136,210,916.00      | 156,676,512.00                      | 25,097,038.91       | 155,935,893.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | 17,407,748.00       | 17,688,763.00                       | 20,294,755.67       | 20,164,968.00             |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 2,667,825.00        | 4,400,000.00                        | 2,667,825.00        | 4,400,000.00              | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 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                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | (18,907,979.00)     | (17,777,086.00)                     | 0.00                | (15,734,830.00)           | 2,042,256.00               | -11.5%           |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (21,575,804.00)     | (22,177,086.00)                     | (2,667,825.00)      | (20,134,830.00)           |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (4,168,056.00)      | (4,488,323.00)                      | 17,626,930.67       | 30,138.00                 |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 31,097,643.99       | 31,097,643.99                       |                     | 31,097,643.99             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 31,097,643.99       | 31,097,643.99                       |                     | 31,097,643.99             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 31,097,643.99       | 31,097,643.99                       |                     | 31,097,643.99             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 26,929,587.99       | 26,609,320.99                       |                     | 31,127,781.99             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 150,000.00          | 150,000.00                          |                     | 150,000.00                |                            |                  |
| Stores   |                | 9712         | 353,934.80          | 353,934.80                          |                     | 352,036.00                |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 838,891.41          | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 838,891.41                          |                     | 0.00                      |                            |                  |
| b) Restricted  |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
|  | 0000           | 9760         |                     |                                     |                     |                           |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 18,882,211.78       | 18,561,944.78                       |                     | 23,131,756.99             |                            |                  |
| Reserve for Future Obligations                             | 0000           | 9780         | 18,882,211.78       |                                     |                     |                           |                            |                  |
| Reserve for Future Obligations                             | 0000           | 9780         |                     | 18,561,944.78                       |                     |                           |                            |                  |
| Reserve for Future Obligations                             | 0000           | 9780         |                     |                                     |                     | 23,131,756.99             |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 6,704,550.00        | 6,704,550.00                        |                     | 7,493,989.00              |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |



| Description  | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                       |                                     |                      |                           |                            |                  |
| Principal Apportionment                                  |                |              |                       |                                     |                      |                           |                            |                  |
| State Aid - Current Year                                 |                | 8011         | 111,674,125.00        | 131,009,214.00                      | 27,694,608.00        | 137,656,137.00            | 6,646,923.00               | 5.1%             |
| Education Protection Account State Aid - Current Year    |                | 8012         | 0.00                  | 22,594,404.00                       | 5,648,601.00         | 22,594,404.00             | 0.00                       | 0.0%             |
| Charter Schools General Purpose Entitlement - State Aid  |                | 8015         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Aid - Prior Years                                  |                | 8019         | 0.00                  | 0.00                                | (929,975.40)         | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                   |                |              |                       |                                     |                      |                           |                            |                  |
| Homeowners' Exemptions                                   |                | 8021         | 119,767.00            | 119,767.00                          | 0.00                 | 119,767.00                | 0.00                       | 0.0%             |
| Timber Yield Tax   |                | 8022         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                          |                | 8029         | 19,772.00             | 19,772.00                           | 27,385.41            | 19,772.00                 | 0.00                       | 0.0%             |
| County & District Taxes                                  |                |              |                       |                                     |                      |                           |                            |                  |
| Secured Roll Taxes                                       |                | 8041         | 13,318,507.00         | 13,318,507.00                       | 0.00                 | 12,944,464.00             | (374,043.00)               | -2.8%            |
| Unsecured Roll Taxes                                     |                | 8042         | 397,268.00            | 397,268.00                          | 284,057.57           | 397,268.00                | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8043         | 518,858.00            | 518,858.00                          | 79,670.07            | 518,858.00                | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8044         | 502,934.00            | 502,934.00                          | 65,746.93            | 502,934.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | (164,407.00)          | (164,407.00)                        | 91,418.21            | (164,407.00)              | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 1,553,505.00          | 1,553,505.00                        | 0.00                 | 1,988,055.00              | 434,550.00                 | 28.0%            |
| Penalties and Interest from Delinquent Taxes             |                | 8048         | 0.00                  | 0.00                                | (95,446.08)          | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                           |                |              |                       |                                     |                      |                           |                            |                  |
| Royalties and Bonuses                                    |                | 8081         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                      |                | 8082         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment            |                | 8089         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF/Revenue Limit Sources</b>              |                |              | <b>127,940,329.00</b> | <b>169,869,822.00</b>               | <b>32,866,065.71</b> | <b>176,577,252.00</b>     | <b>6,707,430.00</b>        | <b>3.9%</b>      |
| <b>LCFF/Revenue Limit Transfers</b>                      |                |              |                       |                                     |                      |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000           | 8091         | (6,195,890.00)        | (6,195,890.00)                      | 0.00                 | (6,195,890.00)            | 0.00                       | 0.0%             |
| Continuation Education ADA Transfer                      | 2200           | 8091         |                       |                                     |                      |                           |                            |                  |
| Community Day Schools Transfer                           | 2430           | 8091         |                       |                                     |                      |                           |                            |                  |
| Special Education ADA Transfer                           | 6500           | 8091         |                       |                                     |                      |                           |                            |                  |
| All Other LCFF/Revenue Limit Transfers - Current Year    | All Other      | 8091         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction Transfer                                  |                | 8092         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes   |                | 8096         | (669,855.00)          | (669,855.00)                        | (162,351.15)         | (669,855.00)              | 0.00                       | 0.0%             |
| Property Taxes Transfers                                 |                | 8097         | 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                       | 0.0%             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                |              | <b>121,074,584.00</b> | <b>163,004,077.00</b>               | <b>32,703,714.56</b> | <b>169,711,507.00</b>     | <b>6,707,430.00</b>        | <b>4.1%</b>      |
| <b>FEDERAL REVENUE</b>                                   |                |              |                       |                                     |                      |                           |                            |                  |
| Maintenance and Operations                               |                | 8110         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                            |                | 8181         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Special Education Discretionary Grants                   |                | 8182         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Child Nutrition Programs                                 |                | 8220         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Forest Reserve Funds                                     |                | 8260         | 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                       | 0.0%             |
| Wildlife Reserve Funds                                   |                | 8280         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| FEMA   |                | 8281         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources               |                | 8287         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |

| Description   | Resource Codes                        | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 3010                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title I, Part D, Local Delinquent Program                     | 3025                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title II, Part A, Teacher Quality                             | 4035                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title III, Immigration Education Program                      | 4201                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         |                     |                                     |                     |                           |                            |                  |
| Other No Child Left Behind  | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290         |                     |                                     |                     |                           |                            |                  |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         |                     |                                     |                     |                           |                            |                  |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         |                     |                                     |                     |                           |                            |                  |
| All Other Federal Revenue   | All Other                             | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding Current Year                | 2430                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 2430                                  | 8319         |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement Current Year                                      | 6355-6360                             | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 6355-6360                             | 8319         |                     |                                     |                     |                           |                            |                  |
| Special Education Master Plan Current Year                          | 6500                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years   | 6500                                  | 8319         |                     |                                     |                     |                           |                            |                  |
| Home-to-School Transportation                                       | 7230                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| Economic Impact Aid   | 7090-7091                             | 8311         |                     |                                     |                     |                           |                            |                  |
| Spec. Ed. Transportation  | 7240                                  | 8311         |                     |                                     |                     |                           |                            |                  |
| All Other State Apportionments - Current Year                       | All Other                             | 8311         | 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                       | 0.0%             |
| Year Round School Incentive   |                                       | 8425         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Class Size Reduction, K-3   |                                       | 8434         | 6,280,344.00        | 0.00                                | 4,421,152.00        | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs  |                                       | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 655,047.00          | 655,047.00                          | 0.00                | 655,047.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials                  |                                       | 8560         | 3,318,860.00        | 3,318,860.00                        | 1,497,960.12        | 3,318,860.00              | 0.00                       | 0.0%             |
| Tax Relief Subventions  |                                       |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other   |                                       |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions  |                                       | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                                     |                                       | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| After School Education and Safety (ASES)                            | 6010                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Charter School Facility Grant                                       | 6030                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            | 8590         |                     |                                     |                     |                           |                            |                  |
| Healthy Start   | 6240                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Specialized Secondary   | 7370                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| School Community Violence Prevention Grant                          | 7391                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| Quality Education Investment Act                                    | 7400                                  | 8590         |                     |                                     |                     |                           |                            |                  |
| All Other State Revenue   | All Other                             | 8590         | 21,089,829.00       | 6,187,291.00                        | 6,678,580.47        | 1,215,447.00              | (4,971,844.00)             | -80.4%           |

| Description                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>(E/B)<br>(F) |
|----------------------------|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|------------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 31,344,080.00          | 10,161,198.00                             | 12,597,692.59          | 5,189,354.00                    | (4,971,844.00)                   | -48.9%                 |

| Description  | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                       |                                     |                      |                           |                            |                  |
| Other Local Revenue                                      |                |              |                       |                                     |                      |                           |                            |                  |
| County and District Taxes                                |                |              |                       |                                     |                      |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                       |                                     |                      |                           |                            |                  |
| Secured Roll   |                | 8615         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Unsecured Roll   |                | 8616         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Prior Years' Taxes                                       |                | 8617         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Supplemental Taxes                                       |                | 8618         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Non-Ad Valorem Taxes                                     |                |              |                       |                                     |                      |                           |                            |                  |
| Parcel Taxes   |                | 8621         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other  |                | 8622         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                       |                                     |                      |                           |                            |                  |
| Not Subject to LCFF/RL Deduction                         |                | 8625         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Non-LCFF/Revenue  |                |              |                       |                                     |                      |                           |                            |                  |
| Limit Taxes  |                | 8629         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Sales  |                |              |                       |                                     |                      |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 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                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 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                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 800,000.00            | 800,000.00                          | 82,092.00            | 800,000.00                | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 400,000.00            | 400,000.00                          | (0.02)               | 400,000.00                | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                       |                                     |                      |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Transportation Services                                  | 7230, 7240     | 8677         |                       |                                     |                      |                           |                            |                  |
| Interagency Services                                     | All Other      | 8677         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                |                | 8681         | 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                       | 0.0%             |
| Other Local Revenue                                      |                |              |                       |                                     |                      |                           |                            |                  |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment |                | 8691         | 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                      |                            |                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                  | 0.00                                | 8,295.45             | 0.00                      | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 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                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                       |                                     |                      |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                       |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         |                       |                                     |                      |                           |                            |                  |
| From County Offices                                      | 6500           | 8792         |                       |                                     |                      |                           |                            |                  |
| From JPAs  | 6500           | 8793         |                       |                                     |                      |                           |                            |                  |
| ROC/P Transfers  |                |              |                       |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         |                       |                                     |                      |                           |                            |                  |
| From County Offices                                      | 6360           | 8792         |                       |                                     |                      |                           |                            |                  |
| From JPAs  | 6360           | 8793         |                       |                                     |                      |                           |                            |                  |
| Other Transfers of Apportionments                        |                |              |                       |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 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                       | 0.0%             |
| From JPAs  | All Other      | 8793         | 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                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,200,000.00</b>   | <b>1,200,000.00</b>                 | <b>90,387.43</b>     | <b>1,200,000.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>153,618,664.00</b> | <b>174,365,275.00</b>               | <b>45,391,794.58</b> | <b>176,100,861.00</b>     | <b>1,735,586.00</b>        | <b>1.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 63,330,902.00        | 69,433,026.00                       | 6,434,151.38        | 67,105,720.00             | 2,327,306.00               | 3.4%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 2,665,968.00         | 2,946,342.00                        | 292,597.40          | 2,981,241.00              | (34,899.00)                | -1.2%            |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 7,062,476.00         | 7,974,033.00                        | 1,605,135.28        | 7,467,284.00              | 506,749.00                 | 6.4%             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>73,059,346.00</b> | <b>80,353,401.00</b>                | <b>8,331,884.06</b> | <b>77,554,245.00</b>      | <b>2,799,156.00</b>        | <b>3.5%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 253,252.00           | 899,139.00                          | 35,723.46           | 1,366,982.00              | (467,843.00)               | -52.0%           |
| Classified Support Salaries                                 |                | 2200         | 10,292,601.00        | 11,333,836.00                       | 2,275,653.03        | 10,889,128.00             | 444,708.00                 | 3.9%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 5,658,730.00         | 5,974,394.00                        | 1,418,768.81        | 5,750,306.00              | 224,088.00                 | 3.8%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 6,480,635.00         | 7,012,170.00                        | 1,431,705.70        | 6,820,929.00              | 191,241.00                 | 2.7%             |
| Other Classified Salaries                                   |                | 2900         | 329,600.00           | 485,989.00                          | 41,554.03           | 482,653.00                | 3,336.00                   | 0.7%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>23,014,818.00</b> | <b>25,705,528.00</b>                | <b>5,203,405.03</b> | <b>25,309,998.00</b>      | <b>395,530.00</b>          | <b>1.5%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 5,801,617.00         | 6,363,164.00                        | 677,794.77          | 6,131,763.00              | 231,401.00                 | 3.6%             |
| PERS  |                | 3201-3202    | 3,408,800.00         | 3,839,945.00                        | 708,961.29          | 3,593,860.00              | 246,085.00                 | 6.4%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 2,704,629.00         | 3,105,715.00                        | 538,364.05          | 2,952,499.00              | 153,216.00                 | 4.9%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 9,044,217.00         | 10,469,391.00                       | 838,132.56          | 9,736,032.00              | 733,359.00                 | 7.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 48,051.00            | 52,376.00                           | 7,161.39            | 51,952.00                 | 424.00                     | 0.8%             |
| Workers' Compensation                                       |                | 3601-3602    | 3,122,941.00         | 3,416,076.00                        | 441,185.12          | 3,367,744.00              | 48,332.00                  | 1.4%             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                 | 269,407.00                          | (10,154.89)         | 269,407.00                | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction  |                | 3801-3802    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                 | 1,861,523.00                        | 1,933,694.02        | 1,851,523.00              | 10,000.00                  | 0.5%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>24,130,255.00</b> | <b>29,377,597.00</b>                | <b>5,135,138.31</b> | <b>27,954,780.00</b>      | <b>1,422,817.00</b>        | <b>4.8%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 633,261.00           | 29,000.00                           | 0.00                | 29,000.00                 | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 600,000.00           | 1,189,917.00                        | 975,452.06          | 1,327,123.00              | (137,206.00)               | -11.5%           |
| Materials and Supplies                                      |                | 4300         | 1,916,199.00         | 2,993,154.00                        | 684,308.84          | 4,075,637.00              | (1,082,483.00)             | -36.2%           |
| Noncapitalized Equipment                                    |                | 4400         | 4,000.00             | 551,497.00                          | 76,901.42           | 744,105.00                | (192,608.00)               | -34.9%           |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>3,153,460.00</b>  | <b>4,763,568.00</b>                 | <b>1,736,662.32</b> | <b>6,175,865.00</b>       | <b>(1,412,297.00)</b>      | <b>-29.6%</b>    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 75,637.00            | 100,745.00                          | 25,879.89           | 134,645.00                | (33,900.00)                | -33.6%           |
| Dues and Memberships  |                | 5300         | 26,850.00            | 93,901.00                           | 42,449.92           | 93,901.00                 | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 1,356,966.00         | 1,358,797.00                        | 615,313.77          | 1,358,797.00              | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 5,010,277.00         | 5,365,694.00                        | 1,835,038.30        | 5,365,694.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 1,583,850.00         | 1,748,051.00                        | 378,271.92          | 1,748,851.00              | (800.00)                   | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | (279,409.00)         | (305,680.00)                        | (24,067.24)         | (305,680.00)              | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                 | (7,336.00)                          | (835.70)            | (7,336.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 3,776,103.00         | 6,244,107.00                        | 1,356,292.39        | 8,631,167.00              | (2,387,060.00)             | -38.2%           |
| Communications  |                | 5900         | 1,338,650.00         | 1,535,202.00                        | 453,605.94          | 1,535,202.00              | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>12,888,924.00</b> | <b>16,133,481.00</b>                | <b>4,681,949.19</b> | <b>18,555,241.00</b>      | <b>(2,421,760.00)</b>      | <b>-15.0%</b>    |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Land  |                | 6100         | 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                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 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                       | 0.0%             |
| Equipment   |                | 6400         | 0.00                | 80,000.00                           | 6,500.00            | 80,000.00                 | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | 0.00                | 80,000.00                           | 6,500.00            | 80,000.00                 | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition   |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 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                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 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                       | 0.0%             |
| To County Offices   |                | 7212         | 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                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                     |                                     |                     |                           |                            |                  |
| To County Offices   | 6500           | 7222         |                     |                                     |                     |                           |                            |                  |
| To JPAs   | 6500           | 7223         |                     |                                     |                     |                           |                            |                  |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         |                     |                                     |                     |                           |                            |                  |
| To County Offices   | 6360           | 7222         |                     |                                     |                     |                           |                            |                  |
| To JPAs   | 6360           | 7223         |                     |                                     |                     |                           |                            |                  |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 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                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 1,275,044.00        | 1,275,044.00                        | 1,500.00            | 1,275,044.00              | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 1,505,000.00        | 1,505,000.00                        | 0.00                | 1,505,000.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | 2,780,044.00        | 2,780,044.00                        | 1,500.00            | 2,780,044.00              | 0.00                       | 0.0%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (2,062,753.00)      | (1,763,929.00)                      | 0.00                | (1,721,102.00)            | (42,827.00)                | 2.4%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (753,178.00)        | (753,178.00)                        | 0.00                | (753,178.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | (2,815,931.00)      | (2,517,107.00)                      | 0.00                | (2,474,280.00)            | (42,827.00)                | 1.7%             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 136,210,916.00      | 156,676,512.00                      | 25,097,038.91       | 155,935,893.00            | 740,619.00                 | 0.5%             |

| Description   | Resource Codes | Object Codes | Original Budget (A)    | Board Approved Operating Budget (B) | Actuals To Date (C)   | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|------------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |                                     |                       |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                        |                                     |                       |                           |                            |                  |
| From: Special Reserve Fund  |                | 8912         | 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                       | 0.0%             |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                  |                |              | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                        |                                     |                       |                           |                            |                  |
| To: Child Development Fund  |                | 7611         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund  |                | 7612         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund          |                | 7613         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund   |                | 7615         | 1,867,825.00           | 3,600,000.00                        | 1,867,825.00          | 3,600,000.00              | 0.00                       | 0.0%             |
| To: Cafeteria Fund  |                | 7616         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 800,000.00             | 800,000.00                          | 800,000.00            | 800,000.00                | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                 |                |              | <b>2,667,825.00</b>    | <b>4,400,000.00</b>                 | <b>2,667,825.00</b>   | <b>4,400,000.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |                                     |                       |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                        |                                     |                       |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>Proceeds</b>   |                |              |                        |                                     |                       |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                   |                | 8953         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>Other Sources</b>  |                |              |                        |                                     |                       |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>of Participation |                | 8971         | 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                       | 0.0%             |
| Proceeds from Lease Revenue Bonds   |                | 8973         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources   |                | 8979         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>   |                |              |                        |                                     |                       |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |                                     |                       |                           |                            |                  |
| Contributions from Unrestricted Revenues                                  |                | 8980         | (18,907,979.00)        | (17,777,086.00)                     | 0.00                  | (15,734,830.00)           | 2,042,256.00               | -11.5%           |
| Contributions from Restricted Revenues                                    |                | 8990         | 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                       | 0.0%             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>   |                |              | <b>(18,907,979.00)</b> | <b>(17,777,086.00)</b>              | <b>0.00</b>           | <b>(15,734,830.00)</b>    | <b>2,042,256.00</b>        | <b>-11.5%</b>    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br><b>(a - b + c - d + e)</b>  |                |              | <b>(21,575,804.00)</b> | <b>(22,177,086.00)</b>              | <b>(2,667,825.00)</b> | <b>(20,134,830.00)</b>    | <b>2,042,256.00</b>        | <b>-9.2%</b>     |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099              | 6,195,890.00        | 6,195,890.00                        | 0.00                | 6,195,890.00              | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 21,438,951.00       | 23,859,456.00                       | 7,751,452.72        | 23,740,179.00             | (119,277.00)               | -0.5%            |
| 3) Other State Revenue  |                | 8300-8599              | 35,394,173.00       | 22,973,034.00                       | 12,474,974.48       | 25,968,209.00             | 2,995,175.00               | 13.0%            |
| 4) Other Local Revenue  |                | 8600-8799              | 0.00                | 22,500.00                           | 27,041.63           | 22,500.00                 | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 63,029,014.00       | 53,050,880.00                       | 20,253,468.83       | 55,926,778.00             |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 27,440,349.00       | 23,195,100.00                       | 3,269,750.88        | 23,054,844.00             | 140,256.00                 | 0.6%             |
| 2) Classified Salaries  |                | 2000-2999              | 11,953,465.00       | 9,919,943.00                        | 1,935,124.11        | 9,628,186.00              | 291,757.00                 | 2.9%             |
| 3) Employee Benefits  |                | 3000-3999              | 9,728,288.00        | 7,758,467.00                        | 1,102,345.00        | 7,611,160.00              | 147,307.00                 | 1.9%             |
| 4) Books and Supplies   |                | 4000-4999              | 5,717,808.00        | 4,614,665.00                        | 1,356,283.88        | 4,755,478.00              | (140,813.00)               | -3.1%            |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 20,060,204.00       | 17,337,639.00                       | 2,373,124.36        | 17,575,278.00             | (237,639.00)               | -1.4%            |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 5,902,334.00        | 5,902,334.00                        | 1,203,307.00        | 5,902,334.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 2,062,753.00        | 1,763,929.00                        | 0.00                | 1,721,102.00              | 42,827.00                  | 2.4%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 82,865,201.00       | 70,492,077.00                       | 11,239,935.23       | 70,248,382.00             |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | (19,836,187.00)     | (17,441,197.00)                     | 9,013,533.60        | (14,321,604.00)           |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 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                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 18,907,979.00       | 17,777,086.00                       | 0.00                | 15,734,830.00             | (2,042,256.00)             | -11.5%           |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 18,907,979.00       | 17,777,086.00                       | 0.00                | 15,734,830.00             |                            |                  |



| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (928,208.00)        | 335,889.00                          | 9,013,533.60        | 1,413,226.00              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 13,158,519.02       | 13,158,519.02                       |                     | 13,158,519.02             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 13,158,519.02       | 13,158,519.02                       |                     | 13,158,519.02             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 13,158,519.02       | 13,158,519.02                       |                     | 13,158,519.02             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 12,230,311.02       | 13,494,408.02                       |                     | 14,571,745.02             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores   |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | (1.15)              | (2.15)                              |                     | (2.15)                    |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                | 9740         | 12,230,312.17       | 13,494,410.17                       |                     | 14,571,747.17             |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                  |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                 |                | 8011         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Protection Account State Aid - Current Year    |                | 8012         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Charter Schools General Purpose Entitlement - State Aid  |                | 8015         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| State Aid - Prior Years                                  |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Tax Relief Subventions                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                   |                | 8021         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Timber Yield Tax   |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                          |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| County & District Taxes                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                       |                | 8041         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Unsecured Roll Taxes                                     |                | 8042         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Prior Years' Taxes                                       |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Supplemental Taxes                                       |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Taxes             |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Miscellaneous Funds (EC 41604)                           |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                    |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other In-Lieu Taxes                                      |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Less: Non-LCFF/Revenue Limit (50%) Adjustment            |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>Subtotal, LCFF/Revenue Limit Sources</b>              |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               |                            |                  |
| <b>LCFF/Revenue Limit Transfers</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit Transfers - Current Year | 0000           | 8091         |                     |                                     |                     |                           |                            |                  |
| Continuation Education ADA Transfer                      | 2200           | 8091         | 1,320,214.00        | 1,320,214.00                        | 0.00                | 1,320,214.00              | 0.00                       | 0.0%             |
| Community Day Schools Transfer                           | 2430           | 8091         | 167,213.00          | 167,213.00                          | 0.00                | 167,213.00                | 0.00                       | 0.0%             |
| Special Education ADA Transfer                           | 6500           | 8091         | 4,708,463.00        | 4,708,463.00                        | 0.00                | 4,708,463.00              | 0.00                       | 0.0%             |
| All Other LCFF/Revenue Limit Transfers - Current Year    | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction Transfer                                  |                | 8092         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transfers to Charter Schools in Lieu of Property Taxes   |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Property Taxes Transfers                                 |                | 8097         | 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                       | 0.0%             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                |              | <b>6,195,890.00</b> | <b>6,195,890.00</b>                 | <b>0.00</b>         | <b>6,195,890.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                               |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                            |                | 8181         | 3,842,939.00        | 4,481,093.00                        | 0.00                | 4,481,093.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                   |                | 8182         | 541,738.00          | 541,738.00                          | 519,262.00          | 541,738.00                | 0.00                       | 0.0%             |
| Child Nutrition Programs                                 |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Forest Reserve Funds                                     |                | 8260         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Flood Control Funds                                      |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Wildlife Reserve Funds                                   |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| FEMA   |                | 8281         | 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                       | 0.0%             |
| Pass-Through Revenues from Federal Sources               |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |

| Description   | Resource Codes                        | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 3010                                  | 8290         | 12,754,420.00        | 14,466,084.00                       | 6,602,752.00        | 14,242,215.00             | (223,869.00)               | -1.5%            |
| NCLB: Title I, Part D, Local Delinquent Program                     | 3025                                  | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title II, Part A, Teacher Quality                             | 4035                                  | 8290         | 2,158,116.00         | 2,158,116.00                        | 0.00                | 2,262,708.00              | 104,592.00                 | 4.8%             |
| NCLB: Title III, Immigration Education Program                      | 4201                                  | 8290         | 44,710.00            | 44,710.00                           | 0.00                | 44,710.00                 | 0.00                       | 0.0%             |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         | 943,732.00           | 943,732.00                          | 0.00                | 943,732.00                | 0.00                       | 0.0%             |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other No Child Left Behind  | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290         | 741,234.00           | 741,234.00                          | 629,438.72          | 741,234.00                | 0.00                       | 0.0%             |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         | 284,701.00           | 284,701.00                          | 0.00                | 284,701.00                | 0.00                       | 0.0%             |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue   | All Other                             | 8290         | 127,361.00           | 198,048.00                          | 0.00                | 198,048.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>21,438,951.00</b> | <b>23,859,456.00</b>                | <b>7,751,452.72</b> | <b>23,740,179.00</b>      | <b>(119,277.00)</b>        | <b>-0.5%</b>     |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                      |                                     |                     |                           |                            |                  |
| Other State Apportionments  |                                       |              |                      |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding                             |                                       |              |                      |                                     |                     |                           |                            |                  |
| Current Year  | 2430                                  | 8311         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 2430                                  | 8319         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Entitlement   |                                       |              |                      |                                     |                     |                           |                            |                  |
| Current Year  | 6355-6360                             | 8311         | 649,456.00           | 649,456.00                          | 4,174.30            | 10,144.00                 | (639,312.00)               | -98.4%           |
| Prior Years   | 6355-6360                             | 8319         | 0.00                 | 0.00                                | 11,218.40           | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                                       |                                       |              |                      |                                     |                     |                           |                            |                  |
| Current Year  | 6500                                  | 8311         | 9,233,352.00         | 9,233,352.00                        | 4,017,724.28        | 9,233,352.00              | 0.00                       | 0.0%             |
| Prior Years   | 6500                                  | 8319         | 0.00                 | 0.00                                | (617,065.20)        | 0.00                      | 0.00                       | 0.0%             |
| Home-to-School Transportation                                       | 7230                                  | 8311         | 1,626,710.00         | 0.00                                | 550,722.00          | 0.00                      | 0.00                       | 0.0%             |
| Economic Impact Aid   | 7090-7091                             | 8311         | 10,259,633.00        | 0.00                                | 1,666,509.00        | 0.00                      | 0.00                       | 0.0%             |
| Spec. Ed. Transportation  | 7240                                  | 8311         | 1,225,297.00         | 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                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                             | 8319         | 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                       | 0.0%             |
| Class Size Reduction, K-3   |                                       | 8434         | 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                       | 0.0%             |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materii                    |                                       | 8560         | 802,950.00           | 802,950.00                          | 796,209.45          | 802,950.00                | 0.00                       | 0.0%             |
| Tax Relief Subventions  |                                       |              |                      |                                     |                     |                           |                            |                  |
| Restricted Levies - Other   |                                       |              |                      |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions  |                                       | 8575         | 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                       | 0.0%             |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)                            | 6010                                  | 8590         | 2,930,012.00         | 2,930,012.00                        | 2,539,492.91        | 2,930,012.00              | 0.00                       | 0.0%             |
| Charter School Facility Grant                                       | 6030                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Healthy Start   | 6240                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary   | 7370                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Community Violence Prevention Grant                          | 7391                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                                    | 7400                                  | 8590         | 6,087,688.00         | 6,087,688.00                        | 0.00                | 6,087,688.00              | 0.00                       | 0.0%             |
| All Other State Revenue   | All Other                             | 8590         | 2,579,075.00         | 3,269,576.00                        | 3,505,989.34        | 6,904,063.00              | 3,634,487.00               | 111.2%           |

| Description                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 35,394,173.00       | 22,973,034.00                       | 12,474,974.48       | 25,968,209.00             | 2,995,175.00               | 13.0%            |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll   |                | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll   |                | 8616         | 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                       | 0.0%             |
| Supplemental Taxes                                       |                | 8618         | 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                       | 0.0%             |
| Other  |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                     |                                     |                     |                           |                            |                  |
| Not Subject to LCFF/RL Deduction                         |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF/Revenue  |                |              |                     |                                     |                     |                           |                            |                  |
| Limit Taxes  |                | 8629         | 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                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 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                       | 0.0%             |
| All Other Sales  |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Resident Students                                    |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Services                                  | 7230, 7240     | 8677         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     | All Other      | 8677         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                |                | 8681         | 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                       | 0.0%             |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF/Revenue Limit                  |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 0.00                | 22,500.00                           | 27,041.63           | 22,500.00                 | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 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                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs  | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers  |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs  | 6360           | 8793         | 0.00                | 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                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 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                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                | 22,500.00                           | 27,041.63           | 22,500.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 63,029,014.00       | 53,050,880.00                       | 20,253,468.83       | 55,926,778.00             | 2,875,898.00               | 5.4%             |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 23,171,328.00        | 19,188,831.00                       | 2,327,595.39        | 19,266,052.00             | (77,221.00)                | -0.4%            |
| Certificated Pupil Support Salaries                         |                | 1200         | 2,404,174.00         | 1,914,052.00                        | 436,991.33          | 1,790,059.00              | 123,993.00                 | 6.5%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 1,474,057.00         | 1,963,031.00                        | 480,857.55          | 1,869,547.00              | 93,484.00                  | 4.8%             |
| Other Certificated Salaries                                 |                | 1900         | 390,790.00           | 129,186.00                          | 24,306.61           | 129,186.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>27,440,349.00</b> | <b>23,195,100.00</b>                | <b>3,269,750.88</b> | <b>23,054,844.00</b>      | <b>140,256.00</b>          | <b>0.6%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 4,523,601.00         | 4,357,886.00                        | 620,054.43          | 4,069,093.00              | 288,793.00                 | 6.6%             |
| Classified Support Salaries                                 |                | 2200         | 4,179,186.00         | 2,736,594.00                        | 770,706.70          | 2,736,594.00              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 581,735.00           | 434,483.00                          | 106,307.11          | 434,483.00                | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 1,202,271.00         | 1,044,846.00                        | 295,202.51          | 1,041,882.00              | 2,964.00                   | 0.3%             |
| Other Classified Salaries                                   |                | 2900         | 1,466,672.00         | 1,346,134.00                        | 142,853.36          | 1,346,134.00              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>11,953,465.00</b> | <b>9,919,943.00</b>                 | <b>1,935,124.11</b> | <b>9,628,186.00</b>       | <b>291,757.00</b>          | <b>2.9%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 2,245,876.00         | 1,890,413.00                        | 268,129.88          | 1,883,291.00              | 7,122.00                   | 0.4%             |
| PERS  |                | 3201-3202    | 1,229,828.00         | 963,931.00                          | 194,693.59          | 930,646.00                | 33,285.00                  | 3.5%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,321,597.00         | 1,052,951.00                        | 204,432.35          | 1,029,372.00              | 23,579.00                  | 2.2%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 3,618,863.00         | 2,716,174.00                        | 265,570.04          | 2,645,426.00              | 70,748.00                  | 2.6%             |
| Unemployment Insurance                                      |                | 3501-3502    | 28,906.00            | 20,282.00                           | 2,658.64            | 20,070.00                 | 212.00                     | 1.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,283,218.00         | 1,072,716.00                        | 168,860.50          | 1,060,355.00              | 12,361.00                  | 1.2%             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction  |                | 3801-3802    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                 | 42,000.00                           | (2,000.00)          | 42,000.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>9,728,288.00</b>  | <b>7,758,467.00</b>                 | <b>1,102,345.00</b> | <b>7,611,160.00</b>       | <b>147,307.00</b>          | <b>1.9%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                 | 0.00                                | 299.37              | 0.00                      | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 339,982.00           | 647,783.00                          | 439,699.69          | 646,232.00                | 1,551.00                   | 0.2%             |
| Materials and Supplies                                      |                | 4300         | 4,907,496.00         | 3,467,040.38                        | 776,210.58          | 3,606,404.00              | (139,363.62)               | -4.0%            |
| Noncapitalized Equipment                                    |                | 4400         | 305,330.00           | 359,841.62                          | 117,921.32          | 362,842.00                | (3,000.38)                 | -0.8%            |
| Food  |                | 4700         | 165,000.00           | 140,000.00                          | 22,152.92           | 140,000.00                | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>5,717,808.00</b>  | <b>4,614,665.00</b>                 | <b>1,356,283.88</b> | <b>4,755,478.00</b>       | <b>(140,813.00)</b>        | <b>-3.1%</b>     |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 262,427.00           | 270,670.00                          | 68,816.40           | 272,223.00                | (1,553.00)                 | -0.6%            |
| Dues and Memberships  |                | 5300         | 12,400.00            | 9,900.00                            | 5,150.00            | 9,900.00                  | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 53,965.00            | 30,000.00                           | 26,955.00           | 30,000.00                 | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 1,290,991.00         | 1,131,968.50                        | 357,577.96          | 1,131,968.00              | 0.50                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 279,409.00           | 305,680.00                          | 24,052.24           | 305,680.00                | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 1,646.00             | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 18,159,366.00        | 15,589,420.50                       | 1,886,672.76        | 15,825,507.00             | (236,086.50)               | -1.5%            |
| Communications  |                | 5900         | 0.00                 | 0.00                                | 3,900.00            | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>20,060,204.00</b> | <b>17,337,639.00</b>                | <b>2,373,124.36</b> | <b>17,575,278.00</b>      | <b>(237,639.00)</b>        | <b>-1.4%</b>     |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                      |                           |                            |                  |
| Land  |                | 6100         | 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                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 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                       | 0.0%             |
| Equipment   |                | 6400         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition   |                |              |                      |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 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                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 5,902,334.00         | 5,902,334.00                        | 1,203,307.00         | 5,902,334.00              | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 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                       | 0.0%             |
| To County Offices   |                | 7212         | 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                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                                     |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6500           | 7221         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6500           | 7222         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6500           | 7223         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments   |                |              |                      |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6360           | 7221         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6360           | 7222         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6360           | 7223         | 0.00                 | 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                       | 0.0%             |
| All Other Transfers   |                | 7281-7283    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                      |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>5,902,334.00</b>  | <b>5,902,334.00</b>                 | <b>1,203,307.00</b>  | <b>5,902,334.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                      |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 2,062,753.00         | 1,763,929.00                        | 0.00                 | 1,721,102.00              | 42,827.00                  | 2.4%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>2,062,753.00</b>  | <b>1,763,929.00</b>                 | <b>0.00</b>          | <b>1,721,102.00</b>       | <b>42,827.00</b>           | <b>2.4%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>82,865,201.00</b> | <b>70,492,077.00</b>                | <b>11,239,935.23</b> | <b>70,248,382.00</b>      | <b>243,695.00</b>          | <b>0.3%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                      |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund  |                | 8912         | 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                      |                            |                  |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| To: Child Development Fund  |                | 7611         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund  |                | 7612         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund          |                | 7613         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund   |                | 7615         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund  |                | 7616         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                 |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>   |                |              |                      |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>Proceeds</b>   |                |              |                      |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                   |                | 8953         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Other Sources</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>of Participation |                | 8971         | 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                       | 0.0%             |
| Proceeds from Lease Revenue Bonds   |                | 8973         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources   |                | 8979         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>   |                |              |                      |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses  |                | 7699         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>  |                |              |                      |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                                  |                | 8980         | 18,907,979.00        | 17,777,086.00                       | 0.00                | 15,734,830.00             | (2,042,256.00)             | -11.5%           |
| Contributions from Restricted Revenues                                    |                | 8990         | 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                       | 0.0%             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>   |                |              | <b>18,907,979.00</b> | <b>17,777,086.00</b>                | <b>0.00</b>         | <b>15,734,830.00</b>      | <b>(2,042,256.00)</b>      | <b>-11.5%</b>    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b>        |                |              | <b>18,907,979.00</b> | <b>17,777,086.00</b>                | <b>0.00</b>         | <b>15,734,830.00</b>      | <b>2,042,256.00</b>        | <b>-11.5%</b>    |



| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099              | 127,270,474.00      | 169,199,967.00                      | 32,703,714.56       | 175,907,397.00            | 6,707,430.00               | 4.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 21,438,951.00       | 23,859,456.00                       | 7,751,452.72        | 23,740,179.00             | (119,277.00)               | -0.5%            |
| 3) Other State Revenue  |                | 8300-8599              | 66,738,253.00       | 33,134,232.00                       | 25,072,667.07       | 31,157,563.00             | (1,976,669.00)             | -6.0%            |
| 4) Other Local Revenue  |                | 8600-8799              | 1,200,000.00        | 1,222,500.00                        | 117,429.06          | 1,222,500.00              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 216,647,678.00      | 227,416,155.00                      | 65,645,263.41       | 232,027,639.00            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 100,499,695.00      | 103,548,501.00                      | 11,601,634.94       | 100,609,089.00            | 2,939,412.00               | 2.8%             |
| 2) Classified Salaries  |                | 2000-2999              | 34,968,283.00       | 35,625,471.00                       | 7,138,529.14        | 34,938,184.00             | 687,287.00                 | 1.9%             |
| 3) Employee Benefits  |                | 3000-3999              | 33,858,543.00       | 37,136,064.00                       | 6,237,483.31        | 35,565,940.00             | 1,570,124.00               | 4.2%             |
| 4) Books and Supplies   |                | 4000-4999              | 8,871,268.00        | 9,378,233.00                        | 3,092,946.20        | 10,931,343.00             | (1,553,110.00)             | -16.6%           |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 32,949,128.00       | 33,471,120.00                       | 7,055,073.55        | 36,130,519.00             | (2,659,399.00)             | -7.9%            |
| 6) Capital Outlay   |                | 6000-6999              | 0.00                | 80,000.00                           | 6,500.00            | 80,000.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 8,682,378.00        | 8,682,378.00                        | 1,204,807.00        | 8,682,378.00              | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (753,178.00)        | (753,178.00)                        | 0.00                | (753,178.00)              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 219,076,117.00      | 227,168,589.00                      | 36,336,974.14       | 226,184,275.00            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | (2,428,439.00)      | 247,566.00                          | 29,308,289.27       | 5,843,364.00              |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 2,667,825.00        | 4,400,000.00                        | 2,667,825.00        | 4,400,000.00              | 0.00                       | 0.0%             |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources  |                | 8930-8979              | 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                       | 0.0%             |
| 3) Contributions  |                | 8980-8999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (2,667,825.00)      | (4,400,000.00)                      | (2,667,825.00)      | (4,400,000.00)            |                            |                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (5,096,264.00)      | (4,152,434.00)                      | 26,640,464.27       | 1,443,364.00              |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 44,256,163.01       | 44,256,163.01                       |                     | 44,256,163.01             | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 44,256,163.01       | 44,256,163.01                       |                     | 44,256,163.01             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 44,256,163.01       | 44,256,163.01                       |                     | 44,256,163.01             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 39,159,899.01       | 40,103,729.01                       |                     | 45,699,527.01             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 150,000.00          | 150,000.00                          |                     | 150,000.00                |                            |                  |
| Stores   |                | 9712         | 353,934.80          | 353,934.80                          |                     | 352,036.00                |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 838,890.26          | (2.15)                              |                     | (2.15)                    |                            |                  |
| All Others   |                | 9719         | 0.00                | 838,891.41                          |                     | 0.00                      |                            |                  |
| b) Restricted  |                | 9740         | 12,230,312.17       | 13,494,410.17                       |                     | 14,571,747.17             |                            |                  |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
|  | 0000           | 9760         |                     |                                     |                     |                           |                            |                  |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments  |                | 9780         | 18,882,211.78       | 18,561,944.78                       |                     | 23,131,756.99             |                            |                  |
| Reserve for Future Obligations                             | 0000           | 9780         | 18,882,211.78       |                                     |                     |                           |                            |                  |
| Reserve for Future Obligations                             | 0000           | 9780         |                     | 18,561,944.78                       |                     |                           |                            |                  |
| Reserve for Future Obligations                             | 0000           | 9780         |                     |                                     |                     | 23,131,756.99             |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 6,704,550.00        | 6,704,550.00                        |                     | 7,493,989.00              |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |

| Description   | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                           |                |              |                       |                                     |                      |                           |                            |                  |
| Principal Apportionment<br>State Aid - Current Year         |                | 8011         | 111,674,125.00        | 131,009,214.00                      | 27,694,608.00        | 137,656,137.00            | 6,646,923.00               | 5.1%             |
| Education Protection Account State Aid - Current Year       |                | 8012         | 0.00                  | 22,594,404.00                       | 5,648,601.00         | 22,594,404.00             | 0.00                       | 0.0%             |
| Charter Schools General Purpose Entitlement - State Aid     |                | 8015         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| State Aid - Prior Years                                     |                | 8019         | 0.00                  | 0.00                                | (929,975.40)         | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions<br>Homeowners' Exemptions            |                | 8021         | 119,767.00            | 119,767.00                          | 0.00                 | 119,767.00                | 0.00                       | 0.0%             |
| Timber Yield Tax  |                | 8022         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                             |                | 8029         | 19,772.00             | 19,772.00                           | 27,385.41            | 19,772.00                 | 0.00                       | 0.0%             |
| County & District Taxes<br>Secured Roll Taxes               |                | 8041         | 13,318,507.00         | 13,318,507.00                       | 0.00                 | 12,944,464.00             | (374,043.00)               | -2.8%            |
| Unsecured Roll Taxes  |                | 8042         | 397,268.00            | 397,268.00                          | 284,057.57           | 397,268.00                | 0.00                       | 0.0%             |
| Prior Years' Taxes  |                | 8043         | 518,858.00            | 518,858.00                          | 79,670.07            | 518,858.00                | 0.00                       | 0.0%             |
| Supplemental Taxes  |                | 8044         | 502,934.00            | 502,934.00                          | 65,746.93            | 502,934.00                | 0.00                       | 0.0%             |
| Education Revenue Augmentation<br>Fund (ERAF)               |                | 8045         | (164,407.00)          | (164,407.00)                        | 91,418.21            | (164,407.00)              | 0.00                       | 0.0%             |
| Community Redevelopment Funds<br>(SB 617/699/1992)          |                | 8047         | 1,553,505.00          | 1,553,505.00                        | 0.00                 | 1,988,055.00              | 434,550.00                 | 28.0%            |
| Penalties and Interest from<br>Delinquent Taxes             |                | 8048         | 0.00                  | 0.00                                | (95,446.08)          | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)<br>Royalties and Bonuses     |                | 8081         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes   |                | 8082         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF/Revenue Limit<br>(50%) Adjustment            |                | 8089         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF/Revenue Limit Sources</b>                 |                |              | <b>127,940,329.00</b> | <b>169,869,822.00</b>               | <b>32,866,065.71</b> | <b>176,577,252.00</b>     | <b>6,707,430.00</b>        | <b>3.9%</b>      |
| <b>LCFF/Revenue Limit Transfers</b>                         |                |              |                       |                                     |                      |                           |                            |                  |
| Unrestricted LCFF/Revenue Limit<br>Transfers - Current Year | 0000           | 8091         | (6,195,890.00)        | (6,195,890.00)                      | 0.00                 | (6,195,890.00)            | 0.00                       | 0.0%             |
| Continuation Education ADA Transfer                         | 2200           | 8091         | 1,320,214.00          | 1,320,214.00                        | 0.00                 | 1,320,214.00              | 0.00                       | 0.0%             |
| Community Day Schools Transfer                              | 2430           | 8091         | 167,213.00            | 167,213.00                          | 0.00                 | 167,213.00                | 0.00                       | 0.0%             |
| Special Education ADA Transfer                              | 6500           | 8091         | 4,708,463.00          | 4,708,463.00                        | 0.00                 | 4,708,463.00              | 0.00                       | 0.0%             |
| All Other LCFF/Revenue Limit<br>Transfers - Current Year    | All Other      | 8091         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction Transfer                                     |                | 8092         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes      |                | 8096         | (669,855.00)          | (669,855.00)                        | (162,351.15)         | (669,855.00)              | 0.00                       | 0.0%             |
| Property Taxes Transfers                                    |                | 8097         | 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                       | 0.0%             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                    |                |              | <b>127,270,474.00</b> | <b>169,199,967.00</b>               | <b>32,703,714.56</b> | <b>175,907,397.00</b>     | <b>6,707,430.00</b>        | <b>4.0%</b>      |
| <b>FEDERAL REVENUE</b>                                      |                |              |                       |                                     |                      |                           |                            |                  |
| Maintenance and Operations                                  |                | 8110         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                               |                | 8181         | 3,842,939.00          | 4,481,093.00                        | 0.00                 | 4,481,093.00              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                      |                | 8182         | 541,738.00            | 541,738.00                          | 519,262.00           | 541,738.00                | 0.00                       | 0.0%             |
| Child Nutrition Programs                                    |                | 8220         | 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                       | 0.0%             |
| Flood Control Funds   |                | 8270         | 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                       | 0.0%             |
| FEMA  |                | 8281         | 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                       | 0.0%             |
| Pass-Through Revenues from Federal Sources                  |                | 8287         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |

| Description   | Resource Codes                        | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---------------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected        | 3010                                  | 8290         | 12,754,420.00        | 14,466,084.00                       | 6,602,752.00        | 14,242,215.00             | (223,869.00)               | -1.5%            |
| NCLB: Title I, Part D, Local Delinquent Program                     | 3025                                  | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title II, Part A, Teacher Quality                             | 4035                                  | 8290         | 2,158,116.00         | 2,158,116.00                        | 0.00                | 2,262,708.00              | 104,592.00                 | 4.8%             |
| NCLB: Title III, Immigration Education Program                      | 4201                                  | 8290         | 44,710.00            | 44,710.00                           | 0.00                | 44,710.00                 | 0.00                       | 0.0%             |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                  | 8290         | 943,732.00           | 943,732.00                          | 0.00                | 943,732.00                | 0.00                       | 0.0%             |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                  | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other No Child Left Behind  | 3011-3020, 3026-3205, 4036-4126, 5510 | 8290         | 741,234.00           | 741,234.00                          | 629,438.72          | 741,234.00                | 0.00                       | 0.0%             |
| Vocational and Applied Technology Education                         | 3500-3699                             | 8290         | 284,701.00           | 284,701.00                          | 0.00                | 284,701.00                | 0.00                       | 0.0%             |
| Safe and Drug Free Schools  | 3700-3799                             | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue   | All Other                             | 8290         | 127,361.00           | 198,048.00                          | 0.00                | 198,048.00                | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                       |              | <b>21,438,951.00</b> | <b>23,859,456.00</b>                | <b>7,751,452.72</b> | <b>23,740,179.00</b>      | <b>(119,277.00)</b>        | <b>-0.5%</b>     |
| <b>OTHER STATE REVENUE</b>  |                                       |              |                      |                                     |                     |                           |                            |                  |
| Other State Apportionments  |                                       |              |                      |                                     |                     |                           |                            |                  |
| Community Day School Additional Funding Current Year                | 2430                                  | 8311         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years   | 2430                                  | 8319         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Entitlement Current Year                                      | 6355-6360                             | 8311         | 649,456.00           | 649,456.00                          | 4,174.30            | 10,144.00                 | (639,312.00)               | -98.4%           |
| Prior Years   | 6355-6360                             | 8319         | 0.00                 | 0.00                                | 11,218.40           | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan Current Year                          | 6500                                  | 8311         | 9,233,352.00         | 9,233,352.00                        | 4,017,724.28        | 9,233,352.00              | 0.00                       | 0.0%             |
| Prior Years   | 6500                                  | 8319         | 0.00                 | 0.00                                | (617,065.20)        | 0.00                      | 0.00                       | 0.0%             |
| Home-to-School Transportation                                       | 7230                                  | 8311         | 1,626,710.00         | 0.00                                | 550,722.00          | 0.00                      | 0.00                       | 0.0%             |
| Economic Impact Aid   | 7090-7091                             | 8311         | 10,259,633.00        | 0.00                                | 1,666,509.00        | 0.00                      | 0.00                       | 0.0%             |
| Spec. Ed, Transportation  | 7240                                  | 8311         | 1,225,297.00         | 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                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                             | 8319         | 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                       | 0.0%             |
| Class Size Reduction, K-3   |                                       | 8434         | 6,280,344.00         | 0.00                                | 4,421,152.00        | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs  |                                       | 8520         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                                       |                                       | 8550         | 655,047.00           | 655,047.00                          | 0.00                | 655,047.00                | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materi                     |                                       | 8560         | 4,121,810.00         | 4,121,810.00                        | 2,294,169.57        | 4,121,810.00              | 0.00                       | 0.0%             |
| Tax Relief Subventions  |                                       |              |                      |                                     |                     |                           |                            |                  |
| Restricted Levies - Other   |                                       |              |                      |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions  |                                       | 8575         | 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                       | 0.0%             |
| Pass-Through Revenues from State Sources                            |                                       | 8587         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)                            | 6010                                  | 8590         | 2,930,012.00         | 2,930,012.00                        | 2,539,492.91        | 2,930,012.00              | 0.00                       | 0.0%             |
| Charter School Facility Grant                                       | 6030                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds  | 6650, 6690                            | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Healthy Start   | 6240                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Specialized Secondary   | 7370                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Community Violence Prevention Grant                          | 7391                                  | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                                    | 7400                                  | 8590         | 6,087,688.00         | 6,087,688.00                        | 0.00                | 6,087,688.00              | 0.00                       | 0.0%             |
| All Other State Revenue   | All Other                             | 8590         | 23,668,904.00        | 9,456,867.00                        | 10,184,569.81       | 8,119,510.00              | (1,337,357.00)             | -14.1%           |

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

| Description                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| TOTAL, OTHER STATE REVENUE |                |              | 66,738,253.00       | 33,134,232.00                       | 25,072,667.07       | 31,157,563.00             | (1,976,669.00)             | -6.0%            |

| Description  | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                       |                                     |                      |                           |                            |                  |
| Other Local Revenue                                      |                |              |                       |                                     |                      |                           |                            |                  |
| County and District Taxes                                |                |              |                       |                                     |                      |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                       |                                     |                      |                           |                            |                  |
| Secured Roll   |                | 8615         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll   |                | 8616         | 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                       | 0.0%             |
| Supplemental Taxes                                       |                | 8618         | 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                       | 0.0%             |
| Other  |                | 8622         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                       |                                     |                      |                           |                            |                  |
| Not Subject to LCFF/RL Deduction                         |                | 8625         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF/Revenue  |                |              |                       |                                     |                      |                           |                            |                  |
| Limit Taxes  |                | 8629         | 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                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 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                       | 0.0%             |
| All Other Sales  |                | 8639         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 800,000.00            | 800,000.00                          | 82,092.00            | 800,000.00                | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 400,000.00            | 400,000.00                          | (0.02)               | 400,000.00                | 0.00                       | 0.0%             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                       |                                     |                      |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Transportation Services                                  | 7230, 7240     | 8677         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     | All Other      | 8677         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                |                | 8681         | 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                       | 0.0%             |
| Other Local Revenue                                      |                |              |                       |                                     |                      |                           |                            |                  |
| Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment |                | 8691         | 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                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 0.00                  | 22,500.00                           | 35,337.08            | 22,500.00                 | 0.00                       | 0.0%             |
| Tuition  |                | 8710         | 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                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                       |                                     |                      |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                       |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From JPAs  | 6500           | 8793         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers  |                |              |                       |                                     |                      |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6360           | 8792         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| From JPAs  | 6360           | 8793         | 0.00                  | 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                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 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                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,200,000.00</b>   | <b>1,222,500.00</b>                 | <b>117,429.06</b>    | <b>1,222,500.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>216,647,678.00</b> | <b>227,416,155.00</b>               | <b>65,645,263.41</b> | <b>232,027,639.00</b>     | <b>4,611,484.00</b>        | <b>2.0%</b>      |

| Description   | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                       |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 86,502,230.00         | 88,621,857.00                       | 8,761,746.77         | 86,371,772.00             | 2,250,085.00               | 2.5%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 5,070,142.00          | 4,860,394.00                        | 729,588.73           | 4,771,300.00              | 89,094.00                  | 1.8%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 8,536,533.00          | 9,937,064.00                        | 2,085,992.83         | 9,336,831.00              | 600,233.00                 | 6.0%             |
| Other Certificated Salaries                                 |                | 1900         | 390,790.00            | 129,186.00                          | 24,306.61            | 129,186.00                | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>100,499,695.00</b> | <b>103,548,501.00</b>               | <b>11,601,634.94</b> | <b>100,609,089.00</b>     | <b>2,939,412.00</b>        | <b>2.8%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                       |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 4,776,853.00          | 5,257,025.00                        | 655,777.89           | 5,436,075.00              | (179,050.00)               | -3.4%            |
| Classified Support Salaries                                 |                | 2200         | 14,471,787.00         | 14,070,430.00                       | 3,046,359.73         | 13,625,722.00             | 444,708.00                 | 3.2%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 6,240,465.00          | 6,408,877.00                        | 1,525,075.92         | 6,184,789.00              | 224,088.00                 | 3.5%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 7,682,906.00          | 8,057,016.00                        | 1,726,908.21         | 7,862,811.00              | 194,205.00                 | 2.4%             |
| Other Classified Salaries                                   |                | 2900         | 1,796,272.00          | 1,832,123.00                        | 184,407.39           | 1,828,787.00              | 3,336.00                   | 0.2%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>34,968,283.00</b>  | <b>35,625,471.00</b>                | <b>7,138,529.14</b>  | <b>34,938,184.00</b>      | <b>687,287.00</b>          | <b>1.9%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                       |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 8,047,493.00          | 8,253,577.00                        | 945,924.65           | 8,015,054.00              | 238,523.00                 | 2.9%             |
| PERS  |                | 3201-3202    | 4,638,628.00          | 4,803,876.00                        | 903,654.88           | 4,524,506.00              | 279,370.00                 | 5.8%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 4,026,226.00          | 4,158,666.00                        | 742,796.40           | 3,981,871.00              | 176,795.00                 | 4.3%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 12,663,080.00         | 13,185,565.00                       | 1,103,702.60         | 12,381,458.00             | 804,107.00                 | 6.1%             |
| Unemployment Insurance                                      |                | 3501-3502    | 76,957.00             | 72,658.00                           | 9,820.03             | 72,022.00                 | 636.00                     | 0.9%             |
| Workers' Compensation                                       |                | 3601-3602    | 4,406,159.00          | 4,488,792.00                        | 610,045.62           | 4,428,099.00              | 60,693.00                  | 1.4%             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                  | 269,407.00                          | (10,154.89)          | 269,407.00                | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| PERS Reduction  |                | 3801-3802    | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                  | 1,903,523.00                        | 1,931,694.02         | 1,893,523.00              | 10,000.00                  | 0.5%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>33,858,543.00</b>  | <b>37,136,064.00</b>                | <b>6,237,483.31</b>  | <b>35,565,940.00</b>      | <b>1,570,124.00</b>        | <b>4.2%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                       |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 633,261.00            | 29,000.00                           | 299.37               | 29,000.00                 | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 939,982.00            | 1,837,700.00                        | 1,415,151.75         | 1,973,355.00              | (135,655.00)               | -7.4%            |
| Materials and Supplies                                      |                | 4300         | 6,823,695.00          | 6,460,194.38                        | 1,460,519.42         | 7,682,041.00              | (1,221,846.62)             | -18.9%           |
| Noncapitalized Equipment                                    |                | 4400         | 309,330.00            | 911,338.62                          | 194,822.74           | 1,106,947.00              | (195,608.38)               | -21.5%           |
| Food  |                | 4700         | 165,000.00            | 140,000.00                          | 22,152.92            | 140,000.00                | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>8,871,268.00</b>   | <b>9,378,233.00</b>                 | <b>3,092,946.20</b>  | <b>10,931,343.00</b>      | <b>(1,553,110.00)</b>      | <b>-16.6%</b>    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                       |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 338,064.00            | 371,415.00                          | 94,696.29            | 406,868.00                | (35,453.00)                | -9.5%            |
| Dues and Memberships  |                | 5300         | 39,250.00             | 103,801.00                          | 47,599.92            | 103,801.00                | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 1,356,966.00          | 1,358,797.00                        | 615,313.77           | 1,358,797.00              | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 5,064,242.00          | 5,395,694.00                        | 1,861,993.30         | 5,395,694.00              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 2,874,841.00          | 2,880,019.50                        | 735,849.88           | 2,880,819.00              | (799.50)                   | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                  | 0.00                                | (15.00)              | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 1,646.00              | (7,336.00)                          | (835.70)             | (7,336.00)                | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 21,935,469.00         | 21,833,527.50                       | 3,242,965.15         | 24,456,674.00             | (2,623,146.50)             | -12.0%           |
| Communications  |                | 5900         | 1,338,650.00          | 1,535,202.00                        | 457,505.94           | 1,535,202.00              | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>32,949,128.00</b>  | <b>33,471,120.00</b>                | <b>7,055,073.55</b>  | <b>36,130,519.00</b>      | <b>(2,659,399.00)</b>      | <b>-7.9%</b>     |

| Description   | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                       |                                     |                      |                           |                            |                  |
| Land  |                | 6100         | 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                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 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                       | 0.0%             |
| Equipment   |                | 6400         | 0.00                  | 80,000.00                           | 6,500.00             | 80,000.00                 | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>           | <b>80,000.00</b>                    | <b>6,500.00</b>      | <b>80,000.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                       |                                     |                      |                           |                            |                  |
| Tuition   |                |              |                       |                                     |                      |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 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                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                       |                                     |                      |                           |                            |                  |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices  |                | 7142         | 5,902,334.00          | 5,902,334.00                        | 1,203,307.00         | 5,902,334.00              | 0.00                       | 0.0%             |
| Payments to JPAs  |                | 7143         | 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                       | 0.0%             |
| To County Offices   |                | 7212         | 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                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                             |                |              |                       |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6500           | 7221         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6500           | 7222         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6500           | 7223         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments   |                |              |                       |                                     |                      |                           |                            |                  |
| To Districts or Charter Schools   | 6360           | 7221         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To County Offices   | 6360           | 7222         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| To JPAs   | 6360           | 7223         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments   |                |              |                       |                                     |                      |                           |                            |                  |
| All Other Transfers   | All Other      | 7221-7223    | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7281-7283    | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Debt Service  |                |              |                       |                                     |                      |                           |                            |                  |
| Debt Service - Interest   |                | 7438         | 1,275,044.00          | 1,275,044.00                        | 1,500.00             | 1,275,044.00              | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 1,505,000.00          | 1,505,000.00                        | 0.00                 | 1,505,000.00              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>8,682,378.00</b>   | <b>8,682,378.00</b>                 | <b>1,204,807.00</b>  | <b>8,682,378.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                       |                                     |                      |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (753,178.00)          | (753,178.00)                        | 0.00                 | (753,178.00)              | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | <b>(753,178.00)</b>   | <b>(753,178.00)</b>                 | <b>0.00</b>          | <b>(753,178.00)</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>219,076,117.00</b> | <b>227,168,589.00</b>               | <b>36,336,974.14</b> | <b>226,184,275.00</b>     | <b>984,314.00</b>          | <b>0.4%</b>      |



| Description  | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C)   | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| From: Special Reserve Fund   |                | 8912         | 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                       | 0.0%             |
| Other Authorized Interfund Transfers In                                |                | 8919         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                               |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| To: Child Development Fund   |                | 7611         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund   |                | 7612         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/ County School Facilities Fund          |                | 7613         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| To: Deferred Maintenance Fund  |                | 7615         | 1,867,825.00          | 3,600,000.00                        | 1,867,825.00          | 3,600,000.00              | 0.00                       | 0.0%             |
| To: Cafeteria Fund   |                | 7616         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                               |                | 7619         | 800,000.00            | 800,000.00                          | 800,000.00            | 800,000.00                | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                              |                |              | <b>2,667,825.00</b>   | <b>4,400,000.00</b>                 | <b>2,667,825.00</b>   | <b>4,400,000.00</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                       |                | 8931         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>Proceeds</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| Proceeds from Sale/Lease-Purchase of Land/Buildings                    |                | 8953         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>Other Sources</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds<br>Proceeds from Certificates of Participation |                | 8971         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases   |                | 8972         | 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                       | 0.0%             |
| All Other Financing Sources  |                | 8979         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>  |                |              |                       |                                     |                       |                           |                            |                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                        |                | 7651         | 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                       | 0.0%             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>   |                |              |                       |                                     |                       |                           |                            |                  |
| Contributions from Unrestricted Revenues                               |                | 8980         | 0.00                  | 0.00                                | 0.00                  | 0.00                      |                            |                  |
| Contributions from Restricted Revenues                                 |                | 8990         | 0.00                  | 0.00                                | 0.00                  | 0.00                      |                            |                  |
| Transfers of Restricted Balances                                       |                | 8997         | 0.00                  | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>  |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>           | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                             |                |              |                       |                                     |                       |                           |                            |                  |
| <b>(a - b + c - d + e)</b>   |                |              | <b>(2,667,825.00)</b> | <b>(4,400,000.00)</b>               | <b>(2,667,825.00)</b> | <b>(4,400,000.00)</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| Resource                  | Description                                 | 2013-14               |
|---------------------------|---|-----------------------|
|                           |   | Projected Year Totals |
| 5810                      | Other Restricted Federal                    | 1,177,796.87          |
| 6300                      | Lottery: Instructional Materials            | 987,339.50            |
| 6512                      | Special Ed: Mental Health Services          | 1,311,560.91          |
| 7090                      | Economic Impact Aid (EIA): State Compens:   | 0.20                  |
| 7240                      | Transportation: Special Education (Severely | 0.12                  |
| 7400                      | Quality Education Investment Act            | 355,809.61            |
| 7405                      | Common Core State Standards Implementat     | 4,942,000.00          |
| 9010                      | Other Restricted Local                      | 5,797,239.96          |
| Total, Restricted Balance |   | <u>14,571,747.17</u>  |

# **Adult Education**

## **Fund 11.0**

This fund is used to account separately for federal, state, and local revenue for adult education programs. Moneys in this fund shall be expended for adult education purposes only.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Adult Education Fund (11)**

**Changes to Revenues**

|                                   |                   |
|-----------------------------------|-------------------|
| • Decrease in Federal Revenue     | \$ (62,870)       |
| • Increase in Other State Revenue | <u>331,577</u>    |
| <b>Total Increase in Revenue</b>  | <b>\$ 268,707</b> |

**Changes to Expenditures**

|  |                   |
|--|-------------------|
| • Increase in Certificated Salaries due to additional staffing and sub costs | \$ 415,713        |
| • Decrease in Classified Salaries due to reduction in staffing               | \$ (74,881)       |
| • Increase in Employee Benefits associated with staffing changes             | \$ 48,161         |
| • Decrease in All Other Expenditures due to Funding changes                  | <u>\$ (179)</u>   |
| <b>Total Increase in Expenditures</b>  | <b>\$ 388,814</b> |

|   |                    |
|---|--------------------|
| <b>NET CHANGE IN THE ADULT EDUCATION FUND BALANCE</b> | <b>\$(120,107)</b> |
|---|--------------------|

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 144,272.00             | 81,402.00                                 | (5,377.00)             | 81,402.00                       | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 331,577.00                                | 0.00                   | 331,577.00                      | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 41,984.00              | 41,984.00                                 | 2,150.00               | 41,984.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 186,256.00             | 454,963.00                                | (3,227.00)             | 454,963.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 336,325.00             | 752,992.00                                | 206,186.77             | 752,038.00                      | 954.00                           | 0.1%                             |
| 2) Classified Salaries  |                | 2000-2999               | 230,801.00             | 155,920.00                                | 56,675.64              | 155,920.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 212,936.00             | 261,221.00                                | 42,323.97              | 261,097.00                      | 124.00                           | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 36,441.00              | 24,934.00                                 | 1,625.90               | 26,012.00                       | (1,078.00)                       | -4.3%                            |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 3,554.00                                  | 3,422.08               | 3,554.00                        | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 6,696.00                                  | 0.00                   | 6,696.00                        | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 1,395.00               | 1,395.00                                  | 0.00                   | 1,395.00                        | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 817,898.00             | 1,206,712.00                              | 310,234.36             | 1,206,712.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (631,642.00)           | (751,749.00)                              | (313,461.36)           | (751,749.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 800,000.00             | 800,000.00                                | 800,000.00             | 800,000.00                      | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 800,000.00             | 800,000.00                                | 800,000.00             | 800,000.00                      |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 168,358.00             | 48,251.00                                 | 486,538.64             | 48,251.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              | 35,576.89              | 35,576.89                                 |                        | 35,576.89                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 35,576.89              | 35,576.89                                 |                        | 35,576.89                       |                                  |                                  |
| d) Other Restatements  |                |              | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 35,576.89              | 35,576.89                                 |                        | 35,576.89                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 203,934.89             | 83,827.89                                 |                        | 83,827.89                       |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                |              | 0.00                   | 1.98                                      |                        | 1.98                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stablization Arrangements                                      |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              | 203,934.91             | 83,825.91                                 |                        | 83,825.91                       |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | (0.02)                 | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                  |              |                     |                                     |                     |                           |                            |                         |
| LCFF/Revenue Limit Transfers                             |                  |              |                     |                                     |                     |                           |                            |                         |
| LCFF/RL Transfers - Current Year                         |                  | 8091         | 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                       | 0.0%                    |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                  |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>FEDERAL REVENUE</b>                                   |                  |              |                     |                                     |                     |                           |                            |                         |
| Interagency Contracts Between LEAs                       |                  | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| No Child Left Behind                                     | 3105, 3200, 4045 | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Vocational and Applied Technology Education              | 3500-3699        | 8290         | 29,305.00           | 29,305.00                           | 0.00                | 29,305.00                 | 0.00                       | 0.0%                    |
| Safe and Drug Free Schools                               | 3700-3799        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                                | All Other        | 8290         | 114,967.00          | 52,097.00                           | (5,377.00)          | 52,097.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                  |              | <b>144,272.00</b>   | <b>81,402.00</b>                    | <b>(5,377.00)</b>   | <b>81,402.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER STATE REVENUE</b>                               |                  |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                               |                  |              |                     |                                     |                     |                           |                            |                         |
| All Other State Apportionments - Current Year            | All Other        | 8311         | 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                       | 0.0%                    |
| All Other State Revenue                                  |                  | 8590         | 0.00                | 331,577.00                          | 0.00                | 331,577.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                  |              | <b>0.00</b>         | <b>331,577.00</b>                   | <b>0.00</b>         | <b>331,577.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER LOCAL REVENUE</b>                               |                  |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                  |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                               |                  | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Leases and Rentals                                       |                  | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                  | 8660         | 3,574.00            | 3,574.00                            | 0.00                | 3,574.00                  | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                  | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts                                       |                  |              |                     |                                     |                     |                           |                            |                         |
| Adult Education Fees                                     |                  | 8671         | 38,410.00           | 38,410.00                           | 2,150.00            | 38,410.00                 | 0.00                       | 0.0%                    |
| Interagency Services                                     |                  | 8677         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue                                      |                  |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                  |                  | 8699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tuition  |                  | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                  |              | <b>41,984.00</b>    | <b>41,984.00</b>                    | <b>2,150.00</b>     | <b>41,984.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL REVENUES</b>                                    |                  |              | <b>186,256.00</b>   | <b>454,963.00</b>                   | <b>(3,227.00)</b>   | <b>454,963.00</b>         |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 217,990.00             | 624,073.00                                | 174,155.80             | 623,119.00                      | 954.00                           | 0.2%                             |
| Certificated Pupil Support Salaries                    |                | 1200         | 8,576.00               | 11,815.00                                 | 2,754.96               | 11,815.00                       | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 109,759.00             | 117,104.00                                | 29,276.01              | 117,104.00                      | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>336,325.00</b>      | <b>752,992.00</b>                         | <b>206,186.77</b>      | <b>752,038.00</b>               | <b>954.00</b>                    | <b>0.1%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 27,265.00              | 27,369.00                                 | 6,370.49               | 27,369.00                       | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 47,080.00              | 7,909.00                                  | 8,940.09               | 7,909.00                        | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 156,456.00             | 120,642.00                                | 41,365.06              | 120,642.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>230,801.00</b>      | <b>155,920.00</b>                         | <b>56,675.64</b>       | <b>155,920.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 45,850.00              | 94,486.00                                 | 3,455.43               | 94,407.00                       | 79.00                            | 0.1%                             |
| PERS   |                | 3201-3202    | 26,350.00              | 32,541.00                                 | 12,127.27              | 32,541.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 31,560.00              | 31,283.00                                 | 10,640.29              | 31,269.00                       | 14.00                            | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 64,625.00              | 70,247.00                                 | 7,423.84               | 70,247.00                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 10,285.00              | 458.00                                    | 134.18                 | 458.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 34,266.00              | 30,206.00                                 | 8,542.96               | 30,175.00                       | 31.00                            | 0.1%                             |
| OPEB, Allocated  |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS Reduction   |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                   | 2,000.00                                  | 0.00                   | 2,000.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>212,936.00</b>      | <b>261,221.00</b>                         | <b>42,323.97</b>       | <b>261,097.00</b>               | <b>124.00</b>                    | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                    |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 36,441.00              | 24,934.00                                 | 1,625.90               | 26,012.00                       | (1,078.00)                       | -4.3%                            |
| Noncapitalized Equipment                               |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>36,441.00</b>       | <b>24,934.00</b>                          | <b>1,625.90</b>        | <b>26,012.00</b>                | <b>(1,078.00)</b>                | <b>-4.3%</b>                     |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 0.00                   | 3,554.00                                  | 2,595.00               | 3,554.00                        | 0.00                             | 0.0%                             |
| Transfers of Direct Costs   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 0.00                   | 0.00                                      | 827.08                 | 0.00                            | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>0.00</b>            | <b>3,554.00</b>                           | <b>3,422.08</b>        | <b>3,554.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Land  |                | 6100         | 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                             | 0.0%                             |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment   |                | 6400         | 0.00                   | 6,696.00                                  | 0.00                   | 6,696.00                        | 0.00                             | 0.0%                             |
| Equipment Replacement   |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>            | <b>6,696.00</b>                           | <b>0.00</b>            | <b>6,696.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition   |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to County Offices  |                | 7142         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to JPAs  |                | 7143         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service  |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest   |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 1,395.00               | 1,395.00                                  | 0.00                   | 1,395.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>1,395.00</b>        | <b>1,395.00</b>                           | <b>0.00</b>            | <b>1,395.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>817,898.00</b>      | <b>1,206,712.00</b>                       | <b>310,234.36</b>      | <b>1,206,712.00</b>             |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 800,000.00             | 800,000.00                                | 800,000.00             | 800,000.00                      | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | 800,000.00             | 800,000.00                                | 800,000.00             | 800,000.00                      | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund   |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                    |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds  |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Certificates of Participation                        |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources  |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Uses   |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                             |                | 8990         | 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                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 800,000.00             | 800,000.00                                | 800,000.00             | 800,000.00                      |                                  |                                  |

| <u>Resource</u>           | <u>Description</u>                         | <u>2013/14<br/>Projected Year Totals</u> |
|---------------------------|--|--|
| 3913                      | Adult Education: Adult Secondary Education | 1.98                                     |
| Total, Restricted Balance |  | <u>1.98</u>                              |

# **Child Development Fund 12.0**

This fund is used to account separately for federal, state, and local revenues to operate child development programs. Moneys may be used only for expenditures for the operation of child development programs.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Child Development Fund (12)**

**Changes to Revenues**

|                                   |           |                 |
|-----------------------------------|-----------|-----------------|
| • Decrease in Other State Revenue | \$        | ( 6,174)        |
| <b>Total Decrease in Revenue</b>  | <b>\$</b> | <b>( 6,174)</b> |

**Changes to Expenditures**

|   |           |                |
|---|-----------|----------------|
| • Increase in Certificated Salaries budgeted due to additional staffing | \$        | 139,451        |
| • Decrease in Classified Salaries budgeted due to staffing changes      |           | (125,204)      |
| • Decrease in Employee Benefits budgeted due to staffing changes        |           | (110,272)      |
| • Increase in All Other Expenditures                                    |           | 89,851         |
| <b>Total Decrease in Expenditures</b>                                   | <b>\$</b> | <b>(6,174)</b> |

|   |           |          |
|---|-----------|----------|
| <b>NET CHANGE IN THE CHILD DEVELOPMENT FUND BALANCE</b> | <b>\$</b> | <b>0</b> |
|---|-----------|----------|

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 1,623,249.00           | 1,617,075.00                              | 252,105.00             | 1,617,075.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 3,000.00               | 3,000.00                                  | 0.00                   | 3,000.00                        | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 1,626,249.00           | 1,620,075.00                              | 252,105.00             | 1,620,075.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 612,608.00             | 762,646.00                                | 102,307.89             | 752,059.00                      | 10,587.00                        | 1.4%                             |
| 2) Classified Salaries  |                | 2000-2999               | 445,044.00             | 319,840.00                                | 54,681.70              | 319,840.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 456,855.00             | 347,959.00                                | 41,439.88              | 346,583.00                      | 1,376.00                         | 0.4%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 47,888.00                                 | 0.00                   | 59,851.00                       | (11,963.00)                      | -25.0%                           |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 20,000.00                                 | 0.00                   | 20,000.00                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 108,742.00             | 108,742.00                                | 0.00                   | 108,742.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,623,249.00           | 1,617,075.00                              | 198,429.47             | 1,617,075.00                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 3,000.00               | 3,000.00                                  | 53,675.53              | 3,000.00                        |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 3,000.00               | 3,000.00                                  | 53,675.53              | 3,000.00                        |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              | 9791                   | 4,423.70                                  | 4,423.70               | 4,423.70                        | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              | 9793                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                        | 4,423.70                                  | 4,423.70               | 4,423.70                        |                                  |                                  |
| d) Other Restatements  |                |              | 9795                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                        | 4,423.70                                  | 4,423.70               | 4,423.70                        |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                        | 7,423.70                                  | 7,423.70               | 7,423.70                        |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              | 9711                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Stores   |                |              | 9712                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                |              | 9713                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| All Others   |                |              | 9719                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| b) Restricted  |                |              | 9740                   | 3,448.57                                  | 3,448.57               | 3,448.57                        |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                |              | 9750                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Other Commitments  |                |              | 9760                   | 3,975.13                                  | 3,975.13               | 3,975.13                        |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              | 9780                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                |              | 9789                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | 9790                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                     |                | 8220         | 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                             | 0.0%                             |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                    | All Other      | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                     |                | 8520         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Child Development Apportionments                             |                | 8530         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Pass-Through Revenues from State Sources                     |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| State Preschool  | 6105           | 8590         | 1,623,249.00           | 1,617,075.00                              | 0.00                   | 1,617,075.00                    | 0.00                             | 0.0%                             |
| All Other State Revenue                                      | All Other      | 8590         | 0.00                   | 0.00                                      | 252,105.00             | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                            |                |              | <b>1,623,249.00</b>    | <b>1,617,075.00</b>                       | <b>252,105.00</b>      | <b>1,617,075.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                                   |                | 8631         | 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                             | 0.0%                             |
| Interest   |                | 8660         | 3,000.00               | 3,000.00                                  | 0.00                   | 3,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts   |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Development Parent Fees                                |                | 8673         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interagency Services   |                | 8677         | 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                             | 0.0%                             |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                      |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                            |                |              | <b>3,000.00</b>        | <b>3,000.00</b>                           | <b>0.00</b>            | <b>3,000.00</b>                 | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                       |                |              | <b>1,626,249.00</b>    | <b>1,620,075.00</b>                       | <b>252,105.00</b>      | <b>1,620,075.00</b>             |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 510,404.00             | 657,753.00                                | 76,111.86              | 647,166.00                      | 10,587.00                        | 1.6%                             |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 102,204.00             | 104,893.00                                | 26,196.03              | 104,893.00                      | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>612,608.00</b>      | <b>762,646.00</b>                         | <b>102,307.89</b>      | <b>752,059.00</b>               | <b>10,587.00</b>                 | <b>1.4%</b>                      |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 370,755.00             | 269,395.00                                | 42,195.34              | 269,395.00                      | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 74,289.00              | 50,445.00                                 | 12,486.36              | 50,445.00                       | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>445,044.00</b>      | <b>319,840.00</b>                         | <b>54,681.70</b>       | <b>319,840.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 40,611.00              | 31,289.00                                 | 5,029.99               | 30,416.00                       | 873.00                           | 2.8%                             |
| PERS   |                | 3201-3202    | 91,981.00              | 80,463.00                                 | 10,271.72              | 80,463.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 72,749.00              | 58,828.00                                 | 8,193.77               | 58,674.00                       | 154.00                           | 0.3%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 206,967.00             | 139,662.00                                | 14,762.97              | 139,662.00                      | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 675.00                 | 540.00                                    | 79.27                  | 535.00                          | 5.00                             | 0.9%                             |
| Workers' Compensation                                  |                | 3601-3602    | 43,872.00              | 35,177.00                                 | 5,102.16               | 34,833.00                       | 344.00                           | 1.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS Reduction   |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                   | 2,000.00                                  | (2,000.00)             | 2,000.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>456,855.00</b>      | <b>347,959.00</b>                         | <b>41,439.88</b>       | <b>346,583.00</b>               | <b>1,376.00</b>                  | <b>0.4%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                    |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 0.00                   | 37,888.00                                 | 0.00                   | 49,851.00                       | (11,963.00)                      | -31.6%                           |
| Noncapitalized Equipment                               |                | 4400         | 0.00                   | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| Food   |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>0.00</b>            | <b>47,888.00</b>                          | <b>0.00</b>            | <b>59,851.00</b>                | <b>(11,963.00)</b>               | <b>-25.0%</b>                    |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 0.00                   | 7,000.00                                  | 0.00                   | 7,000.00                        | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 0.00                   | 8,000.00                                  | 0.00                   | 8,000.00                        | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                   | 5,000.00                                  | 0.00                   | 5,000.00                        | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 0.00                   | 20,000.00                                 | 0.00                   | 20,000.00                       | 0.00                             | 0.0%                             |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Land  |                | 6100         | 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                             | 0.0%                             |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment   |                | 6400         | 0.00                   | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| Equipment Replacement   |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 0.00                   | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service  |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest   |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 108,742.00             | 108,742.00                                | 0.00                   | 108,742.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | 108,742.00             | 108,742.00                                | 0.00                   | 108,742.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL EXPENDITURES</b>   |                |              | 1,623,249.00           | 1,617,075.00                              | 198,429.47             | 1,617,075.00                    |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund  |                | 8911         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds   |                | 8971         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Certificates of Participation                       |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Capital Leases                                      |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 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                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| <u>Resource</u>           | <u>Description</u>                              | <u>2013/14<br/>Projected Year Totals</u> |
|---------------------------|---|--|
| 6130                      | Child Development: Center-Based Reserve Account | 3,448.57                                 |
| Total, Restricted Balance |   | <u>3,448.57</u>                          |

# **Cafeteria Fund**

## **13.0**

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of District's food service program.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Cafeteria Fund (13)**

**Changes to Revenues**

|                                       |                 |
|---------------------------------------|-----------------|
| • Increase in Estimated State Revenue | <u>3,776</u>    |
| <b>Total Increase in Revenues</b>     | <b>\$ 3,776</b> |

**Changes to Expenditures**

|  |                      |
|--|----------------------|
| • Decrease in Classified Salaries budgeted due to staffing changes | \$ ( 373,153)        |
| • Increase in Employee Benefits budgeted due to more participation | 33,354               |
| • Increase in All Other Expenditures                               | <u>56,666</u>        |
| <b>Total Decrease in Expenditures</b>                              | <b>\$ ( 283,133)</b> |

|   |                   |
|---|-------------------|
| <b>NET CHANGE IN THE CAFETERIA FUND BALANCE</b> | <b>\$ 286,909</b> |
|---|-------------------|

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 11,830,707.00          | 11,830,707.00                             | 99,098.92              | 11,830,707.00                   | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 905,488.00             | 909,264.00                                | 3,399.40               | 909,264.00                      | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 80,000.00              | 80,000.00                                 | 1,430.18               | 80,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 12,816,195.00          | 12,819,971.00                             | 103,928.50             | 12,819,971.00                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 4,967,203.00           | 4,869,169.00                              | 643,190.93             | 4,594,050.00                    | 275,119.00                       | 5.7%                             |
| 3) Employee Benefits  |                | 3000-3999               | 1,604,541.00           | 1,717,277.00                              | 187,519.98             | 1,637,895.00                    | 79,382.00                        | 4.6%                             |
| 4) Books and Supplies   |                | 4000-4999               | 5,165,602.00           | 5,194,134.00                              | 948,051.51             | 5,194,134.00                    | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 905,258.00             | 933,392.00                                | 213,935.08             | 933,392.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 643,041.00             | 643,041.00                                | 0.00                   | 643,041.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 13,285,645.00          | 13,357,013.00                             | 1,992,697.50           | 13,002,512.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (469,450.00)           | (537,042.00)                              | (1,888,769.00)         | (182,541.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (469,450.00)           | (537,042.00)                              | (1,888,769.00)         | (182,541.00)                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,167,942.14           | 2,167,942.14                              |                        | 2,167,942.14                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,167,942.14           | 2,167,942.14                              |                        | 2,167,942.14                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,167,942.14           | 2,167,942.14                              |                        | 2,167,942.14                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,698,492.14           | 1,630,900.14                              |                        | 1,985,401.14                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted  |                | 9740         | 1,666,866.68           | 1,599,274.68                              |                        | 1,953,775.68                    |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 31,625.46              | 31,625.46                                 |                        | 31,625.46                       |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>REVENUE LIMIT SOURCES</b>                             |                |              |                      |                                     |                     |                           |                            |                         |
| <u>Revenue Limit Transfers</u>                           |                |              |                      |                                     |                     |                           |                            |                         |
| Unrestricted RL Transfers - Current Year                 | 0000           | 8091         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other RL Transfers - Current Year                    | All Other      | 8091         | 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                       | 0.0%                    |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                      |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>FEDERAL REVENUE</b>                                   |                |              |                      |                                     |                     |                           |                            |                         |
| Child Nutrition Programs                                 |                | 8220         | 11,830,707.00        | 11,830,707.00                       | 99,098.92           | 11,830,707.00             | 0.00                       | 0.0%                    |
| All Other Federal Revenue                                |                | 8290         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>11,830,707.00</b> | <b>11,830,707.00</b>                | <b>99,098.92</b>    | <b>11,830,707.00</b>      | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                      |                                     |                     |                           |                            |                         |
| Child Nutrition Programs                                 |                | 8520         | 905,488.00           | 909,264.00                          | 3,399.40            | 909,264.00                | 0.00                       | 0.0%                    |
| All Other State Revenue                                  |                | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>905,488.00</b>    | <b>909,264.00</b>                   | <b>3,399.40</b>     | <b>909,264.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                      |                                     |                     |                           |                            |                         |
| Sales  |                |              |                      |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                               |                | 8631         | 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                       | 0.0%                    |
| Leases and Rentals                                       |                | 8650         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                | 8660         | 5,000.00             | 5,000.00                            | 0.00                | 5,000.00                  | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts                                       |                |              |                      |                                     |                     |                           |                            |                         |
| Interagency Services                                     |                | 8677         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue                                      |                |              |                      |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                  |                | 8699         | 75,000.00            | 75,000.00                           | 1,430.18            | 75,000.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>80,000.00</b>     | <b>80,000.00</b>                    | <b>1,430.18</b>     | <b>80,000.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>12,816,195.00</b> | <b>12,819,971.00</b>                | <b>103,928.50</b>   | <b>12,819,971.00</b>      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Certificated Salaries                            |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                            |                | 2200         | 3,061,722.00        | 2,842,882.00                        | 316,640.38          | 2,613,748.00              | 229,134.00                 | 8.1%                    |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 1,793,121.00        | 1,874,681.00                        | 285,499.78          | 1,828,696.00              | 45,985.00                  | 2.5%                    |
| Clerical, Technical and Office Salaries                |                | 2400         | 112,360.00          | 150,166.00                          | 40,410.77           | 150,166.00                | 0.00                       | 0.0%                    |
| Other Classified Salaries                              |                | 2900         | 0.00                | 1,440.00                            | 640.00              | 1,440.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>4,967,203.00</b> | <b>4,869,169.00</b>                 | <b>643,190.93</b>   | <b>4,594,050.00</b>       | <b>275,119.00</b>          | <b>5.7%</b>             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 517,122.00          | 553,847.00                          | 69,503.76           | 527,090.00                | 26,757.00                  | 4.8%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 379,993.00          | 370,547.00                          | 58,046.94           | 352,656.00                | 17,891.00                  | 4.8%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 543,504.00          | 602,090.00                          | 37,667.47           | 575,063.00                | 27,027.00                  | 4.5%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 2,486.00            | 2,421.00                            | 378.38              | 2,315.00                  | 106.00                     | 4.4%                    |
| Workers' Compensation                                  |                | 3601-3602    | 161,436.00          | 157,372.00                          | 20,903.43           | 149,771.00                | 7,601.00                   | 4.8%                    |
| OPEB, Allocated  |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS Reduction   |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                | 31,000.00                           | 1,000.00            | 31,000.00                 | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>1,604,541.00</b> | <b>1,717,277.00</b>                 | <b>187,519.98</b>   | <b>1,637,895.00</b>       | <b>79,382.00</b>           | <b>4.6%</b>             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                    |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                 |                | 4300         | 38,956.00           | 43,956.00                           | 22,012.12           | 43,956.00                 | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                               |                | 4400         | 0.00                | 55,829.00                           | 993.50              | 55,829.00                 | 0.00                       | 0.0%                    |
| Food   |                | 4700         | 5,126,646.00        | 5,094,349.00                        | 925,045.89          | 5,094,349.00              | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>5,165,602.00</b> | <b>5,194,134.00</b>                 | <b>948,051.51</b>   | <b>5,194,134.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                      |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 6,300.00             | 6,300.00                            | 507.80              | 6,300.00                  | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                              |                | 5500         | 355,622.00           | 355,622.00                          | 33,420.28           | 355,622.00                | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 234,942.00           | 239,942.00                          | 41,113.52           | 239,942.00                | 0.00                       | 0.0%                    |
| Transfers of Direct Costs   |                | 5710         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                             |                | 5750         | (1,646.00)           | 2,336.00                            | 835.70              | 2,336.00                  | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 310,040.00           | 329,192.00                          | 138,057.78          | 329,192.00                | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>905,258.00</b>    | <b>933,392.00</b>                   | <b>213,935.08</b>   | <b>933,392.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                     |                           |                            |                         |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                      |                                     |                     |                           |                            |                         |
| Debt Service  |                |              |                      |                                     |                     |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                      |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 643,041.00           | 643,041.00                          | 0.00                | 643,041.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>643,041.00</b>    | <b>643,041.00</b>                   | <b>0.00</b>         | <b>643,041.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>13,285,645.00</b> | <b>13,357,013.00</b>                | <b>1,992,697.50</b> | <b>13,002,512.00</b>      |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund  |                | 8916         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 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                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 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                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| <u>Resource</u>           | <u>Description</u>   | <u>2013/14<br/>Projected Year Totals</u> |
|---------------------------|--|--|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 1,953,775.68                             |
| Total, Restricted Balance |  | <u>1,953,775.68</u>                      |

# **Deferred Maintenance Fund 14.0**

This fund is used to account separately for state apportionments and District contributions for deferred maintenance purposes. Moneys in this fund may be expended for major repairs or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Deferred Maintenance Fund (14)**

|  |                           |
|--|---------------------------|
| <b>Changes to Revenues</b>                                     | <b>\$ 0</b>               |
| <br>   |                           |
| <b>Changes to Expenditures</b>                                 |                           |
| • Increase in All Other Expenditures                           | <u><b>\$1,732,175</b></u> |
| • <b>Total Increase in Expenditures</b>                        | <u><b>\$1,732,175</b></u> |
| <br>   |                           |
| <b>Changes to Other Financing Sources/Uses</b>                 |                           |
| • Increase in Transfer In                                      | <u><b>\$1,732,175</b></u> |
| <b>Total Increase in Other Financing Sources/Uses</b>          | <u><b>\$1,732,175</b></u> |
| <br>   |                           |
| <b>NET CHANGE IN THE DEFERRED<br/>MAINTENANCE FUND BALANCE</b> | <b>\$ 0</b>               |

| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799            | 10,000.00           | 10,000.00                           | 0.00                | 10,000.00                 | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                      | 10,000.00           | 10,000.00                           | 0.00                | 10,000.00                 |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 150,000.00          | 150,000.00                          | 0.00                | 150,000.00                | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999            | 1,582,993.00        | 3,315,168.00                        | 53,419.64           | 3,315,168.00              | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299, 7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                      | 1,732,993.00        | 3,465,168.00                        | 53,419.64           | 3,465,168.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      |                     |                                     |                     |                           |                            |                         |
|   |                |                      | (1,722,993.00)      | (3,455,168.00)                      | (53,419.64)         | (3,455,168.00)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929            | 1,867,825.00        | 3,600,000.00                        | 1,867,825.00        | 3,600,000.00              | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979            | 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                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 1,867,825.00        | 3,600,000.00                        | 1,867,825.00        | 3,600,000.00              |                            |                         |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 144,832.00             | 144,832.00                                | 1,814,405.36           | 144,832.00                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              | 9791                   | 1,554,832.77                              | 1,554,832.77           | 1,554,832.77                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              | 9793                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                        | 1,554,832.77                              | 1,554,832.77           | 1,554,832.77                    |                                  |                                  |
| d) Other Restatements  |                |              | 9795                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                        | 1,554,832.77                              | 1,554,832.77           | 1,554,832.77                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                        | 1,699,664.77                              | 1,699,664.77           | 1,699,664.77                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              | 9711                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Stores   |                |              | 9712                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                |              | 9713                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| All Others   |                |              | 9719                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| b) Restricted  |                |              | 9740                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                |              | 9750                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Other Commitments  |                |              | 9760                   | 1,699,664.77                              | 1,699,664.77           | 1,699,664.77                    |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              | 9780                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                |              | 9789                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | 9790                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF/REVENUE LIMIT SOURCES</b>                        |                |              |                        |   |                        |                                 |                                  |                                  |
| LCFF/Revenue Limit Transfers                             |                |              |                        |   |                        |                                 |                                  |                                  |
| LCFF/RL Transfers - Current Year                         |                | 8091         | 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                             | 0.0%                             |
| <b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>                 |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>10,000.00</b>       | <b>10,000.00</b>                          | <b>0.00</b>            | <b>10,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>10,000.00</b>       | <b>10,000.00</b>                          | <b>0.00</b>            | <b>10,000.00</b>                |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CLASSIFIED SALARIES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                       |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                       |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance  |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation   |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS Reduction  |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits   |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                               |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment  |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences  |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 150,000.00          | 150,000.00                          | 0.00                | 150,000.00                | 0.00                       | 0.0%                    |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 150,000.00          | 150,000.00                          | 0.00                | 150,000.00                | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Land Improvements   |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                           |                | 6200         | 1,582,993.00        | 3,315,168.00                        | 53,419.64           | 3,315,168.00              | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 1,582,993.00        | 3,315,168.00                        | 53,419.64           | 3,315,168.00              | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL EXPENDITURES</b>   |                |              | 1,732,993.00        | 3,465,168.00                        | 53,419.64           | 3,465,168.00              |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General, Special Reserve,<br>& Building Funds                |                | 8915         | 1,867,825.00           | 3,600,000.00                              | 1,867,825.00           | 3,600,000.00                    | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>1,867,825.00</b>    | <b>3,600,000.00</b>                       | <b>1,867,825.00</b>    | <b>3,600,000.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                    |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Long-Term Debt Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Capital Leases                                       |                | 8972         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources  |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 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                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                             |                | 8990         | 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                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>1,867,825.00</b>    | <b>3,600,000.00</b>                       | <b>1,867,825.00</b>    | <b>3,600,000.00</b>             |                                  |                                  |

# **Building Fund 21.0**

This fund is used to account separately for proceeds from the sale of bonds. Moneys in this fund may be expended for capital outlay and repayment of State School Building Aid out of the proceeds from the sale of bonds.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Building Fund (21)**

|  |           |          |
|--|-----------|----------|
| <b>Changes to Revenues</b>                     | <b>\$</b> | <b>0</b> |
| <b>Changes to Expenditures</b>                 | <b>\$</b> | <b>0</b> |
| <b>NET CHANGE IN BUILDING FUND<br/>BALANCE</b> | <b>\$</b> | <b>0</b> |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 600.00                 | 600.00                                    | 0.00                   | 600.00                          | 0.00                             | 0.0%                             |
| <b>5) TOTAL REVENUES</b>  |                |                         | <b>600.00</b>          | <b>600.00</b>                             | <b>0.00</b>            | <b>600.00</b>                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>9) TOTAL EXPENDITURES</b>  |                |                         | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | <b>600.00</b>          | <b>600.00</b>                             | <b>0.00</b>            | <b>600.00</b>                   |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>   |                |                         | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 600.00                 | 600.00                                    | 0.00                   | 600.00                          |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 110,701.54             | 110,701.54                                |                        | 110,701.54                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 110,701.54             | 110,701.54                                |                        | 110,701.54                      |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 110,701.54             | 110,701.54                                |                        | 110,701.54                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 111,301.54             | 111,301.54                                |                        | 111,301.54                      |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 111,301.54             | 111,301.54                                |                        | 111,301.54                      |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| FEMA  |                | 8281         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue   |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                     |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>Restricted Levies - Other               |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions  |                | 8575         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Subventions/In-Lieu Taxes                                   |                | 8576         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue   |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies   |                |              |                        |   |                        |                                 |                                  |                                  |
| Secured Roll  |                | 8615         | 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                             | 0.0%                             |
| Prior Years' Taxes  |                | 8617         | 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                             | 0.0%                             |
| Non-Ad Valorem Taxes  |                |              |                        |   |                        |                                 |                                  |                                  |
| Parcel Taxes  |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other   |                | 8622         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Community Redevelopment Funds<br>Not Subject to RL Deduction      |                |              |                        |   |                        |                                 |                                  |                                  |
| Penalties and Interest from Delinquent<br>Non-Revenue Limit Taxes |                | 8629         | 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                             | 0.0%                             |
| Leases and Rentals  |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest  |                | 8660         | 600.00                 | 600.00                                    | 0.00                   | 600.00                          | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments          |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue   |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | 600.00                 | 600.00                                    | 0.00                   | 600.00                          | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>  |                |              | 600.00                 | 600.00                                    | 0.00                   | 600.00                          |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS  |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS Reduction  |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                         |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 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                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Other Transfers Out</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Debt Service</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: Deferred Maintenance Fund                                     |                | 7615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| County School Building Aid  |                | 8961         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 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                             | 0.0%                             |
| Proceeds from Capital Leases                                      |                | 8972         | 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                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

# **Capital Facilities**

## **Fund 25.0**

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Capital Facilities Fund (25)**

|  |           |          |
|--|-----------|----------|
| <b>Changes to Revenues</b>                                   | <b>\$</b> | <b>0</b> |
| <b>Changes to Expenditures</b>                               | <b>\$</b> | <b>0</b> |
| <b>NET CHANGE IN THE CAPITAL FACILITIES<br/>FUND BALANCE</b> | <b>\$</b> | <b>0</b> |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 208,240.00             | 208,240.00                                | 90,141.31              | 208,240.00                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 208,240.00             | 208,240.00                                | 90,141.31              | 208,240.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 304,079.00             | 304,079.00                                | 0.00                   | 304,079.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 304,079.00             | 304,079.00                                | 0.00                   | 304,079.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (95,839.00)            | (95,839.00)                               | 90,141.31              | (95,839.00)                     |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (95,839.00)            | (95,839.00)                               | 90,141.31              | (95,839.00)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 461,589.25             | 461,589.25                                |                        | 461,589.25                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 461,589.25             | 461,589.25                                |                        | 461,589.25                      |                                  |                                  |
| d) Other Restatements                                      |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 461,589.25             | 461,589.25                                |                        | 461,589.25                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 365,750.25             | 365,750.25                                |                        | 365,750.25                      |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 365,750.25             | 365,750.25                                |                        | 365,750.25                      |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Restricted Levies - Other                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions                                   |                | 8575         | 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                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Secured Roll   |                | 8615         | 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                             | 0.0%                             |
| Prior Years' Taxes                                       |                | 8617         | 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                             | 0.0%                             |
| Non-Ad Valorem Taxes                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Parcel Taxes   |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other  |                | 8622         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Community Redevelopment Funds                            |                |              |                        |   |                        |                                 |                                  |                                  |
| Not Subject to RL Deduction                              |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Non-Revenue Limit Taxes                                  |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 2,000.00               | 2,000.00                                  | 0.00                   | 2,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Fees and Contracts                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| Mitigation/Developer Fees                                |                | 8681         | 206,240.00             | 206,240.00                                | 90,141.31              | 206,240.00                      | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>208,240.00</b>      | <b>208,240.00</b>                         | <b>90,141.31</b>       | <b>208,240.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>208,240.00</b>      | <b>208,240.00</b>                         | <b>90,141.31</b>       | <b>208,240.00</b>               |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL CERTIFICATED SALARIES</b>                          |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL CLASSIFIED SALARIES</b>                            |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS Reduction  |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL EMPLOYEE BENEFITS</b>                              |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL BOOKS AND SUPPLIES</b>                             |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 299,530.00          | 299,530.00                          | 0.00                | 299,530.00                | 0.00                       | 0.0%                    |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 4,549.00            | 4,549.00                            | 0.00                | 4,549.00                  | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>      |                |              | <b>304,079.00</b>   | <b>304,079.00</b>                   | <b>0.00</b>         | <b>304,079.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 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                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Other Transfers Out</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Debt Service</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>  |                |              | <b>304,079.00</b>      | <b>304,079.00</b>                         | <b>0.00</b>            | <b>304,079.00</b>               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>County School Facilities Fund   |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings            |                | 8953         | 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                             | 0.0%                             |
| Long-Term Debt Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Certificates of Participation                        |                | 8971         | 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                             | 0.0%                             |
| Proceeds from Lease Revenue Bonds                                  |                | 8973         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources  |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 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                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

# **State School Building Lease Fund 30.0**

This fund is for the purpose of reconstructing, remodeling or replacing existing school buildings that are educationally inadequate or that do not meet present-day structural safety requirement, and acquiring new school sites and buildings for the purpose of making them available to students of the public school system.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**State School Building Lease-Purchase Fund (30)**

|   |           |          |
|---|-----------|----------|
| <b>Changes to Revenues</b>                                      | <b>\$</b> | <b>0</b> |
| <b>Changes to Expenditures</b>                                  | <b>\$</b> | <b>0</b> |
| <b>NET CHANGE IN THE STATE SCHOOL<br/>BUILDING FUND BALANCE</b> | <b>\$</b> | <b>0</b> |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 31,702.40              | 31,702.40                                 |                        | 31,702.40                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 31,702.40              | 31,702.40                                 |                        | 31,702.40                       |                                  |                                  |
| d) Other Restatements                                      |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 31,702.40              | 31,702.40                                 |                        | 31,702.40                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 31,702.40              | 31,702.40                                 |                        | 31,702.40                       |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9760         | 31,702.40              | 31,702.40                                 |                        | 31,702.40                       |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| School Facilities Apportionments                         |                | 8545         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS Reduction  |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 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                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 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                             | 0.0%                             |
| To JPAs  |                | 7213         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/<br>County School Facilities Fund  |                |              |                     |                                     |                     |                           |                            |                         |
| From: All Other Funds   |                | 8913         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>Proceeds</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>Other Sources</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 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                       | 0.0%                    |
| Proceeds from Capital Leases                                      |                | 8972         | 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                       | 0.0%                    |
| All Other Financing Sources                                       |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               |                            |                         |

# **County School Facilities Fund 35.0**

This fund is used to record transactions related to new school facility construction, modernization project, and facility hardship grants. Typical expenditures in this fund are payments for the cost of sites, site improvements, buildings, building improvements, furniture and fixtures capitalized as part of the construction project.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**County School Facilities Fund (35)**

|  |           |          |
|--|-----------|----------|
| <b>Changes to Revenues</b>                                     | <b>\$</b> | <b>0</b> |
| <b>Changes to Expenditures</b>                                 | <b>\$</b> | <b>0</b> |
| <b>NET CHANGE IN COUNTY SCHOOL<br/>FACILITIES FUND BALANCE</b> | <b>\$</b> | <b>0</b> |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 6,000.00               | 6,000.00                                  | (0.01)                 | 6,000.00                        | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 6,000.00               | 6,000.00                                  | (0.01)                 | 6,000.00                        |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,000.00)             | (4,000.00)                                | (0.01)                 | (4,000.00)                      |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (4,000.00)             | (4,000.00)                                | (0.01)                 | (4,000.00)                      |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 294,432.77             | 294,432.77                                |                        | 294,432.77                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 294,432.77             | 294,432.77                                |                        | 294,432.77                      |                                  |                                  |
| d) Other Restatements  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 294,432.77             | 294,432.77                                |                        | 294,432.77                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                |              | 290,432.77             | 290,432.77                                |                        | 290,432.77                      |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                     |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9760         | 137,463.44             | 137,463.44                                |                        | 137,463.44                      |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| School Facilities Apportionments                         |                | 8545         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 6,000.00               | 6,000.00                                  | (0.01)                 | 6,000.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 6,000.00               | 6,000.00                                  | (0.01)                 | 6,000.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 6,000.00               | 6,000.00                                  | (0.01)                 | 6,000.00                        |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS  |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                | 3701-3702    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS Reduction  |                | 3801-3802    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                         |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 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                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>10,000.00</b>       | <b>10,000.00</b>                          | <b>0.00</b>            | <b>10,000.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 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                             | 0.0%                             |
| To JPAs  |                | 7213         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>10,000.00</b>       | <b>10,000.00</b>                          | <b>0.00</b>            | <b>10,000.00</b>                |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/<br>County School Facilities Fund<br>From: All Other Funds |                | 8913         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers In   |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/<br>County School Facilities Fund                          |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out  |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>Proceeds</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                                   |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>Other Sources</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs   |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Long-Term Debt Proceeds   |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Certificates of Participation   |                | 8972         | 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                       | 0.0%                    |
| Proceeds from Lease Revenue Bonds   |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Financing Sources   |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs   |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues  |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues  |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(e) TOTAL, CONTRIBUTIONS</b>   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e)                         |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               |                            |                         |

| <u>Resource</u>           | <u>Description</u>               | <u>2013/14<br/>Projected Year Totals</u> |
|---------------------------|----------------------------------|--|
| 7710                      | State School Facilities Projects | 143,712.00                               |
| 9010                      | Other Restricted Local           | 9,257.33                                 |
| Total, Restricted Balance |                                  | <u>152,969.33</u>                        |

# **Special Reserve Fund 40.0**

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Special Reserve Fund for Capital Outlay Projects (40)**

**Change to Revenues**

|                                   |                   |
|-----------------------------------|-------------------|
| • Increase in Other Local Revenue | \$ 670,000        |
| <b>Total Increase to Revenue</b>  | <b>\$ 670,000</b> |

**Changes to Expenditures** \$ 0

**Changes to Other Financing Sources/Uses** \$ 0

**NET CHANGE IN SPECIAL RESERVE  
FUND BALANCE** **\$ 670,000**

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 1,010,000.00           | 1,680,000.00                              | 150,000.00             | 1,680,000.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 1,010,000.00           | 1,680,000.00                              | 150,000.00             | 1,680,000.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 598,864.00             | 598,864.00                                | 669,446.88             | 598,864.00                      | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 598,864.00             | 598,864.00                                | 669,446.88             | 598,864.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                        |   |                        |                                 |                                  |                                  |
|   |                |                         | 411,136.00             | 1,081,136.00                              | (519,446.88)           | 1,081,136.00                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 411,136.00             | 1,081,136.00                              | (519,446.88)           | 1,081,136.00                    |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9791         | 2,987,059.17           | 2,987,059.17                              |                        | 2,987,059.17                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 2,987,059.17           | 2,987,059.17                              |                        | 2,987,059.17                    |                                  |                                  |
| d) Other Restatements                                      |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 2,987,059.17           | 2,987,059.17                              |                        | 2,987,059.17                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 3,398,195.17           | 4,068,195.17                              |                        | 4,068,195.17                    |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9740         | 3,386,284.45           | 3,386,284.45                              |                        | 3,386,284.45                    |                                  |                                  |
| Stabilization Arrangements                                 |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9760         | 11,910.72              | 681,910.72                                |                        | 681,910.72                      |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9769         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| FEMA   |                | 8281         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                    |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Pass-Through Revenues from State Sources                     |                | 8587         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other State Revenue                                      |                | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                            |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction |                | 8625         | 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                             | 0.0%                             |
| Leases and Rentals   |                | 8650         | 0.00                   | 670,000.00                                | 150,000.00             | 670,000.00                      | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                      |                | 8699         | 1,000,000.00           | 1,000,000.00                              | 0.00                   | 1,000,000.00                    | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                       |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                            |                |              | <b>1,010,000.00</b>    | <b>1,680,000.00</b>                       | <b>150,000.00</b>      | <b>1,680,000.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                       |                |              | <b>1,010,000.00</b>    | <b>1,680,000.00</b>                       | <b>150,000.00</b>      | <b>1,680,000.00</b>             |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL CLASSIFIED SALARIES</b>                            |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS Reduction  |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL EMPLOYEE BENEFITS</b>                              |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL BOOKS AND SUPPLIES</b>                             |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>      |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 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                       | 0.0%                    |
| Buildings and Improvements of Buildings   |                | 6200         | 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                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Pass-Through Revenues  |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools   |                | 7211         | 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                       | 0.0%                    |
| To JPAs   |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 91,270.00           | 91,270.00                           | 169,446.88          | 91,270.00                 | 0.00                       | 0.0%                    |
| Other Debt Service - Principal  |                | 7439         | 507,594.00          | 507,594.00                          | 500,000.00          | 507,594.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>598,864.00</b>   | <b>598,864.00</b>                   | <b>669,446.88</b>   | <b>598,864.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>598,864.00</b>   | <b>598,864.00</b>                   | <b>669,446.88</b>   | <b>598,864.00</b>         |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund/CSSF  |                | 8912         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| To: General Fund/CSSF  |                | 7612         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: State School Building Fund/<br>County School Facilities Fund   |                | 7613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To: Deferred Maintenance Fund                                      |                | 7615         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Proceeds</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings            |                | 8953         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Sources</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                    |                | 8965         | 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                             | 0.0%                             |
| Proceeds from Capital Leases                                       |                | 8972         | 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                             | 0.0%                             |
| All Other Financing Sources  |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 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                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

| <u>Resource</u>           | <u>Description</u>     | <u>2013/14<br/>Projected Year Totals</u> |
|---------------------------|------------------------|--|
| 9010                      | Other Restricted Local | 3,386,284.45                             |
| Total, Restricted Balance |                        | <u>3,386,284.45</u>                      |

# **Bond Interest and Redemption Fund 51.0**

The Bond Interest and Redemption fund finances the cost of capital improvements through issuance of general obligation bonds, which are paid off in annual installments within the useful life of each facility to be constructed. This fund is administered by the Los Angeles County Office of Education.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Bond Interest and Redemption Fund (51)**

|   |           |          |
|---|-----------|----------|
| <b>Changes to Revenues</b>  | <b>\$</b> | <b>0</b> |
| <b>Changes to Expenditures</b>  | <b>\$</b> | <b>0</b> |
| <b>NET CHANGE IN BOND INTEREST<br/>AND REDEMPTION FUND FUND BALANCE</b> | <b>\$</b> | <b>0</b> |



| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799            | 6,238,664.00        | 6,238,664.00                        | 0.00                | 6,238,664.00              | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                      | 6,238,664.00        | 6,238,664.00                        | 0.00                | 6,238,664.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299, 7400-7499 | 8,003,863.00        | 8,003,863.00                        | 0.00                | 8,003,863.00              | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENDITURES   |                |                      | 8,003,863.00        | 8,003,863.00                        | 0.00                | 8,003,863.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | (1,765,199.00)      | (1,765,199.00)                      | 0.00                | (1,765,199.00)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979            | 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                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,765,199.00)         | (1,765,199.00)                            | 0.00                   | (1,765,199.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 2,115,199.00           | 2,115,199.00                              |                        | 2,115,199.00                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 2,115,199.00           | 2,115,199.00                              |                        | 2,115,199.00                    |                                  |                                  |
| d) Other Restatements                                      |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 2,115,199.00           | 2,115,199.00                              |                        | 2,115,199.00                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 350,000.00             | 350,000.00                                |                        | 350,000.00                      |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 350,000.00             | 350,000.00                                |                        | 350,000.00                      |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Federal Revenue   |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                     |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>Voted Indebtedness Levies               |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions  |                | 8571         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Subventions/In-Lieu Taxes                                   |                | 8572         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes<br>Voted Indebtedness Levies            |                |              |                        |   |                        |                                 |                                  |                                  |
| Secured Roll  |                | 8611         | 5,491,668.00           | 5,491,668.00                              | 0.00                   | 5,491,668.00                    | 0.00                             | 0.0%                             |
| Unsecured Roll  |                | 8612         | 370,803.00             | 370,803.00                                | 0.00                   | 370,803.00                      | 0.00                             | 0.0%                             |
| Prior Years' Taxes  |                | 8613         | 332,774.00             | 332,774.00                                | 0.00                   | 332,774.00                      | 0.00                             | 0.0%                             |
| Supplemental Taxes  |                | 8614         | 38,957.00              | 38,957.00                                 | 0.00                   | 38,957.00                       | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-Revenue Limit Taxes |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest  |                | 8660         | 4,462.00               | 4,462.00                                  | 0.00                   | 4,462.00                        | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments          |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue   |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                 |                |              | 6,238,664.00           | 6,238,664.00                              | 0.00                   | 6,238,664.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>  |                |              | 6,238,664.00           | 6,238,664.00                              | 0.00                   | 6,238,664.00                    |                                  |                                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service  |                |              |                        |   |                        |                                 |                                  |                                  |
| Bond Redemptions  |                | 7433         | 4,224,533.00           | 4,224,533.00                              | 0.00                   | 4,224,533.00                    | 0.00                             | 0.0%                             |
| Bond Interest and Other Service Charges                           |                | 7434         | 3,779,330.00           | 3,779,330.00                              | 0.00                   | 3,779,330.00                    | 0.00                             | 0.0%                             |
| Debt Service - Interest   |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 8,003,863.00           | 8,003,863.00                              | 0.00                   | 8,003,863.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 8,003,863.00           | 8,003,863.00                              | 0.00                   | 8,003,863.00                    |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| To: General Fund   |                | 7614         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                    |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources  |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 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                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

# **Tax Override**

## **Fund 53.0**

This fund is used for the repayment of voted indebtedness to be financed from ad valorem tax levies. Examples are: a public school building loan repayment, payment to original district for acquisition of property, and lease-purchase payments.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**TAX OVERRIDE FUND (53)**

|  |           |          |
|--|-----------|----------|
| <b>Changes to Revenues</b>                             | <b>\$</b> | <b>0</b> |
| <b>Changes to Expenditures</b>                         | <b>\$</b> | <b>0</b> |
| <b>NET CHANGE IN THE TAX<br/>OVERRIDE FUND BALANCE</b> | <b>\$</b> | <b>0</b> |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES   |                |                         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 721,541.13             | 721,541.13                                |                        | 721,541.13                      | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 721,541.13             | 721,541.13                                |                        | 721,541.13                      |                                  |                                  |
| d) Other Restatements                                      |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 721,541.13             | 721,541.13                                |                        | 721,541.13                      |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 731,541.13             | 731,541.13                                |                        | 731,541.13                      |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                              |                | 9740         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Committed   |                |              |                        |   |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments  |                | 9760         | 731,541.13             | 731,541.13                                |                        | 731,541.13                      |                                  |                                  |
| d) Assigned  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Assignments  |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Federal Revenue  |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>Voted Indebtedness Levies                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions   |                | 8571         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Subventions/In-Lieu Taxes  |                | 8572         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                      |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Unsecured Roll   |                | 8612         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Prior Years' Taxes   |                | 8613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Supplemental Taxes   |                | 8614         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Non-Ad Valorem Taxes<br>Parcel Taxes                                   |                | 8621         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-Revenue Limit Taxes      |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                      |                |              | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>   |                |              | 10,000.00              | 10,000.00                                 | 0.00                   | 10,000.00                       |                                  |                                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>             |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Debt Service</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| State School Building Repayment  |                | 7432         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Payments to Original District<br>for Acquisition of Property           |                | 7436         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service - Interest  |                | 7438         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>      |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL EXPENDITURES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| County School Building Aid  |                | 8961         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     |                                  |                                  |

# **Self-Insurance**

## **Fund 67.0**

This fund is used to record transactions regarding the District's Workers' Compensation Program.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Self Insurance Fund (67)**

**Changes to Revenues** **\$ 0**

**Changes to Expenditures**

- Increase in Classified Salaries due to Additional staffing \$ 116,549
- Increase in Employee Benefits due to Additional staffing 50,959
- Total Increase in Expenditures** **\$ 167,508**

**NET CHANGE IN THE SELF-INSURANCE FUND BALANCE** **\$ (167,508)**

| Description   | Resource Codes | Object Codes            | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799               | 4,725,342.00        | 4,725,342.00                        | 225,077.85          | 4,725,342.00              | 0.00                       | 0.0%                    |
| 5) TOTAL REVENUES   |                |                         | 4,725,342.00        | 4,725,342.00                        | 225,077.85          | 4,725,342.00              |                            |                         |
| <b>B. EXPENSES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999               | 191,413.00          | 307,962.00                          | 74,291.95           | 307,962.00                | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999               | 46,810.00           | 97,769.00                           | 19,577.29           | 97,769.00                 | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999               | 7,000.00            | 7,000.00                            | 960.19              | 7,000.00                  | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 4,480,119.00        | 4,480,119.00                        | 2,821,036.62        | 4,480,119.00              | 0.00                       | 0.0%                    |
| 6) Depreciation   |                | 6000-6999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL EXPENSES   |                |                         | 4,725,342.00        | 4,892,850.00                        | 2,915,866.25        | 4,892,850.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                | (167,508.00)                        | (2,690,788.40)      | (167,508.00)              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                         |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979               | 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                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999               | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL OTHER FINANCING SOURCES/USES   |                |                         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 0.00                   | (167,508.00)                              | (2,690,788.40)         | (167,508.00)                    |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 8,047,848.23           | 8,047,848.23                              |                        | 8,047,848.23                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 8,047,848.23           | 8,047,848.23                              |                        | 8,047,848.23                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 8,047,848.23           | 8,047,848.23                              |                        | 8,047,848.23                    |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 8,047,848.23           | 7,880,340.23                              |                        | 7,880,340.23                    |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 8,047,848.23           | 7,880,340.23                              |                        | 7,880,340.23                    |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 100,000.00             | 100,000.00                                | (0.01)                 | 100,000.00                      | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Fees and Contracts</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| In-District Premiums/Contributions                       |                | 8674         | 4,625,342.00           | 4,625,342.00                              | 225,077.86             | 4,625,342.00                    | 0.00                             | 0.0%                             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 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                             | 0.0%                             |
| <b>TOTAL OTHER LOCAL REVENUE</b>                         |                |              | <b>4,725,342.00</b>    | <b>4,725,342.00</b>                       | <b>225,077.85</b>      | <b>4,725,342.00</b>             | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                    |                |              | <b>4,725,342.00</b>    | <b>4,725,342.00</b>                       | <b>225,077.85</b>      | <b>4,725,342.00</b>             |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 191,413.00          | 193,808.00                          | 47,558.70           | 193,808.00                | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 114,154.00                          | 26,733.25           | 114,154.00                | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>191,413.00</b>   | <b>307,962.00</b>                   | <b>74,291.95</b>    | <b>307,962.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 21,853.00           | 35,238.00                           | 8,500.45            | 35,238.00                 | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 14,643.00           | 23,559.00                           | 5,744.50            | 23,559.00                 | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 3,998.00            | 28,808.00                           | 2,880.92            | 28,808.00                 | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 95.00               | 154.00                              | 36.95               | 154.00                    | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 6,221.00            | 10,010.00                           | 2,414.47            | 10,010.00                 | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS Reduction  |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>46,810.00</b>    | <b>97,769.00</b>                    | <b>19,577.29</b>    | <b>97,769.00</b>          | <b>0.00</b>                | <b>0.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 7,000.00            | 2,175.00                            | 960.19              | 2,175.00                  | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 4,825.00                            | 0.00                | 4,825.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>7,000.00</b>     | <b>7,000.00</b>                     | <b>960.19</b>       | <b>7,000.00</b>           | <b>0.00</b>                | <b>0.0%</b>             |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 1,500.00            | 1,125.00                            | 306.20              | 1,125.00                  | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 203,634.00          | 203,634.00                          | 125,585.43          | 203,634.00                | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 15.00               | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 4,274,985.00        | 4,275,360.00                        | 2,695,130.19        | 4,275,360.00              | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | <b>4,480,119.00</b> | <b>4,480,119.00</b>                 | <b>2,821,036.82</b> | <b>4,480,119.00</b>       | <b>0.00</b>                | <b>0.0%</b>             |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense   |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL DEPRECIATION</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL EXPENSES</b>  |                |              | 4,725,342.00           | 4,892,850.00                              | 2,915,866.25           | 4,892,850.00                    |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL INTERFUND TRANSFERS IN</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(b) TOTAL INTERFUND TRANSFERS OUT</b>                           |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                    |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                    |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL CONTRIBUTIONS</b>                                     |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

# **Foundation Trust Fund 73.0**

This fund is used to account separately for gifts or donations awarded to students for academic achievement.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Adopted Budget to First Interim**  
**2013-2014**

**Foundation Private-Purpose Trust Fund (73)**

|  |           |          |
|--|-----------|----------|
| <b>Changes to Revenues</b>   | <b>\$</b> | <b>0</b> |
| <b>Changes to Expenditures</b>   | <b>\$</b> | <b>0</b> |
| <b>NET CHANGE IN THE FOUNDATION<br/>PRIVATE-PURPOSE TRUST FUND BALANCE</b> | <b>\$</b> | <b>0</b> |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF/Revenue Limit Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 500.00                 | 500.00                                    | 0.00                   | 500.00                          | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 500.00                 | 500.00                                    | 0.00                   | 500.00                          |                                  |                                  |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Depreciation   |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENSES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 500.00                 | 500.00                                    | 0.00                   | 500.00                          |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses   |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Sources  |                | 8930-8979               | 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                             | 0.0%                             |
| 3) Contributions  |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 500.00                 | 500.00                                    | 0.00                   | 500.00                          |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 83,115.46              | 83,115.46                                 |                        | 83,115.46                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 83,115.46              | 83,115.46                                 |                        | 83,115.46                       |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 83,115.46              | 83,115.46                                 |                        | 83,115.46                       |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 83,615.46              | 83,615.46                                 |                        | 83,615.46                       |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 83,615.46              | 83,615.46                                 |                        | 83,615.46                       |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 500.00                 | 500.00                                    | 0.00                   | 500.00                          | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 500.00                 | 500.00                                    | 0.00                   | 500.00                          | 0.00                             | 0.0%                             |
| <b>TOTAL REVENUES</b>                                    |                |              | 500.00                 | 500.00                                    | 0.00                   | 500.00                          |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                             |                | 1100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                           |                | 2100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS Reduction  |                | 3801-3802    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Dues and Memberships  |                | 5300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Communications  |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>         |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense  |                | 6900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, DEPRECIATION</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENSES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Sources   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Sources                                       |                | 8979         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Financing Uses  |                | 7699         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a + c - d + e)</b>    |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |



| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|---|---|---|-----------------------------------|---|
| <b>ELEMENTARY</b>   |  |   |   |   |                                   |   |
| 1. General Education  | 17,845.62  | 17,845.62   | 17,146.34   | 17,146.34   | (699.28)                          | -4%   |
| 2. Special Education  | 620.09   | 620.09  | 660.48  | 660.48  | 40.39                             | 7%  |
| <b>HIGH SCHOOL</b>  |  |   |   |   |                                   |   |
| 3. General Education  | 4,916.48   | 4,916.48  | 5,407.06  | 5,407.06  | 490.58                            | 10%   |
| 4. Special Education  | 342.85   | 342.85  | 351.36  | 351.36  | 8.51                              | 2%  |
| <b>COUNTY SUPPLEMENT</b>  |  |   |   |   |                                   |   |
| 5. County Community Schools   | 11.10  | 11.10   | 10.97   | 10.97   | (0.13)                            | -1%   |
| 6. Special Education  | 232.62   | 232.62  | 160.23  | 160.23  | (72.39)                           | -31%  |
| 7. TOTAL, K-12 ADA  | 23,968.76  | 23,968.76   | 23,736.44   | 23,736.44   | (232.32)                          | -1%   |
| 8. ADA for Necessary Small<br>Schools also included<br>in lines 1 - 4   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 9. Regional Occupational<br>Centers/Programs (ROC/P)*   |  |   |   |   |                                   |   |
| <b>CLASSES FOR ADULTS</b>   |  |   |   |   |                                   |   |
| 10. Concurrently Enrolled<br>Secondary Students*  |  |   |   |   |                                   |   |
| 11. Adults Enrolled, State<br>Apportioned*  |  |   |   |   |                                   |   |
| 12. Independent Study - (Students 21 years<br>or older and students 19 years or older<br>and not continuously enrolled since their<br>18th birthday)* |  |   |   |   |                                   |   |
| 13. TOTAL, CLASSES FOR ADULTS   |  |   |   |   |                                   |   |
| 14. Adults in Correctional<br>Facilities  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 15. ADA TOTALS<br>(Sum of lines 7, 9, 13, & 14)   | 23,968.76  | 23,968.76   | 23,736.44   | 23,736.44   | (232.32)                          | -1%   |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>   |  |   |   |   |                                   |   |
| 16. Elementary*   |  |   |   |   |                                   |   |
| 17. High School*  |  |   |   |   |                                   |   |
| 18. TOTAL, SUPPLEMENTAL HOURS   |  |   |   |   |                                   |   |

| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|---|---|---|-----------------------------------|---|
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>   |  |   |   |   |                                   |   |
| 19. ELEMENTARY  |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*  |  |   |   |   |                                   |   |
| 20. HIGH SCHOOL   |  |   |   |   |                                   |   |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. 7th & 8th Hour Pupil Hours (Hours)*  |  |   |   |   |                                   |   |
| <b>CHARTER SCHOOLS</b>  |  |   |   |   |                                   |   |
| 21. Charter ADA funded thru the Block Grant   |  |   |   |   |                                   |   |
| a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL1) | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| b. All Other Block Grant Funded Charters  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 22. Charter ADA funded thru the Revenue Limit   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 24. SUPPLEMENTAL INSTRUCTIONAL HOURS*   |  |   |   |   |                                   |   |
| <b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>  |  |   |   |   |                                   |   |
| 25. Regular Elementary and High School ADA (SB 937)   | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| <b>BASIC AID OPEN ENROLLMENT</b>  |  |   |   |   |                                   |   |
| 26. Regular Elementary and High School ADA  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

|  |                             | July          | August        | September      | October        | November       | December       | January       | February       |
|--|-----------------------------|---------------|---------------|----------------|----------------|----------------|----------------|---------------|----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name): |                             |               |               |                |                |                |                |               |                |
| <b>A. BEGINNING CASH</b>                                   |                             | 40,426,708.00 | 52,821,798.00 | 59,945,199.00  | 73,786,107.00  | 65,875,691.00  | 61,338,217.00  | 60,444,585.00 | 60,530,971.00  |
| <b>B. RECEIPTS</b>   |                             |               |               |                |                |                |                |               |                |
| LCFF/Revenue Limit Sources                                 |                             |               |               |                |                |                |                |               |                |
| 8010-8019  | Principal Apportionment     | 4,017,539.00  | 4,420,268.00  | 14,006,261.00  | 9,969,166.00   | 14,095,399.00  | 19,744,001.00  | 14,095,400.00 | 14,095,400.00  |
| 8020-8079  | Property Taxes              | 209,135.00    | 167,987.00    | 75,711.00      | 0.00           | 289,698.00     | 4,120,284.00   | 2,227,501.00  | 924,701.00     |
| 8080-8099  | Miscellaneous Funds         | 0.00          | 0.00          | (162,351.00)   | 0.00           | 0.00           | (165,349.00)   | 0.00          | (171,078.00)   |
| 8100-8299  | Federal Revenue             | 45,816.00     | 41,103.00     | 7,306,421.00   | 358,113.00     | 0.00           | 165,408.00     | 3,644,083.00  | 1,180,762.00   |
| 8300-8599  | Other State Revenue         | 8,589,685.00  | 3,245,180.00  | 8,979,244.00   | 4,258,558.00   | 489,373.00     | 472,778.00     | 346,035.00    | 453,600.00     |
| 8600-8799  | Other Local Revenue         | 86,644.00     | 68.00         | (29,699.00)    | 60,416.00      | 49,632.00      | 35,797.00      | 0.00          | 128,782.00     |
| 8910-8929  | Interfund Transfers In      | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| 8930-8979  | All Other Financing Sources | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>TOTAL RECEIPTS</b>                                      |                             | 12,948,819.00 | 7,874,606.00  | 30,175,587.00  | 14,646,253.00  | 14,924,102.00  | 24,372,919.00  | 20,313,019.00 | 16,612,167.00  |
| <b>C. DISBURSEMENTS</b>                                    |                             |               |               |                |                |                |                |               |                |
| Certificated Salaries                                      |                             | 3,508.00      | 1,039,182.00  | 1,115,518.00   | 9,443,426.00   | 9,835,019.00   | 9,914,464.00   | 9,919,567.00  | 9,915,414.00   |
| 2000-2999  | Classified Salaries         | 11,987.00     | 1,990,573.00  | 2,222,039.00   | 2,913,930.00   | 2,517,011.00   | 2,499,465.00   | 2,376,955.00  | 2,455,342.00   |
| 3000-3999  | Employee Benefits           | 1,849,178.00  | 650,810.00    | 753,729.00     | 2,988,088.00   | 2,656,684.00   | 2,744,667.00   | 2,645,795.00  | 2,662,424.00   |
| 4000-4999  | Books and Supplies          | 134,190.00    | 700,654.00    | 1,244,327.00   | 1,013,775.00   | 659,222.00     | 437,936.00     | 448,630.00    | 397,263.00     |
| 5000-5999  | Services                    | 1,185,314.00  | 1,219,168.00  | 2,471,721.00   | 2,178,871.00   | 1,219,963.00   | 1,635,110.00   | 2,279,595.00  | 1,722,312.00   |
| 6000-6599  | Capital Outlay              | 0.00          | 0.00          | 0.00           | 6,500.00       | 0.00           | 0.00           | 0.00          | 0.00           |
| 7000-7499  | Other Outgo                 | 0.00          | 0.00          | 0.00           | 1,203,307.00   | 2,241,964.00   | 1,262,451.00   | 2,241,964.00  | 0.00           |
| 7600-7629  | Interfund Transfers Out     | 0.00          | 2,667,825.00  | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| 7630-7699  | All Other Financing Uses    | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>TOTAL DISBURSEMENTS</b>                                 |                             | 3,184,177.00  | 8,268,212.00  | 7,807,334.00   | 19,747,897.00  | 19,129,863.00  | 18,484,093.00  | 19,912,706.00 | 17,152,755.00  |
| <b>D. BALANCE SHEET TRANSACTIONS</b>                       |                             |               |               |                |                |                |                |               |                |
| <b>Assets</b>  |                             |               |               |                |                |                |                |               |                |
| 9111-9199  | Cash Not in Treasury        |               |               |                |                |                |                |               |                |
| 9200-9299  | Accounts Receivable         | 20,156,843.00 | 9,544,478.00  | (3,544,392.00) | 3,394,805.00   | 89,864.00      | 1,086,639.00   | 12,171.00     | (24,642.00)    |
| 9310   | Due From Other Funds        | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| 9320   | Stores                      | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| 9330   | Prepaid Expenditures        | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| 9340   | Other Current Assets        | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>SUBTOTAL ASSETS</b>                                     |                             | 20,156,843.00 | 9,544,478.00  | (3,544,392.00) | 3,394,805.00   | 89,864.00      | 1,086,639.00   | 12,171.00     | (24,642.00)    |
| <b>Liabilities</b>   |                             |               |               |                |                |                |                |               |                |
| 9500-9599  | Accounts Payable            | 17,476,395.00 | 2,025,971.00  | 2,953.00       | 1,015,244.00   | 421,577.00     | 7,869,097.00   | 326,098.00    | 2,275,680.00   |
| 9610   | Due To Other Funds          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| 9640   | Current Loans               | 50,000.00     | 1,500.00      | 5,000,000.00   | 5,168,333.00   | 0.00           | 0.00           | 0.00          | 0.00           |
| 9650   | Deferred Revenues           | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>SUBTOTAL LIABILITIES</b>                                |                             | 17,526,395.00 | 2,027,471.00  | 5,002,953.00   | 6,183,577.00   | 421,577.00     | 7,869,097.00   | 326,098.00    | 2,275,680.00   |
| <b>Nonoperating</b>  |                             |               |               |                |                |                |                |               |                |
| 9910   | Supersede Clearing          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>                    |                             | 2,630,448.00  | 7,517,007.00  | (8,547,345.00) | (2,788,772.00) | (331,713.00)   | (6,782,458.00) | (313,927.00)  | (2,300,322.00) |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>                |                             | 12,395,090.00 | 7,123,401.00  | 13,820,908.00  | (7,890,416.00) | (4,537,474.00) | (893,632.00)   | 86,386.00     | (2,840,910.00) |
| <b>F. ENDING CASH (A + E)</b>                              |                             | 52,821,798.00 | 59,945,199.00 | 73,766,107.00  | 65,875,691.00  | 61,338,217.00  | 60,444,585.00  | 60,530,971.00 | 57,690,061.00  |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>  |                             |               |               |                |                |                |                |               |                |

| Object  | March                 | April                | May                  | June                 | Accruals             | Adjustments | TOTAL                 | BUDGET                |
|---|-----------------------|----------------------|----------------------|----------------------|----------------------|-------------|-----------------------|-----------------------|
| <b>ACTUALS THROUGH THE MONTH OF</b>                       |                       |                      |                      |                      |                      |             |                       |                       |
| <b>(Enter Month Name)</b>                                 |                       |                      |                      |                      |                      |             |                       |                       |
| <b>A. BEGINNING CASH</b>                                  |                       |                      |                      |                      |                      |             |                       |                       |
| October   | 57,690,061.00         | 58,195,647.00        | 51,206,993.00        | 38,682,099.00        |                      |             |                       |                       |
| <b>B. RECEIPTS</b>  |                       |                      |                      |                      |                      |             |                       |                       |
| LCFF/Revenue Limit Sources                                |                       |                      |                      |                      |                      |             |                       |                       |
| Principal Apportionment                                   | 19,744,001.00         | 9,387,560.00         | 1,954,131.00         | 5,648,601.00         | 29,072,814.00        |             | 160,250,541.00        | 160,250,541.00        |
| Property Taxes  | 0.00                  | 2,931,717.00         | 3,380,661.00         | 1,805,068.00         | 194,248.00           |             | 16,326,711.00         | 16,326,711.00         |
| Miscellaneous Funds                                       | (171,077.00)          | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | (669,855.00)          | (669,855.00)          |
| Federal Revenue   | 3,234,574.00          | 173,738.00           | 1,122,051.00         | 5,125,990.00         | 1,342,120.00         |             | 23,740,179.00         | 23,740,179.00         |
| Other State Revenue                                       | 399,399.00            | 366,209.00           | 330,109.00           | 1,193,275.00         | 2,034,118.00         |             | 31,157,563.00         | 31,157,563.00         |
| Other Local Revenue                                       | 191,198.00            | 64,447.00            | 147,078.00           | 488,137.00           | 0.00                 |             | 1,222,500.00          | 1,222,500.00          |
| Interfund Transfers In                                    | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  | 0.00                  |
| All Other Financing Sources                               | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  | 0.00                  |
| <b>TOTAL RECEIPTS</b>                                     | <b>23,398,095.00</b>  | <b>12,923,671.00</b> | <b>6,934,030.00</b>  | <b>14,261,071.00</b> | <b>32,643,300.00</b> | <b>0.00</b> | <b>232,027,639.00</b> | <b>232,027,639.00</b> |
| <b>C. DISBURSEMENTS</b>                                   |                       |                      |                      |                      |                      |             |                       |                       |
| Certificated Salaries                                     | 9,917,677.00          | 9,914,698.00         | 9,916,979.00         | 9,919,247.00         | 9,754,390.00         |             | 100,609,089.00        | 100,609,089.00        |
| 2000-2999   | 2,458,413.00          | 2,491,769.00         | 2,421,300.00         | 4,628,734.00         | 5,960,666.00         |             | 34,938,184.00         | 34,938,184.00         |
| Employee Benefits   | 2,747,215.00          | 2,689,014.00         | 2,719,629.00         | 5,037,690.00         | 5,421,017.00         |             | 35,565,940.00         | 35,565,940.00         |
| Books and Supplies  | 576,301.00            | 477,599.00           | 1,004,224.00         | 2,325,311.00         | 1,511,711.00         |             | 10,931,343.00         | 10,931,343.00         |
| Services  | 2,470,179.00          | 2,070,206.00         | 3,552,605.00         | 5,686,107.00         | 8,439,368.00         |             | 36,130,519.00         | 36,130,519.00         |
| Capital Outlay  | 44,531.00             | 0.00                 | 14,485.00            | 0.00                 | 14,484.00            |             | 80,000.00             | 80,000.00             |
| Other Outgo   | 0.00                  | 2,241,965.00         | 0.00                 | 0.00                 | 0.00                 |             | 7,929,200.00          | 7,929,200.00          |
| Interfund Transfers Out                                   | 0.00                  | 0.00                 | 0.00                 | 469,724.00           | 0.00                 |             | 4,400,000.00          | 4,400,000.00          |
| All Other Financing Uses                                  | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  | 0.00                  |
| <b>TOTAL DISBURSEMENTS</b>                                | <b>18,214,316.00</b>  | <b>19,885,251.00</b> | <b>19,629,222.00</b> | <b>28,066,813.00</b> | <b>31,101,636.00</b> | <b>0.00</b> | <b>230,584,275.00</b> | <b>230,584,275.00</b> |
| <b>D. BALANCE SHEET TRANSACTIONS</b>                      |                       |                      |                      |                      |                      |             |                       |                       |
| <b>Assets</b>   |                       |                      |                      |                      |                      |             |                       |                       |
| Cash Not In Treasury                                      |                       |                      |                      |                      |                      |             | 0.00                  |                       |
| Accounts Receivable                                       | 31,023.00             | (3,510.00)           | (23,443.00)          | 8,016,267.00         | 0.00                 |             | 38,736,103.00         |                       |
| Due From Other Funds                                      | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  |                       |
| Stores  | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  |                       |
| Prepaid Expenditures                                      | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  |                       |
| Other Current Assets                                      | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  |                       |
| <b>SUBTOTAL ASSETS</b>                                    | <b>31,023.00</b>      | <b>(3,510.00)</b>    | <b>(23,443.00)</b>   | <b>8,016,267.00</b>  | <b>0.00</b>          | <b>0.00</b> | <b>38,736,103.00</b>  |                       |
| <b>Liabilities</b>  |                       |                      |                      |                      |                      |             |                       |                       |
| Accounts Payable  | 4,709,216.00          | 23,564.00            | (193,741.00)         | (895,495.00)         | 0.00                 |             | 35,056,559.00         |                       |
| Due To Other Funds  | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  |                       |
| Current Loans   | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 10,219,833.00         |                       |
| Deferred Revenues   | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  |                       |
| <b>SUBTOTAL LIABILITIES</b>                               | <b>4,709,216.00</b>   | <b>23,564.00</b>     | <b>(193,741.00)</b>  | <b>(895,495.00)</b>  | <b>0.00</b>          | <b>0.00</b> | <b>45,276,392.00</b>  |                       |
| Nonoperating  |                       |                      |                      |                      |                      |             |                       |                       |
| Suspense Clearing   | 0.00                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 |             | 0.00                  |                       |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>                   | <b>(4,678,193.00)</b> | <b>(27,074.00)</b>   | <b>170,298.00</b>    | <b>8,911,762.00</b>  | <b>0.00</b>          | <b>0.00</b> | <b>(6,540,289.00)</b> |                       |
| <b>E. NET INCREASE/DECREASE</b>                           |                       |                      |                      |                      |                      |             |                       |                       |
| (B - C + D)   | 505,586.00            | (6,988,654.00)       | (12,524,894.00)      | (4,893,980.00)       | 1,541,664.00         | 0.00        | (5,096,925.00)        | 1,443,364.00          |
| <b>F. ENDING CASH (A + E)</b>                             | <b>58,195,647.00</b>  | <b>51,206,993.00</b> | <b>38,682,099.00</b> | <b>33,788,119.00</b> |                      |             |                       |                       |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                       |                      |                      |                      |                      |             |                       |                       |
|   |                       |                      |                      |                      |                      |             | 35,329,783.00         |                       |

| Object  | Beginning Balances (Ref. Only) | July          | August        | September      | October       | November       | December      | January        | February       |
|---|--------------------------------|---------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name) |                                |               |               |                |               |                |               |                |                |
| <b>A. BEGINNING CASH</b>                                  |                                |               |               |                |               |                |               |                |                |
| October   |                                | 33,788,119.00 | 50,477,834.00 | 60,056,812.00  | 79,932,997.00 | 79,821,330.00  | 73,691,605.00 | 78,701,202.00  | 77,673,693.00  |
| <b>B. RECEIPTS</b>  |                                |               |               |                |               |                |               |                |                |
| LFFF/Revenue Limit Sources                                |                                |               |               |                |               |                |               |                |                |
| Principal Apportionment                                   |                                |               |               |                |               |                |               |                |                |
| Property Taxes  |                                | 7,612,162.00  | 7,615,162.00  | 19,355,893.00  | 13,707,292.00 | 13,707,292.00  | 19,355,893.00 | 13,707,292.00  | 13,707,292.00  |
| Miscellaneous Funds                                       |                                | 209,135.00    | 167,987.00    | 75,711.00      | 0.00          | 289,698.00     | 4,120,284.00  | 2,227,501.00   | 924,701.00     |
| Federal Revenue   |                                | 45,816.00     | 41,103.00     | 7,306,421.00   | 358,113.00    | 0.00           | 165,408.00    | 3,644,083.00   | 1,180,762.00   |
| Other State Revenue                                       |                                | 8,589,685.00  | 3,245,180.00  | 8,979,244.00   | 4,258,558.00  | 489,373.00     | 472,778.00    | 445,695.00     | 453,600.00     |
| Other Local Revenue                                       |                                | 86,644.00     | 68.00         | (29,699.00)    | 60,416.00     | 49,632.00      | 35,797.00     | 0.00           | 128,782.00     |
| Interfund Transfers In                                    |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| All Other Financing Sources                               |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| <b>TOTAL RECEIPTS</b>                                     |                                | 16,543,442.00 | 11,069,500.00 | 35,687,570.00  | 18,384,379.00 | 14,535,995.00  | 24,150,160.00 | 20,024,571.00  | 16,395,137.00  |
| <b>C. DISBURSEMENTS</b>                                   |                                |               |               |                |               |                |               |                |                |
| Certificated Salaries                                     |                                | 3,508.00      | 1,039,182.00  | 1,115,518.00   | 9,443,426.00  | 9,835,019.00   | 9,914,464.00  | 9,919,567.00   | 9,915,414.00   |
| Classified Salaries                                       |                                | 11,987.00     | 1,990,573.00  | 2,222,039.00   | 2,913,930.00  | 2,517,011.00   | 2,489,465.00  | 2,376,955.00   | 2,455,342.00   |
| Employee Benefits   |                                | 1,849,178.00  | 650,810.00    | 753,729.00     | 2,988,088.00  | 2,656,684.00   | 2,744,667.00  | 2,645,795.00   | 2,662,424.00   |
| Books and Supplies  |                                | 134,190.00    | 700,654.00    | 1,244,327.00   | 1,013,775.00  | 659,222.00     | 437,936.00    | 448,830.00     | 387,283.00     |
| Services  |                                | 1,185,314.00  | 1,219,168.00  | 2,471,721.00   | 2,178,871.00  | 1,219,963.00   | 1,635,110.00  | 2,279,595.00   | 1,722,312.00   |
| Capital Outlay  |                                | 2,685.00      | 0.00          | 5,599.00       | 6,500.00      | 0.00           | 0.00          | 0.00           | 0.00           |
| Other Outgo   |                                | 0.00          | 0.00          | 0.00           | 1,203,307.00  | 2,241,964.00   | 0.00          | 2,241,964.00   | 0.00           |
| Interfund Transfers Out                                   |                                | 0.00          | 2,687,825.00  | 0.00           | 0.00          | 0.00           | 1,262,451.00  | 0.00           | 0.00           |
| All Other Financing Uses                                  |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| <b>TOTAL DISBURSEMENTS</b>                                |                                | 3,186,862.00  | 8,268,212.00  | 7,812,933.00   | 19,747,897.00 | 19,129,863.00  | 18,484,093.00 | 19,912,706.00  | 17,152,755.00  |
| <b>D. BALANCE SHEET TRANSACTIONS</b>                      |                                |               |               |                |               |                |               |                |                |
| Assets  |                                |               |               |                |               |                |               |                |                |
| Cash Not in Treasury                                      |                                |               |               |                |               |                |               |                |                |
| Accounts Receivable                                       |                                | 17,790,284.00 | 8,423,888.00  | (3,128,255.00) | 2,996,230.00  | 873,647.00     | 959,060.00    | 893,335.00     | 862,957.00     |
| Due From Other Funds                                      |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| Stores  |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| Prepaid Expenditures                                      |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| Other Current Assets                                      |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| <b>SUBTOTAL ASSETS</b>                                    |                                | 17,790,284.00 | 8,423,888.00  | (3,128,255.00) | 2,996,230.00  | 873,647.00     | 959,060.00    | 893,335.00     | 862,957.00     |
| Liabilities   |                                |               |               |                |               |                |               |                |                |
| Accounts Payable  |                                | 14,457,149.00 | 1,646,198.00  | 4,870,197.00   | 1,744,379.00  | 2,409,504.00   | 1,615,530.00  | 2,032,709.00   | (3,876,033.00) |
| Due To Other Funds  |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| Current Loans   |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| Deferred Revenues   |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| <b>SUBTOTAL LIABILITIES</b>                               |                                | 14,457,149.00 | 1,646,198.00  | 4,870,197.00   | 1,744,379.00  | 2,409,504.00   | 1,615,530.00  | 2,032,709.00   | (3,876,033.00) |
| Nonoperating  |                                |               |               |                |               |                |               |                |                |
| Suspense Clearing   |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b>                   |                                | 0.00          | 0.00          | 0.00           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00           |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |                                | 16,689,715.00 | 9,578,978.00  | 19,876,185.00  | (111,667.00)  | (6,129,725.00) | 5,009,597.00  | (1,027,509.00) | 3,981,372.00   |
| <b>F. ENDING CASH (A + E)</b>                             |                                | 50,477,834.00 | 60,056,812.00 | 79,932,997.00  | 79,821,330.00 | 73,691,605.00  | 78,701,202.00 | 77,673,693.00  | 81,655,065.00  |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                                |               |               |                |               |                |               |                |                |

| Object  | March          | April           | May             | June            | Accruals      | Adjustments | TOTAL          | BUDGET |
|---|----------------|-----------------|-----------------|-----------------|---------------|-------------|----------------|--------|
| <b>ACTUALS THROUGH THE MONTH OF</b>                       |                |                 |                 |                 |               |             |                |        |
| <b>(Enter Month Name):</b>                                |                |                 |                 |                 |               |             |                |        |
| <b>October</b>  |                |                 |                 |                 |               |             |                |        |
| <b>A. BEGINNING CASH</b>                                  | 81,655,065.00  | 83,945,412.00   | 73,197,490.00   | 59,897,911.00   |               |             |                |        |
| <b>B. RECEIPTS</b>  |                |                 |                 |                 |               |             |                |        |
| LCCF/Revenue Limit Sources                                |                |                 |                 |                 |               |             |                |        |
| Principal Apportionment                                   | 19,355,893.00  | 8,498,521.00    | 274,146.00      | 5,648,601.00    | 32,352,213.00 |             | 174,897,652.00 |        |
| Property Taxes  | 0.00           | 2,931,717.00    | 3,380,861.00    | 1,135,214.00    | 194,247.00    |             | 15,656,856.00  |        |
| Miscellaneous Funds                                       | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| Federal Revenue   | 3,234,574.00   | 173,738.00      | 1,122,051.00    | 5,125,990.00    | 1,342,120.00  |             | 23,740,179.00  |        |
| Other State Revenue                                       | 499,059.00     | 452,541.00      | 416,441.00      | 1,193,275.00    | 2,034,118.00  |             | 31,529,547.00  |        |
| Other Local Revenue                                       | 191,198.00     | 64,447.00       | 147,078.00      | 488,137.00      |               |             | 1,222,500.00   |        |
| Interfund Transfers In                                    | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| All Other Financing Sources                               | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| <b>TOTAL RECEIPTS</b>                                     | 23,280,724.00  | 12,120,964.00   | 5,340,377.00    | 13,591,217.00   | 35,922,695.00 | 0.00        | 247,046,734.00 | 0.00   |
| <b>C. DISBURSEMENTS</b>                                   |                |                 |                 |                 |               |             |                |        |
| Certificated Salaries                                     | 9,917,677.00   | 9,914,698.00    | 9,916,979.00    | 9,919,247.00    | 10,760,480.00 |             | 101,615,179.00 |        |
| Classified Salaries                                       | 2,458,413.00   | 2,491,769.00    | 2,421,300.00    | 4,628,734.00    | 6,310,048.00  |             | 35,287,566.00  |        |
| Employee Benefits   | 2,747,215.00   | 2,689,014.00    | 2,719,629.00    | 5,037,690.00    | 5,776,677.00  |             | 35,921,600.00  |        |
| Books and Supplies  | 576,301.00     | 477,599.00      | 1,004,224.00    | 2,325,311.00    | 1,763,132.00  |             | 11,182,764.00  |        |
| Services  | 2,470,179.00   | 2,070,206.00    | 3,552,605.00    | 5,686,107.00    | 9,270,370.00  |             | 36,961,521.00  |        |
| Capital Outlay  | 44,531.00      | 0.00            | 14,485.00       | 0.00            | 8,040.00      |             | 81,840.00      |        |
| Other Outgo   | 0.00           | 2,241,965.00    | 0.00            | 0.00            | 182,372.00    |             | 8,111,572.00   |        |
| Interfund Transfers Out                                   | 0.00           | 0.00            | 101,200.00      | 469,724.00      |               |             | 4,501,200.00   |        |
| All Other Financing Uses                                  | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| <b>TOTAL DISBURSEMENTS</b>                                | 18,214,316.00  | 19,885,251.00   | 19,730,422.00   | 28,066,813.00   | 34,071,119.00 | 0.00        | 233,663,242.00 | 0.00   |
| <b>D. BALANCE SHEET TRANSACTIONS</b>                      |                |                 |                 |                 |               |             |                |        |
| <b>Assets</b>   |                |                 |                 |                 |               |             |                |        |
| Cash Not in Treasury                                      |                |                 |                 |                 |               |             | 0.00           |        |
| Accounts Receivable                                       | 909,973.00     | 601,457.00      | 760,383.00      | 865,690.00      |               |             | 32,808,649.00  |        |
| Due From Other Funds                                      | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| Stores  | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| Prepaid Expenditures                                      | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| Other Current Assets                                      | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| <b>SUBTOTAL ASSETS</b>                                    | 909,973.00     | 601,457.00      | 760,383.00      | 865,690.00      | 0.00          | 0.00        | 32,808,649.00  |        |
| <b>Liabilities</b>  |                |                 |                 |                 |               |             |                |        |
| Accounts Payable  | 3,686,034.00   | 3,585,092.00    | (330,083.00)    | (739,041.00)    |               |             | 31,101,635.00  |        |
| Due To Other Funds  | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| Current Loans   | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| Deferred Revenues   | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| <b>SUBTOTAL LIABILITIES</b>                               | 3,686,034.00   | 3,585,092.00    | (330,083.00)    | (739,041.00)    | 0.00          | 0.00        | 31,101,635.00  |        |
| Nonoperating  |                |                 |                 |                 |               |             |                |        |
| Suspense Clearing   | 0.00           | 0.00            | 0.00            | 0.00            |               |             | 0.00           |        |
| <b>TOTAL BALANCE SHEET</b>                                | (2,776,061.00) | (2,983,635.00)  | 1,090,466.00    | 1,604,731.00    | 0.00          | 0.00        | 1,707,014.00   |        |
| <b>E. NET INCREASE/DECREASE</b>                           |                |                 |                 |                 |               |             |                |        |
| (B - C + D)   | 2,290,347.00   | (10,747,922.00) | (13,299,579.00) | (12,870,865.00) | 1,851,579.00  | 0.00        | 15,090,506.00  | 0.00   |
| <b>F. ENDING CASH (A + E)</b>                             | 83,945,412.00  | 73,197,490.00   | 59,897,911.00   | 47,027,046.00   |               |             |                |        |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                |                 |                 |                 |               |             |                |        |
|   |                |                 |                 |                 |               |             | 48,878,625.00  |        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 169,711,507.00                       | 8.63%                      | 184,358,618.00         | 7.47%                      | 198,129,532.00         |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 3. Other State Revenues   | 8300-8599            | 5,189,354.00                         | 0.00%                      | 5,189,354.00           | -0.60%                     | 5,158,354.00           |
| 4. Other Local Revenues   | 8600-8799            | 1,200,000.00                         | 0.00%                      | 1,200,000.00           | 0.00%                      | 1,200,000.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | (15,734,830.00)                      | 2.30%                      | (16,096,731.00)        | 2.50%                      | (16,499,149.00)        |
| 6. Total (Sum lines A1 thru A5c)  |                      | 160,366,031.00                       | 8.91%                      | 174,651,241.00         | 7.64%                      | 187,988,737.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 77,554,245.00          |                            | 78,329,787.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 775,542.00             |                            | 783,298.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 77,554,245.00                        | 1.00%                      | 78,329,787.00          | 1.00%                      | 79,113,085.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 25,309,998.00          |                            | 25,563,098.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 253,100.00             |                            | 255,631.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 25,309,998.00                        | 1.00%                      | 25,563,098.00          | 1.00%                      | 25,818,729.00          |
| 3. Employee Benefits  | 3000-3999            | 27,954,780.00                        | 1.00%                      | 28,234,328.00          | 1.00%                      | 28,516,671.00          |
| 4. Books and Supplies   | 4000-4999            | 6,175,865.00                         | 2.30%                      | 6,317,910.00           | 2.50%                      | 6,475,858.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 18,555,241.00                        | 2.30%                      | 18,982,012.00          | 2.50%                      | 19,456,562.00          |
| 6. Capital Outlay   | 6000-6999            | 80,000.00                            | 2.30%                      | 81,840.00              | 2.50%                      | 83,886.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 2,780,044.00                         | 2.30%                      | 2,843,985.00           | 2.50%                      | 2,915,085.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (2,474,280.00)                       | 2.30%                      | (2,531,188.00)         | 2.50%                      | (2,594,468.00)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 4,400,000.00                         | 2.30%                      | 4,501,200.00           | 2.50%                      | 4,613,730.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 160,335,893.00                       | 1.24%                      | 162,322,972.00         | 1.28%                      | 164,399,138.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                                      |                            |                        |                            |                        |
|   |                      | 30,138.00                            |                            | 12,328,269.00          |                            | 23,589,599.00          |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 31,097,643.99                        |                            | 31,127,781.99          |                            | 43,456,050.99          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 31,127,781.99                        |                            | 43,456,050.99          |                            | 67,045,649.99          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 502,036.00                           |                            | 502,036.00             |                            | 502,036.00             |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            |                        |                            |                        |
| d. Assigned   | 9780                 | 23,131,756.99                        |                            | 35,359,959.99          |                            | 59,013,954.99          |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 7,493,989.00                         |                            | 7,594,055.00           |                            | 7,529,659.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 31,127,781.99                        |                            | 43,456,050.99          |                            | 67,045,649.99          |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 7,493,989.00                         |                            | 7,594,055.00           |                            | 7,529,659.00           |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                                 |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                 |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)  |              | 7,493,989.00                         |                            | 7,594,055.00           |                            | 7,529,659.00           |

**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.



| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|---------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                           |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                           |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 6,195,890.00                         | 0.00%                     | 6,195,890.00           | 0.00%                      | 6,195,890.00           |
| 2. Federal Revenues   | 8100-8299            | 23,740,179.00                        | 0.00%                     | 23,740,179.00          | 0.00%                      | 23,740,179.00          |
| 3. Other State Revenues   | 8300-8599            | 25,968,209.00                        | 1.43%                     | 26,340,193.00          | -22.07%                    | 20,527,215.00          |
| 4. Other Local Revenues   | 8600-8799            | 22,500.00                            | 0.00%                     | 22,500.00              | 0.00%                      | 22,500.00              |
| 5. Other Financing Sources  |                      |                                      |                           |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                     |                        | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                     |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | 15,734,830.00                        | 2.30%                     | 16,096,731.00          | 2.50%                      | 16,499,149.00          |
| <b>6. Total (Sum lines A1 thru A5c)</b>   |                      | <b>71,661,608.00</b>                 | <b>1.02%</b>              | <b>72,395,493.00</b>   | <b>-7.47%</b>              | <b>66,984,933.00</b>   |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                           |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                           |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                           | 23,054,844.00          |                            | 23,285,392.00          |
| b. Step & Column Adjustment   |                      |                                      |                           | 230,548.00             |                            | 232,854.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                           |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                           |                        |                            | (3,878,319.00)         |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 23,054,844.00                        | 1.00%                     | 23,285,392.00          | -15.66%                    | 19,639,927.00          |
| 2. Classified Salaries  |                      |                                      |                           |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                           | 9,628,186.00           |                            | 9,724,468.00           |
| b. Step & Column Adjustment   |                      |                                      |                           | 96,282.00              |                            | 97,245.00              |
| c. Cost-of-Living Adjustment  |                      |                                      |                           |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                           |                        |                            | (2,162.00)             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 9,628,186.00                         | 1.00%                     | 9,724,468.00           | 0.98%                      | 9,819,551.00           |
| 3. Employee Benefits  | 3000-3999            | 7,611,160.00                         | 1.00%                     | 7,687,272.00           | -16.56%                    | 6,413,971.00           |
| 4. Books and Supplies   | 4000-4999            | 4,755,478.00                         | 2.30%                     | 4,864,854.00           | 2.50%                      | 4,986,475.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 17,575,278.00                        | 2.30%                     | 17,979,509.00          | 2.50%                      | 18,428,997.00          |
| 6. Capital Outlay   | 6000-6999            | 0.00                                 | 0.00%                     | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 5,902,334.00                         | 2.30%                     | 6,038,088.00           | 2.50%                      | 6,189,040.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 1,721,102.00                         | 2.30%                     | 1,760,687.00           | 2.50%                      | 1,804,704.00           |
| 9. Other Financing Uses   |                      |                                      |                           |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                                 | 0.00%                     |                        | 0.00%                      |                        |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                     |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                           |                        |                            |                        |
| <b>11. Total (Sum lines B1 thru B10)</b>  |                      | <b>70,248,382.00</b>                 | <b>1.55%</b>              | <b>71,340,270.00</b>   | <b>-5.69%</b>              | <b>67,282,665.00</b>   |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                           |                        |                            |                        |
| <b>(Line A6 minus line B11)</b>   |                      |                                      |                           |                        |                            |                        |
|   |                      | 1,413,226.00                         |                           | 1,055,223.00           |                            | (297,732.00)           |
| <b>D. FUND BALANCE</b>  |                      |                                      |                           |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 13,158,519.02                        |                           | 14,571,745.02          |                            | 15,626,968.02          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 14,571,745.02                        |                           | 15,626,968.02          |                            | 15,329,236.02          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                           |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | (2.15)                               |                           |                        |                            |                        |
| b. Restricted   | 9740                 | 14,571,747.17                        |                           | 15,626,968.02          |                            | 15,329,236.02          |
| c. Committed  |                      |                                      |                           |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                                      |                           |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                                      |                           |                        |                            |                        |
| d. Assigned   | 9780                 |                                      |                           |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                           |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                                      |                           |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                           | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance  |                      |                                      |                           |                        |                            |                        |
| (Line D3f must agree with line D2)  |                      | 14,571,745.02                        |                           | 15,626,968.02          |                            | 15,329,236.02          |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. General Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount   | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         |                                      |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)  |              |                                      |                            |                        |                            |                        |

**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.

The expenditures adjustments on line B1d, B2d, and B10 is the result of eliminating expenditure associated with QEIA funding. The program sunset at the end of FY 14-15.

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFE/Revenue Limit Sources   | 8010-8099            | 175,907,397.00                       | 8.33%                      | 190,554,508.00         | 7.23%                      | 204,325,422.00         |
| 2. Federal Revenues   | 8100-8299            | 23,740,179.00                        | 0.00%                      | 23,740,179.00          | 0.00%                      | 23,740,179.00          |
| 3. Other State Revenues   | 8300-8599            | 31,157,563.00                        | 1.19%                      | 31,529,547.00          | -18.53%                    | 25,685,569.00          |
| 4. Other Local Revenues   | 8600-8799            | 1,222,500.00                         | 0.00%                      | 1,222,500.00           | 0.00%                      | 1,222,500.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 232,027,639.00                       | 6.47%                      | 247,046,734.00         | 3.21%                      | 254,973,670.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 100,609,089.00         |                            | 101,615,179.00         |
| b. Step & Column Adjustment   |                      |                                      |                            | 1,006,090.00           |                            | 1,016,152.00           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | (3,878,319.00)         |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 100,609,089.00                       | 1.00%                      | 101,615,179.00         | -2.82%                     | 98,753,012.00          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 34,938,184.00          |                            | 35,287,566.00          |
| b. Step & Column Adjustment   |                      |                                      |                            | 349,382.00             |                            | 352,876.00             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | (2,162.00)             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 34,938,184.00                        | 1.00%                      | 35,287,566.00          | 0.99%                      | 35,638,280.00          |
| 3. Employee Benefits  | 3000-3999            | 35,565,940.00                        | 1.00%                      | 35,921,600.00          | -2.76%                     | 34,930,642.00          |
| 4. Books and Supplies   | 4000-4999            | 10,931,343.00                        | 2.30%                      | 11,182,764.00          | 2.50%                      | 11,462,333.00          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 36,130,519.00                        | 2.30%                      | 36,961,521.00          | 2.50%                      | 37,885,559.00          |
| 6. Capital Outlay   | 6000-6999            | 80,000.00                            | 2.30%                      | 81,840.00              | 2.50%                      | 83,886.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 8,682,378.00                         | 2.30%                      | 8,882,073.00           | 2.50%                      | 9,104,125.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (753,178.00)                         | 2.30%                      | (770,501.00)           | 2.50%                      | (789,764.00)           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 4,400,000.00                         | 2.30%                      | 4,501,200.00           | 2.50%                      | 4,613,730.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 230,584,275.00                       | 1.34%                      | 233,663,242.00         | -0.85%                     | 231,681,803.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                                      |                            |                        |                            |                        |
|   |                      | 1,443,364.00                         |                            | 13,383,492.00          |                            | 23,291,867.00          |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 44,256,163.01                        |                            | 45,699,527.01          |                            | 59,083,019.01          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 45,699,527.01                        |                            | 59,083,019.01          |                            | 82,374,886.01          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 502,033.85                           |                            | 502,036.00             |                            | 502,036.00             |
| b. Restricted   | 9740                 | 14,571,747.17                        |                            | 15,626,968.02          |                            | 15,329,236.02          |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 23,131,756.99                        |                            | 35,359,959.99          |                            | 59,013,954.99          |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 7,493,989.00                         |                            | 7,594,055.00           |                            | 7,529,659.00           |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                               |                      | 45,699,527.01                        |                            | 59,083,019.01          |                            | 82,374,886.01          |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2014-15 Projection (C) | % Change (Cols. E-C/C) (D) | 2015-16 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |              |                                      |                            |                        |                            |                        |
| <b>1. General Fund</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 7,493,989.00                         |                            | 7,594,055.00           |                            | 7,529,659.00           |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999) (Enter projections)   | 979Z         | (3.01)                               |                            | 0.00                   |                            | 0.00                   |
| <b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| <b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>   |              | <b>7,493,985.99</b>                  |                            | <b>7,594,055.00</b>    |                            | <b>7,529,659.00</b>    |
| <b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>  |              | <b>3.25%</b>                         |                            | <b>3.25%</b>           |                            | <b>3.25%</b>           |
| <b>F. RECOMMENDED RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| <b>1. Special Education Pass-through Exclusions</b>  |              |                                      |                            |                        |                            |                        |
| 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?  | No           |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  |              |                                      |                            |                        |                            |                        |
| <b>2. Special education pass-through funds</b>   |              |                                      |                            |                        |                            |                        |
| (Column A: Fund 10, 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                                 |                            |                        |                            |                        |
| <b>2. District ADA</b>   |              |                                      |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)     |              |                                      |                            |                        |                            |                        |
|  |              | 23,565.24                            |                            | 23,565.24              |                            | 23,389.38              |
| <b>3. Calculating the Reserves</b>   |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 230,584,275.00                       |                            | 233,663,242.00         |                            | 231,681,803.00         |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)   |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  |              | 230,584,275.00                       |                            | 233,663,242.00         |                            | 231,681,803.00         |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              | 6,917,528.25                         |                            | 7,009,897.26           |                            | 6,950,454.09           |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)   |              | 6,917,528.25                         |                            | 7,009,897.26           |                            | 6,950,454.09           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              | YES                                  |                            | YES                    |                            | YES                    |

| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |   | 2013-14 Expenditures |
|--|---|---------------------------------------|---|----------------------|
|  | Goals   | Functions                             | Objects                                       |                      |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 230,584,275.00       |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3355 and 3385)                  | All   | All                                   | 1000-7999                                     | 23,692,076.00        |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                      |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999<br>except<br>3801-3802              | 0.00                 |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 80,000.00            |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 2,780,044.00         |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 0.00                 |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 4,400,000.00         |
| 6. All Other Financing Uses  | All   | 9100                                  | 7699  | 0.00                 |
|  |   | 9200                                  | 7651  |                      |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999<br>except<br>3801-3802              | 0.00                 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 0.00                 |
| 9. PERS Reduction  | All   | All                                   | 3801-3802                                     | 0.00                 |
| 10. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                              | Manually entered. Must not include<br>expenditures in lines B, C1-C9, D1, or<br>D2. |                                       |   |                      |
| 11. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C10)              |   |                                       |   | 7,260,044.00         |
| D. Plus additional MOE expenditures:   |   |                                       | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 |                      |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   |   | 182,541.00           |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                      |
| E. Total expenditures before adjustments<br>(Line A minus lines B and C11, plus lines D1 and D2)                     |   |                                       |   | 199,814,696.00       |
| F. Charter school expenditure adjustments (From Section IV)  |   |                                       |   | 0.00                 |
| G. Total expenditures subject to MOE (Line E plus Line F)  |   |                                       |   | 199,814,696.00       |

| <b>Section II - Expenditures Per ADA</b>   |                | <b>2013-14<br/>Annual ADA/<br/>Exps. Per ADA</b> |
|--|----------------|--|
| A. Average Daily Attendance<br>(Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*  |                | 23,565.24  |
| B. Supplemental Instructional Hours converted to ADA<br>(Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*  |                |  |
| C. Total ADA before adjustments (Lines A plus B)   |                | 23,565.24  |
| D. Charter school ADA adjustments (From Section IV)  |                | 0.00   |
| E. Adjusted total ADA (Lines C plus D)   |                | 23,565.24  |
| F. Expenditures per ADA (Line I.G divided by Line II.E)  |                | 8,479.21   |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   | <b>Total</b>   | <b>Per ADA</b>                                   |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 197,013,004.75 | 8,364.44   |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)   | 0.00           | 0.00   |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)  | 197,013,004.75 | 8,364.44   |
| B. Required effort (Line A.2 times 90%)  | 177,311,704.28 | 7,528.00   |
| C. Current year expenditures (Line I.G and Line II.F)  | 199,814,696.00 | 8,479.21   |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00           | 0.00   |
| E. MOE determination<br>(If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)   | MOE Met        |  |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)  | 0.00%          | 0.00%  |

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

| <b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b> |                               |                             |
|---|-------------------------------|-----------------------------|
| <b>Charter School Name/Reason for Adjustment</b>  | <b>Expenditure Adjustment</b> | <b>ADA Adjustment</b>       |
|   |                               |                             |
|   |                               |                             |
|   |                               |                             |
|   |                               |                             |
|   |                               |                             |
| Total charter school adjustments  | 0.00                          | 0.00                        |
| <b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>               |                               |                             |
| <b>Description of Adjustments</b>   | <b>Total Expenditures</b>     | <b>Expenditures Per ADA</b> |
|   |                               |                             |
|   |                               |                             |
|   |                               |                             |
|   |                               |                             |
|   |                               |                             |
| Total adjustments to base expenditures  | 0.00                          | 0.00                        |

| Description  | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| 011 GENERAL FUND                                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | (7,336.00)            | 0.00                       | (753,178.00)          |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 4,400,000.00                         |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 091 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                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 101 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 111 ADULT EDUCATION FUND                               |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 1,395.00                   | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 800,000.00                          | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 121 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 5,000.00                 | 0.00                  | 108,742.00                 | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 131 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 2,336.00                 | 0.00                  | 643,041.00                 | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 141 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 3,600,000.00                        | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 151 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 181 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 191 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                     | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 211 BUILDING FUND                                      |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 251 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 351 COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 511 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 531 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 561 DEBT SERVICE FUND                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 571 FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       |                                     | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 611 CAFETERIA ENTERPRISE FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                     | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                              |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |



| Description                               | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 621 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 631 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 661 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 671 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 711 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 731 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 761 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| 951 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                        |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                 |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                       |                          |                       |                            |                       |  |   |                                 |                               |
| <b>TOTALS</b>                             | <b>7,336.00</b>          | <b>(7,336.00)</b>     | <b>753,178.00</b>          | <b>(753,178.00)</b>   | <b>4,400,000.00</b>                    | <b>4,400,000.00</b>                     |                                 |                               |

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

| Fiscal Year                   | Enrollment                              |                                  | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|--------|
|                               | Budget Adoption<br>(Form 01CS, Item 3B) | First Interim<br>CBEDS/Projected |                |        |
| Current Year (2013-14)        | 24,856                                  | 24,529                           | -1.3%          | Met    |
| 1st Subsequent Year (2014-15) | 24,856                                  | 24,529                           | -1.3%          | Met    |
| 2nd Subsequent Year (2015-16) | 24,856                                  | 24,529                           | -1.3%          | Met    |

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

Provide 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 interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data should be entered for all fiscal years.

| Fiscal Year                   | LCFF/Revenue Limit (Funded) ADA                                |  | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
|                               | Budget Adoption<br>Budget<br>(Form 01CS, Item 4A1,<br>Step 2A) | First Interim<br>Projected Year Totals |                |        |
| Current Year (2013-14)        | 23,968.76  | 23,736.44                              | -1.0%          | Met    |
| 1st Subsequent Year (2014-15) | 23,968.76  | 23,736.44                              | -1.0%          | Met    |
| 2nd Subsequent Year (2015-16) | 23,968.76  | 23,736.44                              | -1.0%          | Met    |

**1B. 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 changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

| Fiscal Year                 | P-2 ADA<br>Unaudited Actuals<br>(Form A, Lines 3, 6, and 25) | Enrollment<br>CBEDS Actual<br>(Form 01CS, Item 2A)                          | Historical Ratio<br>of ADA to Enrollment |
|-----------------------------|--|---|--|
| Third Prior Year (2010-11)  | 23,783   | 24,221  | 98.2%                                    |
| Second Prior Year (2011-12) | 23,394   | 24,781  | 94.4%                                    |
| First Prior Year (2012-13)  | 23,513   | 23,975  | 98.1%                                    |
|                             |  | Historical Average Ratio:   | 96.9%                                    |
|                             |  | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 97.4%                                    |

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

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

| Fiscal Year                   | Estimated P-2 ADA<br>(Form AI, Lines 1-4 and 22)<br>(Form MYPI, Line F2) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|---|----------------------------|--------|
| Current Year (2013-14)        | 23,565   | 24,529  | 96.1%                      | Met    |
| 1st Subsequent Year (2014-15) | 23,565   | 24,529  | 96.1%                      | Met    |
| 2nd Subsequent Year (2015-16) | 23,389   | 24,529  | 95.4%                      | Met    |

**3C. 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 current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF/Revenue Limit**

STANDARD: Projected LCFF/revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF/Revenue Limit Standard Percentage Range: -2.0% to +2.0%

**4A. Calculating the District's Projected Change in LCFF/Revenue Limit**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

| Fiscal Year                   | LCFF/Revenue Limit<br>(Fund 01, Objects 8011, 8012, 8020-8089) |                       | Percent Change | Status  |
|-------------------------------|--|-----------------------|----------------|---------|
|                               | Budget Adoption  | First Interim         |                |         |
|                               | (Form 01CS, Item 4B)   | Projected Year Totals |                |         |
| Current Year (2013-14)        | 127,940,329.00   | 176,577,252.00        | 38.0%          | Not Met |
| 1st Subsequent Year (2014-15) | 130,219,759.00   | 191,224,363.00        | 46.8%          | Not Met |
| 2nd Subsequent Year (2015-16) | 133,072,919.00   | 204,995,277.00        | 54.0%          | Not Met |

**4B. Comparison of District LCFF/Revenue Limit to the Standard**

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

- 1a. STANDARD NOT MET - Projected LCFF/revenue limit has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

Explanation:  
(required if NOT met)

The budget was originally adopted based on the old revenue limit calculation. At first interim, all adjustments were made to reflect the new funding formula (LCFF).

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

| Fiscal Year                 | Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2010-11)  | 121,282,634.14  | 141,129,241.82                                     | 85.9%  |
| Second Prior Year (2011-12) | 122,681,308.06  | 141,940,288.88                                     | 86.4%  |
| First Prior Year (2012-13)  | 122,845,544.90  | 141,184,672.93                                     | 87.0%  |
|                             | Historical Average Ratio:                                 |  | 86.4%  |

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 3.0%                      | 3.0%                             | 3.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | 83.4% to 89.4%            | 83.4% to 89.4%                   | 83.4% to 89.4%                   |

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

| Fiscal Year                   | Projected Year Totals - Unrestricted<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |        |
| Current Year (2013-14)        | 130,819,023.00   | 155,935,893.00   | 83.9%  | Met    |
| 1st Subsequent Year (2014-15) | 132,127,213.00   | 157,821,772.00   | 83.7%  | Met    |
| 2nd Subsequent Year (2015-16) | 133,448,485.00   | 159,785,408.00   | 83.5%  | Met    |

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

|  |                |
|--|----------------|
| District's Other Revenues and Expenditures Standard Percentage Range:    | -5.0% to +5.0% |
| District's Other Revenues and Expenditures Explanation Percentage Range: | -5.0% to +5.0% |

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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 | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B) | First Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|----------------------------|---|---|----------------|--|
|----------------------------|---|---|----------------|--|

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

|                               |               |               |       |     |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2013-14)        | 21,438,951.00 | 23,740,179.00 | 10.7% | Yes |
| 1st Subsequent Year (2014-15) | 21,438,951.00 | 23,740,179.00 | 10.7% | Yes |
| 2nd Subsequent Year (2015-16) | 21,438,951.00 | 23,740,179.00 | 10.7% | Yes |

Explanation:  
(required if Yes)

The percentage increase in the current and next two subsequent years is the result of adding prior year carryover which was not available at budget adoption.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

|                               |               |               |        |     |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2013-14)        | 66,738,253.00 | 31,157,563.00 | -53.3% | Yes |
| 1st Subsequent Year (2014-15) | 60,816,926.00 | 31,529,547.00 | -48.2% | Yes |
| 2nd Subsequent Year (2015-16) | 61,023,916.00 | 25,685,569.00 | -57.9% | Yes |

Explanation:  
(required if Yes)

The percentage change in the current year and next two subsequent years is the result of implementing the new funding formula( LCFF) which eliminate and changed several state categorical programs' object codes.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

|                               |              |              |      |    |
|-------------------------------|--------------|--------------|------|----|
| Current Year (2013-14)        | 1,200,000.00 | 1,222,500.00 | 1.9% | No |
| 1st Subsequent Year (2014-15) | 1,200,000.00 | 1,222,500.00 | 1.9% | No |
| 2nd Subsequent Year (2015-16) | 1,200,000.00 | 1,222,500.00 | 1.9% | No |

Explanation:  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

|                               |              |               |       |     |
|-------------------------------|--------------|---------------|-------|-----|
| Current Year (2013-14)        | 8,871,268.00 | 10,931,343.00 | 23.2% | Yes |
| 1st Subsequent Year (2014-15) | 9,075,308.00 | 11,182,764.00 | 23.2% | Yes |
| 2nd Subsequent Year (2015-16) | 9,302,191.00 | 11,462,333.00 | 23.2% | Yes |

Explanation:  
(required if Yes)

The percentage increase in current year and the next two subsequent years is associated with adding prior year carryover to the budget which was not available at budget adoption and increasing current and subsequent years expenditures by the new consumer price index rates.

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

|                               |               |               |      |     |
|-------------------------------|---------------|---------------|------|-----|
| Current Year (2013-14)        | 32,949,128.00 | 36,130,519.00 | 9.7% | Yes |
| 1st Subsequent Year (2014-15) | 33,706,958.00 | 36,961,521.00 | 9.7% | Yes |
| 2nd Subsequent Year (2015-16) | 34,549,632.00 | 37,885,559.00 | 9.7% | Yes |

Explanation:  
(required if Yes)

The percentage increase in current year and the two subsequent years is associated with adding prior year carryover to the budget which was not available at budget adoption and increasing current and subsequent years expenditures by the new consumer price index rates.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Budget Adoption<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---|---------------------------|--|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |  |                |         |
| Current Year (2013-14)  | 89,377,204.00             | 56,120,242.00                          | -37.2%         | Not Met |
| 1st Subsequent Year (2014-15)   | 83,455,877.00             | 56,492,226.00                          | -32.3%         | Not Met |
| 2nd Subsequent Year (2015-16)   | 83,662,867.00             | 50,648,248.00                          | -39.5%         | Not Met |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |  |                |         |
| Current Year (2013-14)  | 41,820,396.00             | 47,061,862.00                          | 12.5%          | Not Met |
| 1st Subsequent Year (2014-15)   | 42,782,266.00             | 48,144,285.00                          | 12.5%          | Not Met |
| 2nd Subsequent Year (2015-16)   | 43,851,823.00             | 49,347,892.00                          | 12.5%          | Not Met |

**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year 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 6A  
if NOT met)

The percentage increase in the current and next two subsequent years is the result of adding prior year carryover which was not available at budget adoption.

**Explanation:**  
Other State Revenue  
(linked from 6A  
if NOT met)

The percentage change in the current year and next two subsequent years is the result of implementing the new funding formula( LCFF) which eliminate and changed several state categorical programs' object codes.

**Explanation:**  
Other Local Revenue  
(linked from 6A  
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year 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:**  
Books and Supplies  
(linked from 6A  
if NOT met)

The percentage increase in current year and the next two subsequent years is associated with adding prior year carryover to the budget which was not available at budget adoption and increasing current and subsequent years expenditures by the new consumer price index rates.

**Explanation:**  
Services and Other Exps  
(linked from 6A  
if NOT met)

The percentage increase in current year and the two subsequent years is associated with adding prior year carryover to the budget which was not available at budget adoption and increasing current and subsequent years expenditures by the new consumer price index rates.



**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

**7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance**

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

**7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

|  | Budget Adoption<br>1% Required<br>Minimum Contribution<br>(Form 01CS, Item 7B2c) | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|--|--|---|--------|
| 1. OMMA/RMA Contribution   | 2,217,439.42   | 4,710,994.00  | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7B, Line 2c) |  | 4,710,994.00  |        |

If status 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)

**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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/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.

<sup>2</sup>A 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.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)                                       | 3.3%                      | 3.3%                             | 3.3%                             |
| District's Deficit Spending Standard Percentage Levels<br>(one-third of available reserve percentage): | 1.1%                      | 1.1%                             | 1.1%                             |

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year                   | Projected Year Totals  |   | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |        |
| Current Year (2013-14)        | 30,138.00  | 160,335,893.00  | N/A   | Met    |
| 1st Subsequent Year (2014-15) | 12,328,269.00  | 162,322,972.00  | N/A   | Met    |
| 2nd Subsequent Year (2015-16) | 23,589,599.00  | 164,399,138.00  | N/A   | Met    |

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

| Fiscal Year                   | Ending Fund Balance<br>General Fund<br>Projected Year Totals |                      | Status |
|-------------------------------|--|----------------------|--------|
|                               | (Form 011, Line F2)  | (Form MYPI, Line D2) |        |
| Current Year (2013-14)        |  | 45,699,527.01        | Met    |
| 1st Subsequent Year (2014-15) |  | 59,083,019.01        | Met    |
| 2nd Subsequent Year (2015-16) |  | 82,374,886.01        | Met    |

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year            | Ending Cash Balance<br>General Fund |               | Status |
|------------------------|-------------------------------------|---------------|--------|
|                        | (Form CASH, Line F, June Column)    |               |        |
| Current Year (2013-14) |                                     | 33,788,119.00 | Met    |

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

| Percentage Level            | District ADA |     |         |
|-----------------------------|--------------|-----|---------|
| 5% or \$63,000 (greater of) | 0            | to  | 300     |
| 4% or \$63,000 (greater of) | 301          | to  | 1,000   |
| 3%                          | 1,001        | to  | 30,000  |
| 2%                          | 30,001       | to  | 400,000 |
| 1%                          | 400,001      | and | over    |

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> 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.

|   | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 23,565                    | 23,565                           | 23,389                           |
| District's Reserve Standard Percentage Level:     | 3%                        | 3%                               | 3%                               |

**10A. 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 MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, 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): \_\_\_\_\_

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

|  | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|--|----------------------------------|----------------------------------|
|  | 0.00   |                                  |                                  |

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

|   | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 230,584,275.00                                     | 233,663,242.00                   | 231,681,803.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00   |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 230,584,275.00                                     | 233,663,242.00                   | 231,681,803.00                   |
| 4. Reserve Standard Percentage Level  | 3%   | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 6,917,528.25                                       | 7,009,897.26                     | 6,950,454.09                     |
| 6. Reserve Standard - by Amount<br>(\$63,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. District's Reserve Standard<br>(Greater of Line B5 or Line B6)                                   | 6,917,528.25                                       | 7,009,897.26                     | 6,950,454.09                     |

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except Line 4)   | Current Year<br>Projected Year Totals<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)  | 7,493,989.00                                       | 7,594,055.00                     | 7,529,659.00                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 0.00   | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | (3.01)   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 0.00   |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   |                                  |                                  |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 7,493,985.99                                       | 7,594,055.00                     | 7,529,659.00                     |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 3.25%  | 3.25%                            | 3.25%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>6,917,528.25</b>                                | <b>7,009,897.26</b>              | <b>6,950,454.09</b>              |
| Status:   | Met  | Met                              | Met                              |

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal 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:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description / Fiscal Year   | Budget Adoption<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|---|--|--|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |  |  |                   |                  |         |
| Current Year (2013-14)  | (18,907,979.00)                          | (15,734,830.00)                        | -16.8%            | (3,173,149.00)   | Not Met |
| 1st Subsequent Year (2014-15)   | (18,907,979.00)                          | (16,096,731.00)                        | -14.9%            | (2,811,248.00)   | Not Met |
| 2nd Subsequent Year (2015-16)   | (18,907,979.00)                          | (16,499,149.00)                        | -12.7%            | (2,408,830.00)   | Not Met |
| <b>1b. Transfers In, General Fund *</b>   |  |  |                   |                  |         |
| Current Year (2013-14)  | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2014-15)   | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2015-16)   | 0.00                                     | 0.00                                   | 0.0%              | 0.00             | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |  |  |                   |                  |         |
| Current Year (2013-14)  | 2,667,825.00                             | 4,400,000.00                           | 64.9%             | 1,732,175.00     | Not Met |
| 1st Subsequent Year (2014-15)   | 2,667,825.00                             | 4,501,200.00                           | 68.7%             | 1,833,375.00     | Not Met |
| 2nd Subsequent Year (2015-16)   | 2,667,825.00                             | 4,613,730.00                           | 72.9%             | 1,945,905.00     | Not Met |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption 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.

**S5B. 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

The change in contributions to restricted programs in the current and two subsequent years is the result of a reduction in excess cost expenditures charge for Special Education Programs. The District has implemented a process of bring back more programs for the County Office of Education which will continue to reduce expenditures associated with operating our Special Education Programs.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts 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)

The percentage change in the transfer out in the budget year and two subsequent years is the result of transferring additional funding to our Deferred Maintenance Fund to aid with future repairs.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal 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.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) 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, 2013 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                | 3                    | Fund 01                              | 5610                        | 1,573,033                            |
| Certificates of Participation | 15                   | Fund 01                              | 7439                        | 27,175,000                           |
| General Obligation Bonds      | 17                   |                                      |                             | 77,123,367                           |
| Supp Early Retirement Program | 3                    |                                      |                             | 3,067,060                            |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          | 1                    |                                      |                             | 2,420,961                            |

Other Long-term Commitments (do not include OPEB):

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2013 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |
|                    |                      |                            |                             |                                      |

| Type of Commitment (continued) | Prior Year (2012-13) Annual Payment (P & I) | Current Year (2013-14) Annual Payment (P & I) | 1st Subsequent Year (2014-15) Annual Payment (P & I) | 2nd Subsequent Year (2015-16) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases                 | 598,862                                     | 598,862                                       | 598,862  | 598,862  |
| Certificates of Participation  | 2,791,019                                   | 2,790,044                                     | 2,779,494  | 2,785,894  |
| General Obligation Bonds       | 6,313,025                                   | 6,619,850                                     | 8,023,863  | 7,225,000  |
| Supp Early Retirement Program  | 1,671,210                                   | 1,671,210                                     | 1,030,708  | 356,698  |
| State School Building Loans    |   |   |  |  |
| Compensated Absences           |   |   |  |  |

Other Long-term Commitments (continued):

| Type of Commitment   | Prior Year (2012-13) Annual Payment (P & I) | Current Year (2013-14) Annual Payment (P & I) | 1st Subsequent Year (2014-15) Annual Payment (P & I) | 2nd Subsequent Year (2015-16) Annual Payment (P & I) |
|--|---|---|--|--|
|  |   |   |  |  |
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|  |   |   |  |  |
|  |   |   |  |  |
|  |   |   |  |  |
| <b>Total Annual Payments:</b>  | <b>11,374,116</b>                           | <b>11,679,966</b>                             | <b>12,432,927</b>                                    | <b>10,966,454</b>                                    |
| <b>Has total annual payment increased over prior year (2012-13)?</b> |   | <b>Yes</b>                                    | <b>Yes</b>   | <b>No</b>  |

**S6B. 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 current 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)

Payment will be made from the General Fund.

**S6C. 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.

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

|   | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| a. OPEB actuarial accrued liability (AAL)                                       | 21,598,646.00                            | 21,598,646.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL)                             | 21,598,646.00                            | 21,598,646.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial                                | Actuarial     |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Nov 21, 2012                             | Nov 21, 2012  |

3. OPEB Contributions

|  | Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method                           |  |               |
| Current Year (2013-14)   |  |               |
| 1st Subsequent Year (2014-15)  |  |               |
| 2nd Subsequent Year (2015-16)  |  |               |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) |  |               |
| Current Year (2013-14)   | 0.00                                     | 269,407.00    |
| 1st Subsequent Year (2014-15)  |  | 269,407.00    |
| 2nd Subsequent Year (2015-16)  |  | 269,407.00    |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  |  |               |
| Current Year (2013-14)   | 687,991.00                               | 687,991.00    |
| 1st Subsequent Year (2014-15)  | 764,842.00                               | 764,842.00    |
| 2nd Subsequent Year (2015-16)  | 837,793.00                               | 837,793.00    |
| d. Number of retirees receiving OPEB benefits  |  |               |
| Current Year (2013-14)   | 548                                      | 548           |
| 1st Subsequent Year (2014-15)  | 540                                      | 540           |
| 2nd Subsequent Year (2015-16)  | 538                                      | 538           |

4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. 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 1b-4)

|     |
|-----|
| Yes |
|-----|

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

|    |
|----|
| No |
|----|

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

|  |
|--|
|  |
|--|

2. Self-Insurance Liabilities  
a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

|    | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|----|--|---------------|
| a. | 16,402,802.00                            | 16,402,802.00 |
| b. | 16,402,802.00                            | 16,402,802.00 |

3. Self-Insurance Contributions  
a. Required contribution (funding) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

|                               | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|-------------------------------|--|---------------|
| Current Year (2013-14)        | 16,402,802.00                            | 16,402,802.00 |
| 1st Subsequent Year (2014-15) | 16,402,802.00                            | 16,402,802.00 |
| 2nd Subsequent Year (2015-16) | 16,402,802.00                            | 16,402,802.00 |

b. Amount contributed (funded) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

|                               |               |               |
|-------------------------------|---------------|---------------|
| Current Year (2013-14)        | 16,402,802.00 | 16,402,802.00 |
| 1st Subsequent Year (2014-15) | 16,402,802.00 | 16,402,802.00 |
| 2nd Subsequent Year (2015-16) | 16,402,802.00 | 16,402,802.00 |

4. Comments:

|  |
|--|
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**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 1,218.0                               | 1,158.3                   | 1,158.3                          | 1,158.3                          |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | <input type="text"/>      | <input type="text"/>             | <input type="text"/>             |

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

**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

|         |
|---------|
| 940,351 |
|---------|

7. Amount included for any tentative salary schedule increases

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       |                                  |                                  |
| 7,342,209                 | 7,415,631                        | 7,489,787                        |
| capped                    | capped                           | capped                           |
| 1.0%                      | 1.0%                             | 1.0%                             |

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

|  |
|--|
|  |
|--|

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| 767,787                   | 831,838                          | 840,156                          |
| 1.0%                      | 1.0%                             | 1.0%                             |

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

| Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---------------------------|----------------------------------|----------------------------------|
| Yes                       | Yes                              | Yes                              |
| Yes                       | Yes                              | Yes                              |

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

|  |
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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 917.1                                 | 899.4                     | 899.4                            | 899.4                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

**One Year Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% 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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

7. Amount included for any tentative salary schedule increases

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

**Classified (Non-management) Health and Welfare (H&W) Benefits**

|   | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| 2. Total cost of H&W benefits   | 3,574,531                 | 3,610,276                        | 3,646,379                        |
| 3. Percent of H&W cost paid by employer                               | capped                    | capped                           | capped                           |
| 4. Percent projected change in H&W cost over prior year               | 1.0%                      | 1.0%                             | 1.0%                             |

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| 2. Cost of step & column adjustments                               | 260,182                   | 262,810                          | 265,438                          |
| 3. Percent change in step & column over prior year                 | 1.0%                      | 1.0%                             | 1.0%                             |

**Classified (Non-management) Attrition (layoffs and retirements)**

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the interim and MYPs?  | Yes                       | Yes                              | Yes                              |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?   
If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2012-13) | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 178.2                                 | 165.1                     | 165.1                            | 165.1                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.  
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases |                           |                                  |                                  |

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

|   | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes                       | Yes                              | Yes                              |
| 2. Total cost of H&W benefits   | 1,017,342                 | 1,027,515                        | 1,037,790                        |
| 3. Percent of H&W cost paid by employer                               | capped                    | capped                           | capped                           |
| 4. Percent projected change in H&W cost over prior year               | 1.0%                      | 1.0%                             | 1.0%                             |

**Management/Supervisor/Confidential Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

|   | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes                       | Yes                              | Yes                              |
| 2. Cost of step & column adjustments                              | 149,998                   | 151,513                          | 153,028                          |
| 3. Percent change in step and column over prior year              | 1.0%                      | 1.0%                             | 1.0%                             |

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

|  | Current Year<br>(2013-14) | 1st Subsequent Year<br>(2014-15) | 2nd Subsequent Year<br>(2015-16) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | No                        | No                               | No                               |
| 2. Total cost of other benefits                                  |                           |                                  |                                  |
| 3. Percent change in cost of other benefits over prior year      |                           |                                  |                                  |

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current 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?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

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.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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