



Business and Administrative Services
Fiscal Services Department

Second Interim



2013/2014

March 11, 2014
13/14-5083

COMPTON UNIFIED SCHOOL DISTRICT

SECOND INTERIM

2013/2014

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Business and Administrative Services

Alejandro Alvarez, Chief Administrative Officer

Fiscal Services Department

Aubrey Craig, Senior Director

Sunny Okeke, Director

COMPTON UNIFIED SCHOOL DISTRICT

SECOND 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: _____

Date: _____

District Superintendent or Designee

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: March 11, 2014

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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 X 55013

Title: Senior Director of Fiscal Services

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

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

ASSUMPTIONS

General Fund Unrestricted Revenue \$183,401,636

REVENUE LIMIT SOURCES \$177,253,998

- ❖ 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 base grant is projected to be **\$89,154,928**.
- ❖ Prior Year Revenue Limit **\$7,542,491**
- ❖ 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 **\$16,749,519**
- ❖ Concentration Add-on **\$16,284,255**
- ❖ 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
SECOND INTERIM**

❖ ASSUMPTIONS (CONTINUED)

FEDERAL REVENUES \$0

STATE REVENUES \$4,947,638

- ❖ Lottery, excluding Prop 20 is now projected to be \$126 per 2012-13 Annual ADA. **\$3,311,791**
- ❖ Receipt of Prior Year Mandated Cost Claims **\$798,287**
- ❖ Receipt of Prior Year Tier III Flexibility Programs **\$837,560**

LOCAL REVENUES \$1,200,000

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

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

ASSUMPTIONS (CONTINUED)

General Fund Unrestricted Expenditures \$161,636,371

- ❖ 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.
\$154,763,967
- ❖ 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
SECOND INTERIM**

ASSUMPTIONS (CONTINUED)

General Fund Restricted Revenue \$55,935,005

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 \$24,838,916

- ❖ Special Education IDEA Programs **\$4,910,221**
- ❖ Title I **\$15,256,385**
- ❖ Rehab Workability **\$143,564**
- ❖ Carl Perkins-Voc Ed. **\$279,052**
- ❖ Title II Teacher Quality **\$2,274,278**
- ❖ Title III Immigrant Ed. **\$44,710**
- ❖ Century 21 Grant **\$741,234**
- ❖ Title III LEP **\$1,114,237**
- ❖ Medical Billing **\$74,475**
- ❖ McKinney-Vento Homeless **\$760**

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

ASSUMPTIONS (CONTINUED)

Other State Revenues \$24,877,699

- ❖ Special Education AB602 **\$9,233,352**
- ❖ Special Education Staff Dev **\$8,908**
- ❖ Special Education Low Incident **\$89,471**
- ❖ After School Program **\$2,930,012**
- ❖ Prop 20 Lottery **\$801,240**
- ❖ Special Education Mental Health **\$1,399,671**
- ❖ Workability **\$203,680**
- ❖ Pupil W/Disability ROP **\$10,144**
- ❖ QEIA **\$4,938,300**
- ❖ 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
SECOND INTERIM**

ASSUMPTIONS (CONTINUED)

General Fund Restricted Expenditures \$81,517,757

- ❖ 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 **\$43,706,346**
- ❖ Books and Supplies **\$8,865,626**
- ❖ Staff dev., field trips, and contracted services **\$20,829,793**
- ❖ Special Education Excess Cost **\$5,902,334**
- ❖ Indirect Cost **\$2,213,658**

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

ASSUMPTIONS (CONTINUED)

Multi-year Projections

REVENUE	2014-15	2015-16
Funded Revenue Limit/LCFF Statutory COLA	.86%	2.12%
Gap Funding	28.05%	33.95%
Special Education/Excluded Categorical COLA	.86%	2.12%
Lottery Income Unrestricted	\$126.00/ADA	\$126.00/ADA
Restricted	\$31.00/ADA	\$31.00/ADA
EXPENDITURES	2014-15	2015-16
Salaries	No raises. Step & Column only	No raises. Step and column only
Statutory Benefits	Same as 2013-14	Same as 2014-15
Health & Welfare	Same as 2013-14 Single \$3,317 2 Party \$6,634 Family \$9,407	Same as 2014-15 Single \$3,317 2 Party \$6,634 Family \$9,407
OTHER FACTOR	2014-15	2015-16
Interest Rate for 10-year Treasuries	3.20%	3.40%
California Consumer Price Index	2.20%	2.40%
Other Expenses (4000s-6000s)	2013-14+CPI	2014-15+CPI

Source:

Los Angeles County of Education, Information Bulletin # 3773 dated 02-25-14.

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
First Interim to Second Interim
2013-2014

General Fund – Unrestricted (01)

Changes to Revenue

• Increase in LCFF/Revenue Limit Sources	\$ 7,542,491
• Decrease in Other State Revenue	(241,716)
Total Increase in Revenue	\$ 7,300,775

Changes to Expenditures

• Increase in Certificated Salaries are associated with additional staffing, extra duty assignments, and a potential one-time bonus	\$ 410,911
• Increase in Classified Salaries are associated with additional staffing, extra duty assignments, sub costs, overtime, and a potential one-time bonus	424,974
• Increase in Employee Benefits are associated with additional staffing, extra duty assignments, sub costs, overtime, and potential one-time bonus	160,700
• Increase in All Other Expenditures	<u>303,893</u>
Total Increase in Expenditures	\$ 1,300,478

Changes to Other Financing Sources/Uses

• Increase in Contribution to Continuation High School	182,731
• Decrease in Contributions to Community Day School	(46,240)
• Increase in Contributions to Special Education Program	1,018,110
• Reserve Closure of State Categorical Program Carryover	1,849,720
• Contribution to QEIA Programs associated with one-time potential bonus	2,688,088
• Increase in Contributions to Routine Restrict Maintenance Program	<u>246,415</u>
Total Increase in Other Financing Sources/Uses	\$ 5,938,824

NET CHANGE IN THE UNRESTRICTED GENERAL FUND BALANCE	\$ 61,473
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COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
First Interim to Second Interim
2013-2014

General Fund – Restricted (01)

Changes to Revenue

• Increase in Federal Revenue	\$ 1,098,737
• Decrease in Other State Revenue	<u>(1,090,510)</u>
Total Increase in Revenue	8,227

Changes to Expenditures

• Increase in Certificated Salaries is associated with extra duty assignments, sub costs, and potential one-time bonus	\$ 2,675,914
• Increase in Classified Salaries is associated with extra duty assignments and a potential one-time bonus	553,081
• Increase in Employee Benefits is associated with extra duty, sub costs, and potential one-time bonus	183,161
• Increase in All Other Expenditures associated with prior year carryover and funding changes	<u>7,857,219</u>
Total Expenditures	\$ 11,269,375

Changes to Other Financing Sources/Uses

• Increase in Contribution to Continuation High School	182,731
• Decrease in Contributions to Community Day School	(46,240)
• Increase in Contributions to Special Education Program	1,018,110
• Reserve Closure of State Categorical Program Carryover	1,849,720
• Contribution to QEIA Programs associated with one-time potential bonus	2,688,088
• Increase in Contributions to Routine Restrict Maintenance Program	<u>246,415</u>
Total Increase in Other Financing Sources/Uses	\$ 5,938,824

NET CHANGE IN THE UNRESTRICTED GENERAL FUND BALANCE

\$ (5,322,324)

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	121,074,584.00	169,711,507.00	91,419,423.82	177,253,998.00	7,542,491.00	4.4%
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	5,189,354.00	9,708,204.01	4,947,638.00	(241,716.00)	-4.7%
4) Other Local Revenue		8600-8799	1,200,000.00	1,200,000.00	505,266.30	1,200,000.00	0.00	0.0%
5) TOTAL, REVENUES			153,618,664.00	176,100,861.00	101,632,894.13	183,401,636.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,059,346.00	77,546,250.00	31,155,603.22	77,965,156.00	(418,906.00)	-0.5%
2) Classified Salaries		2000-2999	23,014,818.00	25,316,697.00	11,859,864.83	25,734,972.00	(418,275.00)	-1.7%
3) Employee Benefits		3000-3999	24,130,255.00	27,950,624.00	12,461,111.57	28,115,480.00	(164,856.00)	-0.6%
4) Books and Supplies		4000-4999	3,153,460.00	6,150,686.00	3,961,137.14	6,909,221.10	(758,535.10)	-12.3%
5) Services and Other Operating Expenditures		5000-5999	12,888,924.00	18,001,542.00	7,934,569.26	18,644,681.02	(643,139.02)	-3.6%
6) Capital Outlay		6000-6999	0.00	75,000.00	13,025.00	75,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,780,044.00	2,780,044.00	481,075.00	2,780,044.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,815,931.00)	(2,474,280.00)	0.00	(2,988,183.00)	513,903.00	-20.8%
9) TOTAL, EXPENDITURES			136,210,916.00	155,346,563.00	67,866,386.02	157,236,371.12		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,407,748.00	20,754,298.00	33,766,508.11	26,165,264.88		
D. OTHER FINANCING SOURCES/USES								
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)	(15,734,830.00)	0.00	(21,673,654.00)	(5,938,824.00)	37.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,575,804.00)	(20,134,830.00)	(2,667,825.00)	(26,073,654.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,168,056.00)	619,468.00	31,098,683.11	91,610.88		
F. FUND BALANCE, RESERVES								
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	31,717,111.99		31,189,254.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	353,934.80	352,036.00		348,017.00		
Prepaid Expenditures		9713	838,891.41	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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	18,882,211.78	23,721,086.99		23,396,587.87		
Reserve for Future Obligations	0000	9780	18,882,211.78					
Reserve for Future Obligations	0000	9780		23,721,086.99				
Reserve for Future Obligations	0000	9780				23,396,587.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,704,550.00	7,493,989.00		7,294,650.00		
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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	111,674,125.00	137,656,137.00	63,410,299.00	137,656,137.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	22,594,404.00	11,297,202.00	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	7,542,490.57	7,542,491.00	7,542,491.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	119,767.00	119,767.00	55,032.77	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	16,716.08	19,772.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,318,507.00	12,944,464.00	7,446,642.12	12,944,464.00	0.00	0.0%
Unsecured Roll Taxes		8042	397,268.00	397,268.00	338,042.36	397,268.00	0.00	0.0%
Prior Years' Taxes		8043	518,858.00	518,858.00	135,508.86	518,858.00	0.00	0.0%
Supplemental Taxes		8044	502,934.00	502,934.00	271,453.93	502,934.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(164,407.00)	(164,407.00)	502,076.94	(164,407.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,553,505.00	1,988,055.00	650,915.65	1,988,055.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(84,605.31)	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%
Subtotal, LCFF/Revenue Limit Sources			127,940,329.00	176,577,252.00	91,581,774.97	184,119,743.00	7,542,491.00	4.3%
LCFF/Revenue Limit Transfers								
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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			121,074,584.00	169,711,507.00	91,419,423.82	177,253,998.00	7,542,491.00	4.4%
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	1,233,963.00	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	798,278.00	798,287.00	143,240.00	21.9%
Lottery - Unrestricted and Instructional Materials		8560	3,318,860.00	3,318,860.00	997,382.81	3,311,791.00	(7,069.00)	-0.2%
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	1,215,447.00	6,678,580.20	837,560.00	(377,887.00)	-31.1%

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			31,344,080.00	5,189,354.00	9,708,204.01	4,947,638.00	(241,716.00)	-4.7%

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)
OTHER LOCAL REVENUE								
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	249,547.86	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	155,639.50	800,000.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	85,156.09	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	13,662.85	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	1,260.00	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%
TOTAL, OTHER LOCAL REVENUE			1,200,000.00	1,200,000.00	505,266.30	1,200,000.00	0.00	0.0%
TOTAL, REVENUES			153,618,664.00	176,100,861.00	101,632,894.13	183,401,636.00	7,300,775.00	4.1%

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	67,097,725.00	26,462,087.80	67,366,286.00	(268,561.00)	-0.4%
Certificated Pupil Support Salaries		1200	2,665,968.00	2,981,241.00	1,108,102.09	2,925,815.00	55,426.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,062,476.00	7,467,284.00	3,585,413.33	7,673,055.00	(205,771.00)	-2.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			73,059,346.00	77,546,250.00	31,155,603.22	77,965,156.00	(418,906.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	253,252.00	1,387,114.00	374,292.07	741,424.00	645,690.00	46.5%
Classified Support Salaries		2200	10,292,601.00	10,866,400.00	5,265,863.09	11,583,846.00	(717,446.00)	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	5,658,730.00	5,750,306.00	2,909,220.60	6,020,007.00	(269,701.00)	-4.7%
Clerical, Technical and Office Salaries		2400	6,480,635.00	6,821,159.00	3,161,037.48	6,891,991.00	(70,832.00)	-1.0%
Other Classified Salaries		2900	329,600.00	491,718.00	149,451.59	497,704.00	(5,986.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			23,014,818.00	25,316,697.00	11,859,864.83	25,734,972.00	(418,275.00)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,801,617.00	6,132,845.00	2,526,392.19	6,224,065.00	(91,220.00)	-1.5%
PERS		3201-3202	3,408,800.00	3,595,290.00	1,598,415.66	3,601,671.00	(6,381.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	2,704,629.00	2,953,645.00	1,337,065.86	3,010,038.00	(56,393.00)	-1.9%
Health and Welfare Benefits		3401-3402	9,044,217.00	9,727,371.00	3,492,403.23	9,336,300.00	391,071.00	4.0%
Unemployment Insurance		3501-3502	48,051.00	51,967.00	21,357.51	115,119.00	(63,152.00)	-121.5%
Workers' Compensation		3601-3602	3,122,941.00	3,368,576.00	1,402,439.10	3,423,211.00	(54,635.00)	-1.6%
OPEB, Allocated		3701-3702	0.00	269,407.00	122,530.56	487,295.00	(217,888.00)	-80.9%
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	24,066.00	(24,066.00)	New
Other Employee Benefits		3901-3902	0.00	1,851,523.00	1,960,507.46	1,893,715.00	(42,192.00)	-2.3%
TOTAL, EMPLOYEE BENEFITS			24,130,255.00	27,950,624.00	12,461,111.57	28,115,480.00	(164,856.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	633,261.00	29,000.00	0.00	0.00	29,000.00	100.0%
Books and Other Reference Materials		4200	600,000.00	1,308,168.00	1,088,784.47	1,495,833.00	(187,665.00)	-14.3%
Materials and Supplies		4300	1,916,199.00	3,974,595.00	1,424,920.44	4,293,859.10	(319,264.10)	-8.0%
Noncapitalized Equipment		4400	4,000.00	838,923.00	344,750.08	1,119,529.00	(280,606.00)	-33.4%
Food		4700	0.00	0.00	1,102,682.15	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,153,460.00	6,150,686.00	3,961,137.14	6,909,221.10	(758,535.10)	-12.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	75,637.00	148,552.00	62,381.19	277,104.00	(128,552.00)	-86.5%
Dues and Memberships		5300	26,850.00	93,901.00	43,974.92	101,980.00	(8,079.00)	-8.6%
Insurance		5400-5450	1,356,966.00	1,358,797.00	1,193,796.77	1,193,797.00	165,000.00	12.1%
Operations and Housekeeping Services		5500	5,010,277.00	5,365,694.00	2,961,607.22	5,477,317.00	(111,623.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,583,850.00	1,767,623.00	833,982.77	1,911,258.02	(143,635.02)	-8.1%
Transfers of Direct Costs		5710	(279,409.00)	(893,015.00)	(57,600.74)	(1,219,301.00)	326,286.00	-36.5%
Transfers of Direct Costs - Interfund		5750	0.00	(7,363.00)	(3,802.29)	(12,782.00)	5,419.00	-73.6%
Professional/Consulting Services and Operating Expenditures		5800	3,776,103.00	8,634,651.00	2,289,524.92	9,384,213.00	(749,562.00)	-8.7%
Communications		5900	1,338,650.00	1,532,702.00	610,704.50	1,531,095.00	1,607.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,888,924.00	18,001,542.00	7,934,569.26	18,644,681.02	(643,139.02)	-3.6%

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)
CAPITAL OUTLAY								
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	75,000.00	13,025.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	75,000.00	13,025.00	75,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	481,075.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,780,044.00	2,780,044.00	481,075.00	2,780,044.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,062,753.00)	(1,721,102.00)	0.00	(2,213,658.00)	492,556.00	-28.6%
Transfers of Indirect Costs - Interfund		7350	(753,178.00)	(753,178.00)	0.00	(774,525.00)	21,347.00	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,815,931.00)	(2,474,280.00)	0.00	(2,988,183.00)	513,903.00	-20.8%
TOTAL, EXPENDITURES			136,210,916.00	155,346,563.00	67,866,386.02	157,236,371.12	(1,889,808.12)	-1.2%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
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) TOTAL, INTERFUND TRANSFERS OUT			2,667,825.00	4,400,000.00	2,667,825.00	4,400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(18,907,979.00)	(15,734,830.00)	0.00	(21,673,654.00)	(5,938,824.00)	37.7%
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%
(e) TOTAL, CONTRIBUTIONS			(18,907,979.00)	(15,734,830.00)	0.00	(21,673,654.00)	(5,938,824.00)	37.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(21,575,804.00)	(20,134,830.00)	(2,667,825.00)	(26,073,654.00)	(5,938,824.00)	29.5%

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)
A. REVENUES								
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	23,826,931.00	5,390,621.89	24,838,916.00	1,011,985.00	4.2%
3) Other State Revenue		8300-8599	35,394,173.00	25,968,209.00	18,803,930.65	24,877,699.00	(1,090,510.00)	-4.2%
4) Other Local Revenue		8600-8799	0.00	22,500.00	70,655.24	22,500.00	0.00	0.0%
5) TOTAL, REVENUES			63,029,014.00	56,013,530.00	24,265,207.78	55,935,005.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	27,440,349.00	24,077,127.00	9,277,148.40	25,730,758.00	(1,653,631.00)	-6.9%
2) Classified Salaries		2000-2999	11,953,465.00	9,668,518.00	4,193,457.89	10,181,267.00	(512,749.00)	-5.3%
3) Employee Benefits		3000-3999	9,728,288.00	7,773,465.00	3,005,889.65	7,794,321.00	(20,856.00)	-0.3%
4) Books and Supplies		4000-4999	5,717,808.00	7,180,358.00	1,905,657.35	8,865,626.00	(1,685,268.00)	-23.5%
5) Services and Other Operating Expenditures		5000-5999	20,060,204.00	18,362,716.00	8,354,967.75	20,829,793.00	(2,467,077.00)	-13.4%
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 7400-7499	5,902,334.00	5,902,334.00	2,991,509.00	5,902,334.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,062,753.00	1,721,102.00	0.00	2,213,658.00	(492,556.00)	-28.6%
9) TOTAL, EXPENDITURES			82,865,201.00	74,685,620.00	29,728,630.04	81,517,757.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,836,187.00)	(18,672,090.00)	(5,463,422.26)	(25,582,752.00)		
D. OTHER FINANCING SOURCES/USES								
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	15,734,830.00	0.00	21,673,654.00	5,938,824.00	37.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,907,979.00	15,734,830.00	0.00	21,673,654.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(928,208.00)	(2,937,260.00)	(5,463,422.26)	(3,909,098.00)		
F. FUND BALANCE, RESERVES								
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	10,221,259.02		9,249,421.02		
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	1.85	(2.15)		0.85		
All Others		9719	(3.00)	0.00		0.00		
b) Restricted			12,230,312.17	10,221,261.17		9,249,420.17		
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)
LCFF/REVENUE LIMIT SOURCES								
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		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			6,195,890.00	6,195,890.00	0.00	6,195,890.00	0.00	0.0%
FEDERAL REVENUE								
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	(40,484.49)	4,415,802.00	(65,291.00)	-1.5%
Special Education Discretionary Grants		8182	541,738.00	541,738.00	28,166.00	494,419.00	(47,319.00)	-8.7%
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	14,322,348.00	4,038,955.05	15,256,385.00	934,037.00	6.5%
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	2,262,708.00	362,861.58	2,274,278.00	11,570.00	0.5%
NCLB: Title III, Immigration Education Program	4201	8290	44,710.00	44,710.00	40,904.77	44,710.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	943,732.00	943,732.00	312,106.63	1,114,237.00	170,505.00	18.1%
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	482,786.46	741,234.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	284,701.00	284,701.00	202,877.42	279,052.00	(5,649.00)	-2.0%
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	204,667.00	(37,551.53)	218,799.00	14,132.00	6.9%
TOTAL, FEDERAL REVENUE			21,438,951.00	23,826,931.00	5,390,621.89	24,838,916.00	1,011,985.00	4.2%
OTHER STATE REVENUE								
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	10,144.00	(7,831.00)	10,144.00	0.00	0.0%
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	4,631,600.02	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		
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 Materie		8560	802,950.00	802,950.00	6,734.35	801,240.00	(1,710.00)	-0.2%
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	2,189,556.95	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	3,950,640.00	4,938,300.00	(1,149,388.00)	-18.9%
All Other State Revenue	All Other	8590	2,579,075.00	6,904,063.00	6,421,846.13	6,964,651.00	60,588.00	0.9%

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)
TOTAL, OTHER STATE REVENUE			35,394,173.00	25,968,209.00	18,803,930.65	24,877,699.00	(1,090,510.00)	-4.2%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	70,655.24	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%
TOTAL, OTHER LOCAL REVENUE			0.00	22,500.00	70,655.24	22,500.00	0.00	0.0%
TOTAL, REVENUES			63,029,014.00	56,013,530.00	24,265,207.78	55,935,005.00	(78,525.00)	-0.1%

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 SALARIES								
Certificated Teachers' Salaries		1100	23,171,328.00	20,095,567.00	7,415,955.41	21,675,416.00	(1,579,849.00)	-7.9%
Certificated Pupil Support Salaries		1200	2,404,174.00	1,790,059.00	893,058.89	1,713,000.00	77,059.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,474,057.00	2,062,315.00	899,615.49	2,108,853.00	(46,538.00)	-2.3%
Other Certificated Salaries		1900	390,790.00	129,186.00	68,518.61	233,489.00	(104,303.00)	-80.7%
TOTAL, CERTIFICATED SALARIES			27,440,349.00	24,077,127.00	9,277,148.40	25,730,758.00	(1,653,631.00)	-6.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,523,601.00	4,109,093.00	1,637,281.36	4,156,765.00	(47,672.00)	-1.2%
Classified Support Salaries		2200	4,179,186.00	2,736,594.00	1,497,201.19	3,056,871.00	(320,277.00)	-11.7%
Classified Supervisors' and Administrators' Salaries		2300	581,735.00	434,483.00	170,280.36	461,943.00	(27,460.00)	-6.3%
Clerical, Technical and Office Salaries		2400	1,202,271.00	1,041,882.00	513,473.03	1,144,002.00	(102,120.00)	-9.8%
Other Classified Salaries		2900	1,466,672.00	1,346,466.00	375,221.95	1,361,686.00	(15,220.00)	-1.1%
TOTAL, CLASSIFIED SALARIES			11,953,465.00	9,668,518.00	4,193,457.89	10,181,267.00	(512,749.00)	-5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,245,876.00	1,965,774.00	760,565.35	2,102,325.00	(136,551.00)	-6.9%
PERS		3201-3202	1,229,828.00	935,261.00	415,897.02	986,068.00	(50,807.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	1,321,597.00	1,047,260.00	456,241.45	1,114,175.00	(66,915.00)	-6.4%
Health and Welfare Benefits		3401-3402	3,618,863.00	2,667,728.00	929,452.41	2,376,150.00	291,578.00	10.9%
Unemployment Insurance		3501-3502	28,906.00	20,600.00	8,103.11	22,114.00	(1,514.00)	-7.3%
Workers' Compensation		3601-3602	1,283,218.00	1,094,842.00	437,630.31	1,150,489.00	(55,647.00)	-5.1%
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	2,000.00	(2,000.00)	New
Other Employee Benefits		3901-3902	0.00	42,000.00	(2,000.00)	41,000.00	1,000.00	2.4%
TOTAL, EMPLOYEE BENEFITS			9,728,288.00	7,773,465.00	3,005,889.65	7,794,321.00	(20,856.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	614.29	615.00	(615.00)	New
Books and Other Reference Materials		4200	339,982.00	1,062,634.00	542,777.11	1,128,761.00	(66,127.00)	-6.2%
Materials and Supplies		4300	4,907,496.00	3,925,464.38	1,112,719.60	4,733,751.00	(808,286.62)	-20.6%
Noncapitalized Equipment		4400	305,330.00	2,052,259.62	223,062.17	2,862,499.00	(810,239.38)	-39.5%
Food		4700	165,000.00	140,000.00	26,484.18	140,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,717,808.00	7,180,358.00	1,905,657.35	8,865,626.00	(1,685,268.00)	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	262,427.00	387,206.00	89,037.14	542,949.00	(155,743.00)	-40.2%
Dues and Memberships		5300	12,400.00	12,995.00	5,150.00	22,540.00	(9,545.00)	-73.5%
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	31,335.00	30,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,290,991.00	1,128,805.50	657,665.78	1,155,731.00	(26,925.50)	-2.4%
Transfers of Direct Costs		5710	279,409.00	893,015.00	55,887.93	1,219,301.00	(326,286.00)	-36.5%
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	15,910,694.50	7,508,091.82	17,850,845.00	(1,940,150.50)	-12.2%
Communications		5900	0.00	0.00	7,800.08	8,427.00	(8,427.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,060,204.00	18,362,716.00	8,354,967.75	20,829,793.00	(2,467,077.00)	-13.4%

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)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,991,509.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,902,334.00	5,902,334.00	2,991,509.00	5,902,334.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,062,753.00	1,721,102.00	0.00	2,213,658.00	(492,556.00)	-28.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,062,753.00	1,721,102.00	0.00	2,213,658.00	(492,556.00)	-28.6%
TOTAL, EXPENDITURES			82,865,201.00	74,685,620.00	29,728,630.04	81,517,757.00	(6,832,137.00)	-9.1%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
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	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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	18,907,979.00	15,734,830.00	0.00	21,673,654.00	5,938,824.00	37.7%
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%
(e) TOTAL, CONTRIBUTIONS			18,907,979.00	15,734,830.00	0.00	21,673,654.00	5,938,824.00	37.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			18,907,979.00	15,734,830.00	0.00	21,673,654.00	(5,938,824.00)	37.7%

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	127,270,474.00	175,907,397.00	91,419,423.82	183,449,888.00	7,542,491.00	4.3%
2) Federal Revenue		8100-8299	21,438,951.00	23,826,931.00	5,390,621.89	24,838,916.00	1,011,985.00	4.2%
3) Other State Revenue		8300-8599	66,738,253.00	31,157,563.00	28,512,134.66	29,825,337.00	(1,332,226.00)	-4.3%
4) Other Local Revenue		8600-8799	1,200,000.00	1,222,500.00	575,921.54	1,222,500.00	0.00	0.0%
5) TOTAL, REVENUES			216,647,678.00	232,114,391.00	125,898,101.91	239,336,641.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	100,499,695.00	101,623,377.00	40,432,751.62	103,695,914.00	(2,072,537.00)	-2.0%
2) Classified Salaries		2000-2999	34,968,283.00	34,985,215.00	16,053,322.72	35,916,239.00	(931,024.00)	-2.7%
3) Employee Benefits		3000-3999	33,858,543.00	35,724,089.00	15,467,001.22	35,909,801.00	(185,712.00)	-0.5%
4) Books and Supplies		4000-4999	8,871,268.00	13,331,044.00	5,866,794.49	15,774,847.10	(2,443,803.10)	-18.3%
5) Services and Other Operating Expenditures		5000-5999	32,949,128.00	36,364,258.00	16,289,537.01	39,474,474.02	(3,110,216.02)	-8.6%
6) Capital Outlay		6000-6999	0.00	75,000.00	13,025.00	75,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	8,682,378.00	8,682,378.00	3,472,584.00	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	(774,525.00)	21,347.00	-2.8%
9) TOTAL, EXPENDITURES			219,076,117.00	230,032,183.00	97,595,016.06	238,754,128.12		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,428,439.00)	2,082,208.00	28,303,085.85	582,512.88		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,096,264.00)	(2,317,792.00)	25,635,260.85	(3,817,487.12)		
F. FUND BALANCE, RESERVES								
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	41,938,371.01		40,438,675.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	150,000.00	150,000.00		150,000.00		
Stores		9712	353,934.80	352,036.00		348,017.00		
Prepaid Expenditures		9713	838,893.26	(2.15)		0.85		
All Others		9719	(3.00)	0.00		0.00		
b) Restricted								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	18,882,211.78	23,721,086.99		23,396,587.87		
Reserve for Future Obligations	0000	9780	18,882,211.78					
Reserve for Future Obligations	0000	9780		23,721,086.99				
Reserve for Future Obligations	0000	9780				23,396,587.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,704,550.00	7,493,989.00		7,294,650.00		
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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	111,674,125.00	137,656,137.00	63,410,299.00	137,656,137.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	22,594,404.00	11,297,202.00	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	7,542,490.57	7,542,491.00	7,542,491.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	119,767.00	119,767.00	55,032.77	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	16,716.08	19,772.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,318,507.00	12,944,464.00	7,446,642.12	12,944,464.00	0.00	0.0%
Unsecured Roll Taxes		8042	397,268.00	397,268.00	338,042.36	397,268.00	0.00	0.0%
Prior Years' Taxes		8043	518,858.00	518,858.00	135,508.86	518,858.00	0.00	0.0%
Supplemental Taxes		8044	502,934.00	502,934.00	271,453.93	502,934.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(164,407.00)	(164,407.00)	502,076.94	(164,407.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,553,505.00	1,988,055.00	650,915.65	1,988,055.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(84,605.31)	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%
Subtotal, LCFF/Revenue Limit Sources			127,940,329.00	176,577,252.00	91,581,774.97	184,119,743.00	7,542,491.00	4.3%
LCFF/Revenue Limit Transfers								
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	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	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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			127,270,474.00	175,907,397.00	91,419,423.82	183,449,888.00	7,542,491.00	4.3%
FEDERAL REVENUE								
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	(40,484.49)	4,415,802.00	(65,291.00)	-1.5%
Special Education Discretionary Grants		8182	541,738.00	541,738.00	28,166.00	494,419.00	(47,319.00)	-8.7%
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	14,322,348.00	4,038,955.05	15,256,385.00	934,037.00	6.5%
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	2,262,708.00	362,861.58	2,274,278.00	11,570.00	0.5%
NCLB: Title III, Immigration Education Program	4201	8290	44,710.00	44,710.00	40,904.77	44,710.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	943,732.00	943,732.00	312,106.63	1,114,237.00	170,505.00	18.1%
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	482,786.46	741,234.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	284,701.00	284,701.00	202,877.42	279,052.00	(5,649.00)	-2.0%
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	204,667.00	(37,551.53)	218,799.00	14,132.00	6.9%
TOTAL, FEDERAL REVENUE			21,438,951.00	23,826,931.00	5,390,621.89	24,838,916.00	1,011,985.00	4.2%
OTHER STATE REVENUE								
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	10,144.00	(7,831.00)	10,144.00	0.00	0.0%
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	4,631,600.02	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	1,233,963.00	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	798,278.00	798,287.00	143,240.00	21.9%
Lottery - Unrestricted and Instructional Materie		8560	4,121,810.00	4,121,810.00	1,004,117.16	4,113,031.00	(8,779.00)	-0.2%
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	2,189,556.95	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	3,950,640.00	4,938,300.00	(1,149,388.00)	-18.9%
All Other State Revenue	All Other	8590	23,668,904.00	8,119,510.00	13,100,426.33	7,802,211.00	(317,299.00)	-3.9%

2013-14 Second 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	31,157,563.00	28,512,134.66	29,825,337.00	(1,332,226.00)	-4.3%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	249,547.86	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	155,639.50	800,000.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	85,156.09	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	84,318.09	22,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	1,260.00	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%
TOTAL, OTHER LOCAL REVENUE			1,200,000.00	1,222,500.00	575,921.54	1,222,500.00	0.00	0.0%
TOTAL, REVENUES			216,647,678.00	232,114,391.00	125,898,101.91	239,336,641.00	7,222,250.00	3.1%

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 SALARIES								
Certificated Teachers' Salaries		1100	86,502,230.00	87,193,292.00	33,878,043.21	89,041,702.00	(1,848,410.00)	-2.1%
Certificated Pupil Support Salaries		1200	5,070,142.00	4,771,300.00	2,001,160.98	4,638,815.00	132,485.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,536,533.00	9,529,599.00	4,485,028.82	9,781,908.00	(252,309.00)	-2.6%
Other Certificated Salaries		1900	390,790.00	129,186.00	68,518.61	233,489.00	(104,303.00)	-80.7%
TOTAL, CERTIFICATED SALARIES			100,499,695.00	101,623,377.00	40,432,751.62	103,695,914.00	(2,072,537.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,776,853.00	5,496,207.00	2,011,573.43	4,898,189.00	598,018.00	10.9%
Classified Support Salaries		2200	14,471,787.00	13,602,994.00	6,763,064.28	14,640,717.00	(1,037,723.00)	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	6,240,465.00	6,184,789.00	3,079,500.96	6,481,950.00	(297,161.00)	-4.8%
Clerical, Technical and Office Salaries		2400	7,682,906.00	7,863,041.00	3,674,510.51	8,035,993.00	(172,952.00)	-2.2%
Other Classified Salaries		2900	1,796,272.00	1,838,184.00	524,673.54	1,859,390.00	(21,206.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			34,968,283.00	34,985,215.00	16,053,322.72	35,916,239.00	(931,024.00)	-2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,047,493.00	8,098,619.00	3,286,957.54	8,326,390.00	(227,771.00)	-2.8%
PERS		3201-3202	4,638,628.00	4,530,551.00	2,014,312.68	4,587,739.00	(57,188.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	4,026,226.00	4,000,905.00	1,793,307.31	4,124,213.00	(123,308.00)	-3.1%
Health and Welfare Benefits		3401-3402	12,663,080.00	12,395,099.00	4,421,855.64	11,712,450.00	682,649.00	5.5%
Unemployment Insurance		3501-3502	76,957.00	72,567.00	29,460.62	137,233.00	(64,666.00)	-89.1%
Workers' Compensation		3601-3602	4,406,159.00	4,463,418.00	1,840,069.41	4,573,700.00	(110,282.00)	-2.5%
OPEB, Allocated		3701-3702	0.00	269,407.00	122,530.56	487,295.00	(217,888.00)	-80.9%
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	26,066.00	(26,066.00)	New
Other Employee Benefits		3901-3902	0.00	1,893,523.00	1,958,507.46	1,934,715.00	(41,192.00)	-2.2%
TOTAL, EMPLOYEE BENEFITS			33,858,543.00	35,724,089.00	15,467,001.22	35,909,801.00	(185,712.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	633,261.00	29,000.00	614.29	615.00	28,385.00	97.9%
Books and Other Reference Materials		4200	939,982.00	2,370,802.00	1,631,561.58	2,624,594.00	(253,792.00)	-10.7%
Materials and Supplies		4300	6,823,695.00	7,900,059.38	2,537,640.04	9,027,610.10	(1,127,550.72)	-14.3%
Noncapitalized Equipment		4400	309,330.00	2,891,182.62	567,812.25	3,982,028.00	(1,090,845.38)	-37.7%
Food		4700	165,000.00	140,000.00	1,129,166.33	140,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,871,268.00	13,331,044.00	5,866,794.49	15,774,847.10	(2,443,803.10)	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	338,064.00	535,758.00	151,418.33	820,053.00	(284,295.00)	-53.1%
Dues and Memberships		5300	39,250.00	106,896.00	49,124.92	124,520.00	(17,624.00)	-16.5%
Insurance		5400-5450	1,356,966.00	1,358,797.00	1,193,796.77	1,193,797.00	165,000.00	12.1%
Operations and Housekeeping Services		5500	5,064,242.00	5,395,694.00	2,992,942.22	5,507,317.00	(111,623.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,874,841.00	2,896,428.50	1,491,648.55	3,066,989.02	(170,560.52)	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	(1,712.81)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,646.00	(7,363.00)	(3,802.29)	(12,782.00)	5,419.00	-73.6%
Professional/Consulting Services and Operating Expenditures		5800	21,935,469.00	24,545,345.50	9,797,616.74	27,235,058.00	(2,689,712.50)	-11.0%
Communications		5900	1,338,650.00	1,532,702.00	618,504.58	1,539,522.00	(6,820.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,949,128.00	36,364,258.00	16,289,537.01	39,474,474.02	(3,110,216.02)	-8.6%

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)
CAPITAL OUTLAY								
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	75,000.00	13,025.00	75,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	75,000.00	13,025.00	75,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,991,509.00	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	1,275,044.00	1,275,044.00	481,075.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,682,378.00	8,682,378.00	3,472,584.00	8,682,378.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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	(774,525.00)	21,347.00	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(753,178.00)	(753,178.00)	0.00	(774,525.00)	21,347.00	-2.8%
TOTAL, EXPENDITURES			219,076,117.00	230,032,183.00	97,595,016.06	238,754,128.12	(8,721,945.12)	-3.8%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
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) TOTAL, INTERFUND TRANSFERS OUT			2,667,825.00	4,400,000.00	2,667,825.00	4,400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,667,825.00)	(4,400,000.00)	(2,667,825.00)	(4,400,000.00)	0.00	0.0%

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	860,064.91
7090	Economic Impact Aid (EIA): State Compensa	0.20
7240	Transportation: Special Education (Severely	0.12
7400	Quality Education Investment Act	501,224.61
9010	Other Restricted Local	5,722,993.96
Total, Restricted Balance		<u>9,249,420.17</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
First Interim to Second Interim
2013-2014

Adult Education Fund (11)

Changes to Revenue

- | | |
|-----------------------------------|------------------|
| • Increase in Other State Revenue | <u>\$ 86,126</u> |
| Total Increase in Revenue | \$ 86,126 |

Changes to Expenditures

- | | |
|---|-------------------|
| • Increase in Certificated Salaries is associated with additional hourly assignments and a potential one-time bonus | \$ 147,186 |
| • Increase in Classified Salaries is associated with sub costs and a potential one-time bonus | 18,926 |
| • Increase in Employee Benefits is associated with additional hourly assignments, sub costs, and a potential one-time bonus | 1,095 |
| • Increase in All Other Expenditures | <u>2,744</u> |
| Total Increase in Expenditures | \$ 169,951 |

NET CHANGE IN THE ADULT EDUCATION FUND BALANCE	\$ (83,825)
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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)
A. REVENUES								
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	(3,938.33)	81,402.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	331,577.00	0.00	417,703.00	86,126.00	26.0%
4) Other Local Revenue		8600-8799	41,984.00	41,984.00	24,056.79	41,984.00	0.00	0.0%
5) TOTAL, REVENUES			186,256.00	454,963.00	20,118.46	541,089.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	336,325.00	752,038.00	425,906.17	899,224.00	(147,186.00)	-19.6%
2) Classified Salaries		2000-2999	230,801.00	155,920.00	108,010.46	174,846.00	(18,926.00)	-12.1%
3) Employee Benefits		3000-3999	212,936.00	261,097.00	109,115.11	262,192.00	(1,095.00)	-0.4%
4) Books and Supplies		4000-4999	36,441.00	24,812.00	2,704.08	26,744.00	(1,932.00)	-7.8%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,754.00	3,729.64	5,565.00	(811.00)	-17.1%
6) Capital Outlay		6000-6999	0.00	6,696.00	0.00	6,697.00	(1.00)	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	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	649,465.46	1,376,663.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(631,642.00)	(751,749.00)	(629,347.00)	(835,574.00)		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,358.00	48,251.00	170,653.00	(35,574.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,576.89	35,576.89		35,576.89	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)			35,576.89	35,576.89		35,576.89		
d) Other Restatements		9795	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		2.89		
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	(0.02)	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	1.98		1.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	203,934.91	83,825.91		0.91		
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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	4,408.17	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	(8,346.50)	52,097.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			144,272.00	81,402.00	(3,938.33)	81,402.00	0.00	0.0%
OTHER STATE REVENUE								
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	417,703.00	86,126.00	26.0%
TOTAL, OTHER STATE REVENUE			0.00	331,577.00	0.00	417,703.00	86,126.00	26.0%
OTHER LOCAL REVENUE								
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	366.79	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	23,690.00	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%
TOTAL, OTHER LOCAL REVENUE			41,984.00	41,984.00	24,056.79	41,984.00	0.00	0.0%
TOTAL, REVENUES			186,256.00	454,963.00	20,118.46	541,089.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	217,990.00	623,119.00	362,056.15	769,714.00	(146,595.00)	-23.5%
Certificated Pupil Support Salaries		1200	8,576.00	11,815.00	5,298.00	12,406.00	(591.00)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,759.00	117,104.00	58,552.02	117,104.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			336,325.00	752,038.00	425,906.17	899,224.00	(147,186.00)	-19.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	27,265.00	27,369.00	13,737.19	28,737.00	(1,368.00)	-5.0%
Classified Support Salaries		2200	47,080.00	7,909.00	14,871.51	14,532.00	(6,623.00)	-83.7%
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	79,401.76	131,577.00	(10,935.00)	-9.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			230,801.00	155,920.00	108,010.46	174,848.00	(18,926.00)	-12.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,850.00	94,407.00	16,331.85	71,515.00	22,892.00	24.2%
PERS		3201-3202	26,350.00	32,541.00	23,738.99	43,558.00	(11,017.00)	-33.9%
OASDI/Medicare/Alternative		3301-3302	31,560.00	31,269.00	20,619.68	39,089.00	(7,820.00)	-25.0%
Health and Welfare Benefits		3401-3402	64,625.00	70,247.00	30,802.99	70,925.00	(678.00)	-1.0%
Unemployment Insurance		3501-3502	10,285.00	458.00	269.42	543.00	(85.00)	-18.6%
Workers' Compensation		3601-3602	34,266.00	30,175.00	17,352.18	34,862.00	(4,687.00)	-15.5%
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	1,700.00	300.00	15.0%
TOTAL, EMPLOYEE BENEFITS			212,936.00	261,097.00	109,115.11	262,192.00	(1,095.00)	-0.4%
BOOKS AND SUPPLIES								
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	22,812.00	2,704.08	24,744.00	(1,932.00)	-8.5%
Noncapitalized Equipment		4400	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,441.00	24,812.00	2,704.08	26,744.00	(1,932.00)	-7.8%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,200.00	307.56	1,200.00	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	3,555.00	(1.00)	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	810.00	(810.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	4,754.00	3,729.64	5,565.00	(811.00)	-17.1%
CAPITAL OUTLAY								
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	6,697.00	(1.00)	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,696.00	0.00	6,697.00	(1.00)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,395.00	1,395.00	0.00	1,395.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,395.00	1,395.00	0.00	1,395.00	0.00	0.0%
TOTAL, EXPENDITURES			817,898.00	1,206,712.00	649,465.46	1,376,663.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	800,000.00	800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	800,000.00	800,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	800,000.00	800,000.00	800,000.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 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
First Interim to Second Interim
2013-2014

Child Development Fund (12)

Changes to Revenue

- | | |
|-----------------------------------|-------------------|
| • Increase in Other State Revenue | <u>\$ 324,429</u> |
| Total Increase in Revenue | \$ 324,429 |

Changes to Expenditures

- | | |
|---|-------------------|
| • Increase in Certificated Salaries is associated with additional hourly assignments and a potential one-time bonus | \$ 138,903 |
| • Increase in Classified Salaries is associated with additional hourly assignments and a potential one-time bonus | 34,926 |
| • Increase in Employee Benefits is associated with additional hourly assignments and a potential one-time bonus | 28,711 |
| • Increase in All Other Expenditures | <u>121,889</u> |
| Total Increase in Expenditures | \$ 324,429 |

NET CHANGE IN THE CHILD DEVELOPMENT FUND BALANCE	\$ 0
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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)
A. REVENUES								
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	11.33	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,623,249.00	1,617,075.00	(336,432.72)	1,941,504.00	324,429.00	20.1%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	10,461.72	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,626,249.00	1,620,075.00	(325,959.67)	1,944,504.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	612,608.00	752,059.00	346,857.42	890,962.00	(138,903.00)	-18.5%
2) Classified Salaries		2000-2999	445,044.00	319,840.00	156,439.54	354,766.00	(34,926.00)	-10.9%
3) Employee Benefits		3000-3999	456,855.00	346,583.00	147,813.75	375,294.00	(28,711.00)	-8.3%
4) Books and Supplies		4000-4999	0.00	54,851.00	1,284.04	155,359.00	(100,508.00)	-183.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	25,000.00	4,773.31	25,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	10,000.00	0.00	10,034.00	(34.00)	-0.3%
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	108,742.00	108,742.00	0.00	130,089.00	(21,347.00)	-19.6%
9) TOTAL, EXPENDITURES			1,623,249.00	1,617,075.00	657,168.06	1,941,504.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,000.00	3,000.00	(983,127.73)	3,000.00		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	(983,127.73)	3,000.00		
F. FUND BALANCE, RESERVES								
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								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	11.33	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	11.33	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	(1,248,375.07)	1,941,504.00	324,429.00	20.1%
All Other State Revenue	All Other	8590	0.00	0.00	911,942.35	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,623,249.00	1,617,075.00	(336,432.72)	1,941,504.00	324,429.00	20.1%
OTHER LOCAL REVENUE								
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	728.11	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	9,733.61	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%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	10,461.72	3,000.00	0.00	0.0%
TOTAL, REVENUES			1,626,249.00	1,620,075.00	(325,959.67)	1,944,504.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	510,404.00	647,166.00	294,465.36	780,824.00	(133,658.00)	-20.7%
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	52,392.06	110,138.00	(5,245.00)	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			612,608.00	752,059.00	346,857.42	890,962.00	(138,903.00)	-18.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	370,755.00	269,395.00	131,341.90	301,799.00	(32,404.00)	-12.0%
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	25,097.64	52,967.00	(2,522.00)	-5.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			445,044.00	319,840.00	156,439.54	354,766.00	(34,926.00)	-10.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,611.00	30,416.00	14,975.24	39,683.00	(9,267.00)	-30.5%
PERS		3201-3202	91,981.00	80,463.00	34,898.36	90,694.00	(10,231.00)	-12.7%
OASDI/Medicare/Alternative		3301-3302	72,749.00	58,674.00	26,065.17	67,718.00	(9,044.00)	-15.4%
Health and Welfare Benefits		3401-3402	206,967.00	139,662.00	57,266.01	132,959.00	6,703.00	4.8%
Unemployment Insurance		3501-3502	675.00	535.00	251.75	608.00	(73.00)	-13.6%
Workers' Compensation		3601-3602	43,872.00	34,833.00	16,357.22	41,632.00	(6,799.00)	-19.5%
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%
TOTAL, EMPLOYEE BENEFITS			456,855.00	346,583.00	147,813.75	375,294.00	(28,711.00)	-8.3%
BOOKS AND SUPPLIES								
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	44,851.00	1,284.04	145,359.00	(100,508.00)	-224.1%
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%
TOTAL, BOOKS AND SUPPLIES			0.00	54,851.00	1,284.04	155,359.00	(100,508.00)	-183.2%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
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	4,070.00	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	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	703.31	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 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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,000.00	4,773.31	25,000.00	0.00	0.0%
CAPITAL OUTLAY								
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	10,034.00	(34.00)	-0.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	0.00	10,034.00	(34.00)	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	108,742.00	108,742.00	0.00	130,089.00	(21,347.00)	-19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,742.00	108,742.00	0.00	130,089.00	(21,347.00)	-19.6%
TOTAL, EXPENDITURES			1,623,249.00	1,617,075.00	657,168.06	1,941,504.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
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
First Interim to Second Interim
2013-2014

Cafeteria Fund (13)

Changes to Revenue **\$ 0**

Changes to Expenditures

- Increase in Classified Salaries is associated with additional staffing, extra duty assignments, and a potential one-time bonus \$ 276,840
- Increase in Employee Benefits is associated with additional staffing, extra duty assignments, and a potential one-time bonus 35,410
- Increase in All Other Expenditures 80,520
- Total Increase in Expenditures** **\$ 392,770**

NET CHANGE IN THE CAFETERIA FUND BALANCE **\$(392,770)**

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)
A. REVENUES								
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	4,289,098.14	11,830,707.00	0.00	0.0%
3) Other State Revenue		8300-8599	905,488.00	909,264.00	304,542.20	909,264.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	6,443.43	80,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,816,195.00	12,819,971.00	4,600,083.77	12,819,971.00		
B. EXPENDITURES								
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	4,594,050.00	1,879,410.58	4,870,890.00	(276,840.00)	-6.0%
3) Employee Benefits		3000-3999	1,604,541.00	1,637,895.00	560,553.69	1,673,305.00	(35,410.00)	-2.2%
4) Books and Supplies		4000-4999	5,165,602.00	5,194,134.00	1,854,660.31	5,269,366.00	(75,232.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	905,258.00	933,392.00	380,188.97	938,680.00	(5,288.00)	-0.6%
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	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	13,002,512.00	4,674,813.55	13,395,282.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(469,450.00)	(182,541.00)	(74,729.78)	(575,311.00)		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(489,450.00)	(182,541.00)	(74,729.78)	(575,311.00)		
F. FUND BALANCE, RESERVES								
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	1,985,401.14		1,592,631.14		
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	1,953,775.68		1,561,005.68		
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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
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%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	11,830,707.00	11,830,707.00	4,289,098.14	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%
TOTAL, FEDERAL REVENUE			11,830,707.00	11,830,707.00	4,289,098.14	11,830,707.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	905,488.00	909,264.00	304,542.20	909,264.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			905,488.00	909,264.00	304,542.20	909,264.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	2,868.11	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	3,575.32	75,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	80,000.00	6,443.43	80,000.00	0.00	0.0%
TOTAL, REVENUES			12,816,195.00	12,819,971.00	4,600,083.77	12,819,971.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,061,722.00	2,613,748.00	1,001,492.81	2,638,897.00	(25,149.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,793,121.00	1,828,696.00	787,886.51	1,860,331.00	(31,635.00)	-1.7%
Clerical, Technical and Office Salaries		2400	112,360.00	150,166.00	87,391.26	163,633.00	(13,467.00)	-9.0%
Other Classified Salaries		2900	0.00	1,440.00	2,640.00	208,029.00	(206,589.00)	-14346.5%
TOTAL, CLASSIFIED SALARIES			4,967,203.00	4,594,050.00	1,879,410.58	4,870,890.00	(276,840.00)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	517,122.00	527,090.00	197,199.37	548,961.00	(21,871.00)	-4.1%
OASDI/Medicare/Alternative		3301-3302	379,993.00	352,656.00	150,180.07	367,274.00	(14,618.00)	-4.1%
Health and Welfare Benefits		3401-3402	543,504.00	575,063.00	147,866.15	565,768.00	9,295.00	1.6%
Unemployment Insurance		3501-3502	2,486.00	2,315.00	1,000.88	2,404.00	(89.00)	-3.8%
Workers' Compensation		3601-3602	161,436.00	149,771.00	61,307.22	155,898.00	(6,127.00)	-4.1%
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	31,000.00	3,000.00	33,000.00	(2,000.00)	-6.5%
TOTAL, EMPLOYEE BENEFITS			1,604,541.00	1,637,895.00	560,553.69	1,673,305.00	(35,410.00)	-2.2%
BOOKS AND SUPPLIES								
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	20,650.90	59,493.00	(15,537.00)	-35.3%
Noncapitalized Equipment		4400	0.00	62,829.00	68,807.62	75,094.00	(12,265.00)	-19.5%
Food		4700	5,126,646.00	5,087,349.00	1,785,201.79	5,134,779.00	(47,430.00)	-0.9%
TOTAL, BOOKS AND SUPPLIES			5,165,602.00	5,194,134.00	1,854,660.31	5,269,366.00	(75,232.00)	-1.4%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
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	3,840.83	7,335.00	(1,035.00)	-16.4%
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	330,622.00	102,631.17	331,006.00	(384.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	234,942.00	239,942.00	70,056.29	239,365.00	577.00	0.2%
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	4,492.29	6,782.00	(4,446.00)	-190.3%
Professional/Consulting Services and Operating Expenditures		5800	310,040.00	354,192.00	199,168.39	354,192.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			905,258.00	933,392.00	380,188.97	938,680.00	(5,288.00)	-0.6%
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	643,041.00	643,041.00	0.00	643,041.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			643,041.00	643,041.00	0.00	643,041.00	0.00	0.0%
TOTAL, EXPENDITURES			13,285,645.00	13,002,512.00	4,674,813.55	13,395,282.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,561,005.68
Total, Restricted Balance		<u>1,561,005.68</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
First Interim to Second Interim
2013-2014

Deferred Maintenance Fund (14)

Changes to Revenue	\$	0
Changes to Expenditures	\$	0
NET CHANGE IN THE DEFERRED MAINTENANCE FUND BALANCE	\$	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 Column B & D (F)
A. REVENUES								
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	3,873.47	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	3,873.47	10,000.00		
B. EXPENDITURES								
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	62,688.00	150,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,582,993.00	3,315,168.00	2,109,322.48	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	2,172,010.48	3,465,168.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,722,993.00)	(3,455,168.00)	(2,168,137.01)	(3,455,168.00)		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			144,832.00	144,832.00	(300,312.01)	144,832.00		
F. FUND BALANCE, RESERVES								
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			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)
LCFF/REVENUE LIMIT SOURCES								
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%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue								
		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	3,873.47	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%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	3,873.47	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	3,873.47	10,000.00		

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 Column B & D (F)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	73,156.49	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	(10,468.49)	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,000.00	150,000.00	62,688.00	150,000.00	0.00	0.0%
CAPITAL OUTLAY								
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	2,109,322.48	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%
TOTAL, CAPITAL OUTLAY			1,582,993.00	3,315,168.00	2,109,322.48	3,315,168.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,732,993.00	3,465,168.00	2,172,010.48	3,465,168.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & 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%
(a) TOTAL, INTERFUND TRANSFERS IN			1,867,825.00	3,600,000.00	1,867,825.00	3,600,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds		8965	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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,867,825.00	3,600,000.00	1,867,825.00	3,600,000.00		

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
First Interim to Second Interim
2013-2014

Building Fund (21)

Changes to Revenue	\$	0
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Changes to Expenditures	\$	0
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NET CHANGE IN THE BUILDING FUND BALANCE	\$	0
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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)
A. REVENUES								
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	173.15	600.00	0.00	0.0%
5) TOTAL, REVENUES			600.00	600.00	173.15	600.00		
B. EXPENDITURES								
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	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			600.00	600.00	173.15	600.00		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600.00	600.00	173.15	600.00		
F. FUND BALANCE, RESERVES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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 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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	173.15	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%
TOTAL, OTHER LOCAL REVENUE			600.00	600.00	173.15	600.00	0.00	0.0%
TOTAL, REVENUES			600.00	600.00	173.15	600.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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 Column B & D (F)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (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
First Interim to Second Interim
2013-2014

Capital Facilities Fund (25)

Changes to Revenue	\$	0
Changes to Expenditures	\$	0
NET CHANGE IN THE CAPITAL FACILITIES FUND BALANCE	\$	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 Column B & D (F)
A. REVENUES								
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	112,626.77	208,240.00	0.00	0.0%
5) TOTAL, REVENUES			208,240.00	208,240.00	112,626.77	208,240.00		
B. EXPENDITURES								
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, 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,839.00)	(95,839.00)	112,626.77	(95,839.00)		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,839.00)	(95,839.00)	112,628.77	(95,839.00)		
F. FUND BALANCE, RESERVES								
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		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)
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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 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	777.34	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	111,849.43	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%
TOTAL, OTHER LOCAL REVENUE			208,240.00	208,240.00	112,626.77	208,240.00	0.00	0.0%
TOTAL, REVENUES			208,240.00	208,240.00	112,626.77	208,240.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			304,079.00	304,079.00	0.00	304,079.00	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 Column B & D (F)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			304,079.00	304,079.00	0.00	304,079.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- 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		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		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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
First Interim to Second Interim
2013-2014

State School Building Lease-Purchase Fund (30)

Changes to Revenue	\$	0
Changes to Expenditures	\$	0
NET CHANGE IN THE CAPITAL FACILITIES FUND BALANCE	\$	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 Column B & D (F)
A. REVENUES								
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	49.59	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	49.59	0.00		
B. EXPENDITURES								
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	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	49.59	0.00		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	49.59	0.00		
F. FUND BALANCE, RESERVES								
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								
		9740	0.00	0.00		0.00		
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	49.59	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	49.59	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	49.59	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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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 Column B & D (F)
CAPITAL OUTLAY								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ 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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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
First Interim to Second Interim
2013-2014

County School Facilities Fund (35)

Changes to Revenue	\$	0
Changes to Expenditures	\$	0
NET CHANGE IN THE COUNTY SCHOOL FACILITIES FUND BALANCE	\$	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 Column B & D (F)
A. REVENUES								
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	1,890.32	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	1,890.32	6,000.00		
B. EXPENDITURES								
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, 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,000.00)	(4,000.00)	1,890.32	(4,000.00)		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,000.00)	(4,000.00)	1,890.32	(4,000.00)		
F. FUND BALANCE, RESERVES								
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		9740	152,969.33	152,969.33		152,969.33		
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	1,890.32	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%
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%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	1,890.32	6,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	1,890.32	6,000.00		

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 Column B & D (F)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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 Column B & D (F)
CAPITAL OUTLAY								
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 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%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		

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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ 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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ 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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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
First Interim to Second Interim
2013-2014

Special Reserve Fund - Capital Outlay Projects (40)

Changes to Revenue

- | | |
|-----------------------------------|-------------------|
| • Increase in Other State Revenue | \$ 369,863 |
| Total Increase in Revenue | \$ 369,863 |

Changes to Expenditures

- | | |
|---------------------------------------|-------------------|
| • Increase in All Other Expenditures | \$ 586,638 |
| Total Increase in Expenditures | \$ 586,638 |

NET CHANGE IN SPECIAL RESERVE FUND – CAPITAL OUTLAY PROJECTS FUND BALANCE	\$ (216,775)
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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)
A. REVENUES								
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	369,863.00	369,863.00	New
4) Other Local Revenue		8600-8799	1,010,000.00	1,680,000.00	252,980.30	1,680,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,010,000.00	1,680,000.00	252,980.30	2,049,863.00		
B. EXPENDITURES								
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	23,286.75	94,290.00	(94,290.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	598,864.00	598,864.00	968,878.08	1,091,212.00	(492,348.00)	-82.2%
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	992,164.83	1,185,502.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			411,136.00	1,081,136.00	(739,184.53)	864,361.00		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			411,136.00	1,081,136.00	(739,184.53)	864,361.00		
F. FUND BALANCE, RESERVES								
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		3,851,420.17		
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			3,386,284.45	3,386,284.45		3,661,857.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	11,910.72	681,910.72		189,562.72		
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	369,863.00	369,863.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	369,863.00	369,863.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds 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	250,000.00	670,000.00	0.00	0.0%
Interest								
		8660	10,000.00	10,000.00	2,980.30	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%
TOTAL, OTHER LOCAL REVENUE			1,010,000.00	1,880,000.00	252,980.30	1,680,000.00	0.00	0.0%
TOTAL, REVENUES			1,010,000.00	1,880,000.00	252,980.30	2,049,863.00		

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)
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	(450.00)	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	23,736.75	94,290.00	(94,290.00)	New
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	23,286.75	94,290.00	(94,290.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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	206,560.80	328,894.00	(237,624.00)	-260.4%
Other Debt Service - Principal		7439	507,594.00	507,594.00	762,317.28	762,318.00	(254,724.00)	-50.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			598,864.00	598,864.00	968,878.08	1,091,212.00	(492,348.00)	-82.2%
TOTAL, EXPENDITURES			598,864.00	598,864.00	992,164.83	1,185,502.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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	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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- 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		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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
6230	California Clean Energy Jobs Act	369,863.00
9010	Other Restricted Local	3,291,994.45
Total, Restricted Balance		3,661,857.45

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
First Interim to Second Interim
2013-2014

Bond Interest and Redemption Fund (51)

Changes to Revenue	\$	0
Changes to Expenditures	\$	0
NET CHANGE IN THE BOND INTEREST AND REDEMPTION FUND BALANCE	\$	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 Column B & D (F)
A. REVENUES								
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. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,765,199.00)	(1,765,199.00)	0.00	(1,765,199.00)		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,765,199.00)	(1,765,199.00)	0.00	(1,765,199.00)		
F. FUND BALANCE, RESERVES								
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			0.00	0.00		0.00		
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions 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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes 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 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%
TOTAL, OTHER LOCAL REVENUE			6,238,664.00	6,238,664.00	0.00	6,238,664.00	0.00	0.0%
TOTAL, REVENUES			6,238,664.00	6,238,664.00	0.00	6,238,664.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,003,863.00	8,003,863.00	0.00	8,003,863.00	0.00	0.0%
TOTAL, EXPENDITURES			8,003,863.00	8,003,863.00	0.00	8,003,863.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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
First Interim to Second Interim
2013-2014

Tax Override Fund (53)

Changes to Revenue	\$	0
Changes to Expenditures	\$	0
NET CHANGE IN THE TAX OVERRIDE FUND BALANCE	\$	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 Column B & D (F)
A. REVENUES								
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	1,128.59	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	1,128.59	10,000.00		
B. EXPENDITURES								
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	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	1,128.59	10,000.00		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	1,128.59	10,000.00		
F. FUND BALANCE, RESERVES								
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								
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			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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions 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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
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 Parcel Taxes		8621	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%
Interest		8660	10,000.00	10,000.00	1,128.59	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%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	1,128.59	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	1,128.59	10,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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 Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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
First Interim to Second Interim
2013-2014

Self Insurance Fund (67)

Changes to Revenue \$ 0

Changes to Expenditures

- Increase in Classified Salaries is associated with a potential one-time bonus \$ 18,206
- Decrease in Employee Benefits (1,832)
- Increase in All Other Expenditures 610,937
- Total Increase in Expenditures** **\$ 627,311**

NET CHANGE IN SELF INSURANCE FUNDD BALANCE **\$ (627,311)**

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)
A. REVENUES								
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	1,521,661.03	4,725,342.00	0.00	0.0%
5) TOTAL, REVENUES			4,725,342.00	4,725,342.00	1,521,661.03	4,725,342.00		
B. EXPENSES								
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	150,716.43	326,168.00	(18,206.00)	-5.9%
3) Employee Benefits		3000-3999	46,810.00	97,769.00	45,342.38	95,937.00	1,832.00	1.9%
4) Books and Supplies		4000-4999	7,000.00	6,911.00	6,956.60	8,534.00	(1,623.00)	-23.5%
5) Services and Other Operating Expenses		5000-5999	4,480,119.00	4,480,208.00	4,667,629.20	5,089,522.00	(609,314.00)	-13.6%
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, 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	4,870,644.61	5,520,161.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(167,508.00)	(3,348,983.58)	(794,819.00)		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(167,508.00)	(3,348,983.58)	(794,819.00)		
F. NET POSITION								
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		7,253,029.23		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	8,047,848.23	7,880,340.23		7,253,029.23		
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
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	34,165.22	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%
Fees and Contracts								
In-District Premiums/Contributions		8674	4,625,342.00	4,625,342.00	1,487,495.81	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%
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%
TOTAL, OTHER LOCAL REVENUE			4,725,342.00	4,725,342.00	1,521,661.03	4,725,342.00	0.00	0.0%
TOTAL, REVENUES			4,725,342.00	4,725,342.00	1,521,661.03	4,725,342.00		

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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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	95,906.45	205,274.00	(11,466.00)	-5.9%
Clerical, Technical and Office Salaries		2400	0.00	114,154.00	54,809.98	120,894.00	(6,740.00)	-5.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			191,413.00	307,962.00	150,716.43	326,168.00	(18,206.00)	-5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,853.00	35,238.00	17,244.93	37,322.00	(2,084.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	14,643.00	23,559.00	11,600.30	24,953.00	(1,394.00)	-5.9%
Health and Welfare Benefits		3401-3402	3,998.00	28,808.00	11,523.68	22,896.00	5,912.00	20.5%
Unemployment Insurance		3501-3502	95.00	154.00	75.22	164.00	(10.00)	-6.5%
Workers' Compensation		3601-3602	6,221.00	10,010.00	4,898.25	10,602.00	(592.00)	-5.9%
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%
TOTAL, EMPLOYEE BENEFITS			46,810.00	97,769.00	45,342.38	95,937.00	1,832.00	1.9%
BOOKS AND SUPPLIES								
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	1,503.28	3,000.00	(825.00)	-37.9%
Noncapitalized Equipment		4400	0.00	4,736.00	5,453.32	5,534.00	(798.00)	-16.8%
TOTAL, BOOKS AND SUPPLIES			7,000.00	6,911.00	6,956.60	8,534.00	(1,623.00)	-23.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,187.00	384.29	2,200.00	(1,013.00)	-85.3%
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	202,636.00	998.00	0.5%
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	27.00	19.50	1,000.00	(973.00)	-3803.7%
Professional/Consulting Services and Operating Expenditures		5800	4,274,985.00	4,275,360.00	4,541,639.98	4,883,686.00	(608,326.00)	-14.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,480,119.00	4,480,208.00	4,667,629.20	5,089,522.00	(609,314.00)	-13.6%

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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			4,725,342.00	4,892,850.00	4,870,644.61	5,520,161.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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
First Interim to Second Interim
2013-2014

Foundation Private-Purpose Trust Fund (73)

Changes to Revenue	\$	0
Changes to Expenditures	\$	0
NET CHANGE IN THE FOUNDATION PRIVATE - PURPOSE TRUST FUND BALANCE	\$	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 Column B & D (F)
A. REVENUES								
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	130.00	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	130.00	500.00		
B. EXPENSES								
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, 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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	130.00	500.00		
D. OTHER FINANCING SOURCES/USES								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			500.00	500.00	130.00	500.00		
F. NET POSITION								
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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	130.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	130.00	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	130.00	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)
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
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%
HIGH SCHOOL						
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%
COUNTY SUPPLEMENT						
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 Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	23,968.76	23,968.76	23,736.44	23,736.44	(232.32)	-1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
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)*						
CHARTER SCHOOLS						
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 RLI)	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*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
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.

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):													
		January	February	March	April	May	June	July	August	September	October	November	December	January	February
A. BEGINNING CASH		40,426,708.00	52,821,798.00	59,945,199.00	73,766,107.00	65,875,691.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,142,989.00
B. RECEIPTS															
LCFF/Revenue Limit Sources															
Principal Apportionment		4,017,539.00	4,420,268.00	14,006,261.00	9,969,166.00	11,904,495.00	11,904,494.00	11,904,494.00	11,904,495.00	11,904,495.00	11,904,495.00	11,904,495.00	11,904,494.00	11,904,494.00	14,677,868.00
Property Taxes		209,135.00	167,987.00	75,711.00	0.00	667,188.00	2,227,752.00	2,227,752.00	2,227,752.00	2,227,752.00	2,227,752.00	2,227,752.00	2,227,752.00	2,227,752.00	1,008,448.00
Miscellaneous Funds		0.00	0.00	(162,351.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(171,078.00)
Federal Revenue		45,816.00	41,103.00	7,306,421.00	358,113.00	2,587,966.00	151,055.00	151,055.00	151,055.00	151,055.00	151,055.00	151,055.00	151,055.00	151,055.00	(369,863.00)
Other State Revenue		8,589,685.00	3,245,180.00	8,979,244.00	4,258,558.00	4,152,803.00	5,933,669.00	5,933,669.00	5,933,669.00	5,933,669.00	5,933,669.00	5,933,669.00	5,933,669.00	5,933,669.00	280,032.00
Other Local Revenue		86,644.00	68.00	(29,699.00)	60,416.00	117,500.00	251,742.00	251,742.00	251,742.00	251,742.00	251,742.00	251,742.00	251,742.00	251,742.00	42,715.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		12,948,819.00	7,874,606.00	30,175,587.00	14,646,253.00	19,429,952.00	20,468,712.00	20,468,712.00	20,468,712.00	20,468,712.00	20,468,712.00	20,468,712.00	20,468,712.00	20,468,712.00	15,468,122.00
C. DISBURSEMENTS															
Certificated Salaries		3,508.00	1,039,182.00	1,115,518.00	9,443,426.00	9,536,847.00	9,636,073.00	9,636,073.00	9,636,073.00	9,636,073.00	9,636,073.00	9,636,073.00	9,636,073.00	9,636,073.00	9,678,415.00
Classified Salaries		11,987.00	1,890,573.00	2,222,039.00	2,913,930.00	3,011,838.00	2,941,124.00	2,941,124.00	2,941,124.00	2,941,124.00	2,941,124.00	2,941,124.00	2,941,124.00	2,938,277.00	2,938,277.00
Employee Benefits		1,849,178.00	650,810.00	753,729.00	2,988,088.00	3,060,440.00	3,096,677.00	3,096,677.00	3,096,677.00	3,096,677.00	3,096,677.00	3,096,677.00	3,096,677.00	3,096,677.00	3,098,893.00
Books and Supplies		134,190.00	700,654.00	1,244,327.00	1,013,775.00	1,700,916.00	480,961.00	480,961.00	480,961.00	480,961.00	480,961.00	480,961.00	480,961.00	480,961.00	(920,159.00)
Services		1,185,314.00	1,219,168.00	2,471,721.00	2,178,871.00	2,883,016.00	4,093,889.00	4,093,889.00	4,093,889.00	4,093,889.00	4,093,889.00	4,093,889.00	4,093,889.00	4,093,889.00	860,159.00
Capital Outlay		0.00	0.00	0.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	1,203,307.00	0.00	1,788,202.00	1,788,202.00	1,788,202.00	1,788,202.00	1,788,202.00	1,788,202.00	1,788,202.00	1,788,202.00	0.00
Interfund Transfers Out		0.00	2,667,825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,184,177.00	8,268,212.00	7,807,334.00	19,747,897.00	20,193,057.00	22,036,926.00	22,036,926.00	22,036,926.00	22,036,926.00	22,036,926.00	22,036,926.00	22,036,926.00	22,036,926.00	15,656,585.00
D. BALANCE SHEET TRANSACTIONS															
Assets															
Cash Not in Treasury															
Accounts Receivable		20,156,843.00	9,544,478.00	(3,544,392.00)	3,394,805.00	(85,252.00)	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	(24,642.00)
Due From Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		20,156,843.00	9,544,478.00	(3,544,392.00)	3,394,805.00	(85,252.00)	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	53,882.00	(24,642.00)
Liabilities															
Accounts Payable		17,476,395.00	2,025,971.00	2,953.00	1,015,244.00	(762,258.00)	(671,870.00)	(671,870.00)	(671,870.00)	(671,870.00)	(671,870.00)	(671,870.00)	(671,870.00)	(671,870.00)	2,545,171.00
Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans		50,000.00	1,500.00	5,000,000.00	5,168,333.00	478,075.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00
Deferred Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		17,526,395.00	2,027,471.00	5,002,953.00	6,183,577.00	(284,183.00)	(670,370.00)	(670,370.00)	(670,370.00)	(670,370.00)	(670,370.00)	(670,370.00)	(670,370.00)	(670,370.00)	2,545,171.00
Nonoperating															
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		0.00	7,517,007.00	(8,547,345.00)	(2,788,772.00)	198,931.00	724,252.00	724,252.00	724,252.00	724,252.00	724,252.00	724,252.00	724,252.00	724,252.00	(2,569,813.00)
E. NET INCREASE/DECREASE (B - C + D)		12,395,090.00	7,123,401.00	13,820,908.00	(7,890,416.00)	(564,174.00)	(843,962.00)	(843,962.00)	(843,962.00)	(843,962.00)	(843,962.00)	(843,962.00)	(843,962.00)	(843,962.00)	(2,757,276.00)
F. ENDING CASH (A + E)		52,821,798.00	59,945,199.00	73,766,107.00	65,875,691.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	71,986,951.00	68,385,713.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
January								
A. BEGINNING CASH	68,385,713.00	69,443,587.00	63,266,649.00	49,990,226.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	20,243,110.00	11,166,291.00	2,078,757.00	5,648,601.00	31,728,412.00		167,793,032.00	167,793,032.00
Property Taxes	(6,755.00)	2,085,737.00	2,825,186.00	767,765.00	314,546.00		16,326,711.00	16,326,711.00
Miscellaneous Funds	(171,018.00)	(165,408.00)	0.00	0.00	0.00		(669,855.00)	(669,855.00)
Federal Revenue	3,931,267.00	211,160.00	1,363,728.00	6,230,073.00	8,081,928.00		24,838,916.00	24,838,916.00
Other State Revenue	110,473.00	101,292.00	91,307.00	330,057.00	400,042.00		29,825,337.00	29,825,337.00
Other Local Revenue	63,419.00	21,377.00	48,785.00	161,915.00	308,368.00		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
TOTAL RECEIPTS	24,170,496.00	13,420,449.00	6,407,763.00	13,138,411.00	40,833,296.00	0.00	239,336,641.00	239,336,641.00
C. DISBURSEMENTS								
Certificated Salaries	9,679,636.00	9,706,051.00	9,815,771.00	9,919,028.00	14,464,260.00		103,695,914.00	103,695,914.00
Classified Salaries	2,940,700.00	2,967,008.00	2,894,106.00	2,818,008.00	5,304,817.00		35,916,239.00	35,916,239.00
Employee Benefits	3,083,764.00	3,009,152.00	3,017,358.00	2,995,906.00	5,232,830.00		35,909,801.00	35,909,801.00
Books and Supplies	796,120.00	659,771.00	1,387,267.00	3,212,259.00	4,772,794.10		15,774,847.10	15,774,847.10
Services	1,896,659.00	1,589,550.00	2,727,769.00	4,365,920.00	11,744,880.02		39,474,474.02	39,474,474.02
Capital Outlay	37,548.00	0.00	12,213.00	12,214.00	0.00		75,000.00	75,000.00
Other Outgo	0.00	1,638,781.00	0.00	0.00	3,277,563.00		7,907,853.00	7,907,853.00
Interfund Transfers Out	0.00	0.00	0.00	1,732,175.00	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
TOTAL DISBURSEMENTS	18,434,429.00	19,570,313.00	19,854,484.00	25,055,510.00	44,797,144.12	0.00	243,154,128.12	243,154,128.12
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury								
Accounts Receivable	31,023.00	(3,510.00)	(23,443.00)	1,514,452.00	0.00		38,736,103.00	0.00
Due From Other Funds	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
Prepaid Expenditures	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
SUBTOTAL ASSETS	31,023.00	(3,510.00)	(23,443.00)	1,514,452.00	0.00	0.00	38,736,103.00	0.00
Liabilities								
Accounts Payable	4,709,216.00	23,564.00	(193,741.00)	(3,895,495.00)	0.00		35,295,023.00	0.00
Due To Other Funds	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		531,075.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00	0.00		0.00	0.00
SUBTOTAL LIABILITIES	4,709,216.00	23,564.00	(193,741.00)	(3,895,495.00)	0.00	0.00	35,826,098.00	0.00
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS	(4,678,193.00)	(27,074.00)	170,298.00	5,409,947.00	0.00	0.00	2,910,005.00	0.00
E. NET INCREASE/DECREASE (B - C + D)								
	1,057,874.00	(6,176,938.00)	(13,276,423.00)	(6,507,152.00)	(3,963,848.12)	0.00	(907,482.12)	(3,817,487.12)
F. ENDING CASH (A + E)								
	69,443,587.00	63,266,649.00	49,990,226.00	43,483,074.00			39,519,225.88	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):													
		January	February	March	April	May	June	July	August	September	October	November	December	January	February
A. BEGINNING CASH		43,483,074.00						60,172,789.00	69,751,767.00	81,785,819.00	81,785,819.00	81,674,152.00	75,544,427.00	80,554,024.00	79,526,515.00
B. RECEIPTS															
L.CFF/Revenue Limit Sources															
Principal Apportionment		7,612,162.00						7,615,162.00	19,355,893.00	13,707,292.00	13,707,292.00	13,707,292.00	19,355,893.00	13,707,292.00	13,707,292.00
Property Taxes		209,135.00					167,987.00	75,711.00	75,711.00	0.00	289,698.00	4,120,284.00	2,227,501.00	1,458,854.00	0.00
Miscellaneous Funds		0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		45,816.00					41,103.00	7,306,421.00	358,113.00	358,113.00	0.00	165,408.00	3,644,083.00	1,180,762.00	0.00
Other State Revenue		8,589,885.00					3,245,180.00	1,137,111.00	4,258,558.00	489,373.00	489,373.00	472,778.00	445,695.00	453,600.00	0.00
Other Local Revenue		86,644.00					68.00	(29,699.00)	60,416.00	49,632.00	49,632.00	35,797.00	0.00	128,782.00	0.00
Interfund Transfers In		0.00					0.00	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	0.00	0.00
TOTAL RECEIPTS		16,543,442.00					11,069,500.00	27,845,437.00	18,384,379.00	18,384,379.00	14,535,995.00	24,150,160.00	20,024,571.00	16,929,290.00	0.00
C. DISBURSEMENTS															
Certificated Salaries		3,508.00					1,039,182.00	1,115,518.00	9,443,426.00	9,443,426.00	9,835,019.00	9,914,464.00	9,919,567.00	9,915,414.00	0.00
Classified Salaries		11,987.00					1,990,573.00	2,222,039.00	2,913,930.00	2,913,930.00	2,517,011.00	2,489,465.00	2,376,955.00	2,455,342.00	0.00
Employee Benefits		1,849,178.00					650,810.00	753,729.00	2,988,088.00	2,988,088.00	2,656,684.00	2,744,667.00	2,645,795.00	2,662,424.00	0.00
Books and Supplies		134,190.00					700,654.00	1,244,327.00	1,013,775.00	1,013,775.00	659,222.00	437,936.00	448,830.00	397,263.00	0.00
Services		1,185,314.00					1,219,168.00	2,471,721.00	2,178,871.00	2,178,871.00	1,219,963.00	1,635,110.00	2,279,595.00	1,722,312.00	0.00
Capital Outlay		2,685.00					0.00	5,599.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00					0.00	0.00	1,203,307.00	1,203,307.00	2,241,964.00	0.00	2,241,964.00	0.00	0.00
Interfund Transfers Out		0.00					2,667,825.00	0.00	0.00	0.00	0.00	1,262,451.00	0.00	0.00	0.00
All Other Financing Uses		0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3,186,862.00					8,269,212.00	7,812,933.00	19,747,897.00	19,747,897.00	19,129,863.00	18,484,093.00	19,912,706.00	17,152,756.00	0.00
D. BALANCE SHEET TRANSACTIONS															
Assets															
Cash Not In Treasury		17,790,284.00					8,423,888.00	(3,128,255.00)	2,996,230.00	2,996,230.00	873,647.00	959,060.00	893,335.00	862,957.00	0.00
Accounts Receivable		0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds		0.00					0.00	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	0.00	0.00
Prepaid Expenditures		0.00					0.00	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	0.00	0.00
SUBTOTAL ASSETS		17,790,284.00					8,423,888.00	(3,128,255.00)	2,996,230.00	2,996,230.00	873,647.00	959,060.00	893,335.00	862,957.00	0.00
Liabilities															
Accounts Payable		14,457,149.00					1,646,198.00	4,870,197.00	1,744,379.00	1,744,379.00	2,409,504.00	1,615,530.00	2,032,709.00	3,876,033.00	0.00
Due To Other Funds		0.00					0.00	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	0.00	0.00
Deferred Revenues		0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		14,457,149.00					1,646,198.00	4,870,197.00	1,744,379.00	1,744,379.00	2,409,504.00	1,615,530.00	2,032,709.00	3,876,033.00	0.00
Nonoperating		0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Clearing		0.00					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		3,333,135.00					6,777,690.00	(7,998,452.00)	1,251,851.00	1,251,851.00	(1,535,857.00)	(656,470.00)	(1,139,374.00)	(3,013,076.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		16,689,715.00					9,578,978.00	12,034,052.00	(111,667.00)	(111,667.00)	(6,129,725.00)	5,009,597.00	(1,027,509.00)	(3,236,541.00)	0.00
F. ENDING CASH (A + E)		60,172,789.00					69,751,767.00	81,785,819.00	81,674,152.00	81,674,152.00	75,544,427.00	80,554,024.00	79,526,515.00	76,289,974.00	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS															

Second Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Compton Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	76,289,974.00	79,585,511.00	69,837,589.00	53,877,844.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	19,355,893.00	8,498,521.00	274,146.00	5,648,601.00	41,371,794.00		183,917,233.00	
Property Taxes	0.00	2,931,717.00	3,380,661.00	1,135,214.00	194,247.00		16,191,009.00	
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00		0.00	
Federal Revenue	3,234,574.00	173,738.00	1,122,051.00	2,517,596.00	1,342,120.00		21,131,785.00	
Other State Revenue	499,059.00	452,541.00	416,441.00	1,193,275.00	2,094,118.00		23,687,414.00	
Other Local Revenue	191,198.00	64,447.00	147,078.00	465,637.00			1,200,000.00	
Interfund Transfers In	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	
TOTAL RECEIPTS	23,280,724.00	12,120,964.00	5,340,377.00	10,960,323.00	44,942,279.00	0.00	246,127,441.00	0.00
C. DISBURSEMENTS								
Certificated Salaries	8,917,677.00	8,914,698.00	8,916,979.00	9,499,305.00	10,760,480.00		98,195,237.00	
Classified Salaries	2,458,413.00	2,491,769.00	2,421,300.00	4,628,734.00	5,154,712.00		34,132,230.00	
Employee Benefits	2,747,215.00	2,689,014.00	2,719,629.00	5,037,690.00	4,502,615.00		34,647,538.00	
Books and Supplies	576,301.00	477,599.00	1,004,224.00	2,325,311.00	3,135,918.00		12,555,550.00	
Services	2,470,179.00	2,070,206.00	3,552,605.00	5,686,107.00	8,271,649.00		35,962,800.00	
Capital Outlay	39,341.00	0.00	14,485.00	0.00	8,040.00		76,650.00	
Other Outgo	0.00	2,241,965.00	0.00	0.00	152,625.00		8,081,825.00	
Interfund Transfers Out	0.00	0.00	101,200.00	465,324.00			4,496,800.00	
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL DISBURSEMENTS	17,209,126.00	18,885,251.00	18,730,422.00	27,642,471.00	31,986,039.00	0.00	228,148,630.00	0.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
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	
SUBTOTAL ASSETS	909,973.00	601,457.00	760,383.00	865,690.00	0.00	0.00	32,808,649.00	
Liabilities								
Accounts Payable	3,686,034.00	3,585,092.00	3,330,083.00	739,041.00			43,991,949.00	
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	
SUBTOTAL LIABILITIES	3,686,034.00	3,585,092.00	3,330,083.00	739,041.00	0.00	0.00	43,991,949.00	
Nongenerating								
Suspense Clearing	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET TRANSACTIONS	(2,776,061.00)	(2,983,635.00)	(2,569,700.00)	126,649.00	0.00	0.00	(11,183,300.00)	
E. NET INCREASE/DECREASE (B - C + D)								
	3,295,537.00	(9,747,922.00)	(15,959,745.00)	(16,555,499.00)	12,956,240.00	0.00	6,795,511.00	0.00
F. ENDING CASH (A + E)	79,585,511.00	69,837,589.00	53,877,844.00	37,322,345.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								
							50,278,585.00	

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	177,253,998.00	9.40%	193,912,352.00	11.28%	215,790,827.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,947,638.00	-16.93%	4,110,078.00	0.00%	4,110,078.00
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	(21,673,654.00)	-10.20%	(19,462,386.00)	2.40%	(19,929,483.00)
6. Total (Sum lines A1 thru A5c)		161,727,982.00	11.15%	179,760,044.00	11.91%	201,171,422.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,965,156.00		75,178,409.00
b. Step & Column Adjustment				779,652.00		751,784.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,566,399.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,965,156.00	-3.57%	75,178,409.00	1.00%	75,930,193.00
2. Classified Salaries						
a. Base Salaries				25,734,972.00		24,842,775.00
b. Step & Column Adjustment				277,350.00		248,428.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,169,547.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,734,972.00	-3.47%	24,842,775.00	1.00%	25,091,203.00
3. Employee Benefits	3000-3999	28,115,480.00	-1.58%	27,671,068.00	1.00%	27,947,779.00
4. Books and Supplies	4000-4999	6,909,221.10	1.34%	7,001,673.00	2.40%	7,169,713.00
5. Services and Other Operating Expenditures	5000-5999	18,644,681.02	2.20%	19,054,864.00	2.40%	19,512,181.00
6. Capital Outlay	6000-6999	75,000.00	2.20%	76,650.00	2.40%	78,490.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,780,044.00	2.20%	2,841,205.00	2.40%	2,909,394.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,988,183.00)	-18.84%	(2,425,078.00)	-12.95%	(2,111,024.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,400,000.00	2.20%	4,496,800.00	2.40%	4,604,723.00
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)		161,636,371.12	-1.79%	158,738,366.00	1.51%	161,132,652.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		91,610.88		21,021,678.00		40,038,770.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,097,643.99		31,189,254.87		52,210,932.87
2. Ending Fund Balance (Sum lines C and D1)		31,189,254.87		52,210,932.87		92,249,702.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	498,017.00		498,017.00		498,017.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	23,396,587.87		44,868,455.87		84,954,760.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,294,650.00		6,844,460.00		6,796,925.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,189,254.87		52,210,932.87		92,249,702.87

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,294,650.00		6,844,460.00		6,796,925.00
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)		7,294,650.00		6,844,460.00		6,796,925.00

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.

The adjustments of expenditures is the result of a 5% one-time bonus offer in FY 13-14.

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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	24,838,916.00	-14.92%	21,131,785.00	0.00%	21,131,785.00
3. Other State Revenues	8300-8599	24,877,699.00	-21.31%	19,577,336.00	-25.22%	14,639,036.00
4. Other Local Revenues	8600-8799	22,500.00	-100.00%		0.00%	
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	21,673,654.00	-10.20%	19,462,386.00	2.40%	19,929,483.00
6. Total (Sum lines A1 thru A5c)		77,608,659.00	-14.48%	66,367,397.00	-6.74%	61,896,194.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,730,758.00		23,016,828.00
b. Step & Column Adjustment				257,308.00		230,168.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,971,238.00)		(3,609,445.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,730,758.00	-10.55%	23,016,828.00	-14.68%	19,637,551.00
2. Classified Salaries						
a. Base Salaries				10,181,267.00		9,289,455.00
b. Step & Column Adjustment				101,813.00		92,895.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(993,625.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,181,267.00	-8.76%	9,289,455.00	1.00%	9,382,350.00
3. Employee Benefits	3000-3999	7,794,321.00	-10.49%	6,976,470.00	-8.82%	6,360,916.00
4. Books and Supplies	4000-4999	8,865,626.00	-37.35%	5,553,877.00	-5.30%	5,259,479.00
5. Services and Other Operating Expenditures	5000-5999	20,829,793.00	-18.83%	16,907,936.00	2.40%	17,313,726.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,902,334.00	2.20%	6,032,185.00	2.40%	6,176,957.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,213,658.00	-26.21%	1,633,513.00	-20.39%	1,300,461.00
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)						
11. Total (Sum lines B1 thru B10)		81,517,757.00	-14.85%	69,410,264.00	-5.73%	65,431,440.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,909,098.00)		(3,042,867.00)		(3,535,246.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,158,519.02		9,249,421.02		6,206,554.02
2. Ending Fund Balance (Sum lines C and D1)		9,249,421.02		6,206,554.02		2,671,308.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.85				
b. Restricted	9740	9,249,420.17		6,206,554.02		2,671,308.02
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)		9,249,421.02		6,206,554.02		2,671,308.02

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)
E. AVAILABLE RESERVES						
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 adjustments in expenditures are associated with a 5% one-time bonus offered in FY 13-14 and the reduction of one-time Common Core funding. FY15-16 adjustment is associated with the sunset of QEIA funding.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	183,449,888.00	9.08%	200,108,242.00	10.93%	221,986,717.00
2. Federal Revenues	8100-8299	24,838,916.00	-14.92%	21,131,785.00	0.00%	21,131,785.00
3. Other State Revenues	8300-8599	29,825,337.00	-20.58%	23,687,414.00	-20.85%	18,749,114.00
4. Other Local Revenues	8600-8799	1,222,500.00	-1.84%	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	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)		239,336,641.00	2.84%	246,127,441.00	6.88%	263,067,616.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,695,914.00		98,195,237.00
b. Step & Column Adjustment				1,036,960.00		981,952.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,537,637.00)		(3,609,445.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,695,914.00	-5.30%	98,195,237.00	-2.68%	95,567,744.00
2. Classified Salaries						
a. Base Salaries				35,916,239.00		34,132,230.00
b. Step & Column Adjustment				379,163.00		341,323.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,163,172.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,916,239.00	-4.97%	34,132,230.00	1.00%	34,473,553.00
3. Employee Benefits	3000-3999	35,909,801.00	-3.52%	34,647,538.00	-0.98%	34,308,695.00
4. Books and Supplies	4000-4999	15,774,847.10	-20.41%	12,555,550.00	-1.01%	12,429,192.00
5. Services and Other Operating Expenditures	5000-5999	39,474,474.02	-8.90%	35,962,800.00	2.40%	36,825,907.00
6. Capital Outlay	6000-6999	75,000.00	2.20%	76,650.00	2.40%	78,490.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,682,378.00	2.20%	8,873,390.00	2.40%	9,086,351.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(774,525.00)	2.20%	(791,565.00)	2.40%	(810,563.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,400,000.00	2.20%	4,496,800.00	2.40%	4,604,723.00
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)		243,154,128.12	-6.17%	228,148,630.00	-0.69%	226,564,092.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(3,817,487.12)		17,978,811.00		36,503,524.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,256,163.01		40,438,675.89		58,417,486.89
2. Ending Fund Balance (Sum lines C and D1)		40,438,675.89		58,417,486.89		94,921,010.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	498,017.85		498,017.00		498,017.00
b. Restricted	9740	9,249,420.17		6,206,554.02		2,671,308.02
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	23,396,587.87		44,868,455.87		84,954,760.87
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,294,650.00		6,844,460.00		6,796,925.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		40,438,675.89		58,417,486.89		94,921,010.89

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,294,650.00		6,844,460.00		6,796,925.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
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
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,294,649.99		6,844,460.00		6,796,925.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
<hr/>						
2. Special education pass-through funds						
(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				
2. District ADA						
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
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		243,154,128.12		228,148,630.00		226,564,092.00
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)		243,154,128.12		228,148,630.00		226,564,092.00
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)		7,294,623.84		6,844,458.90		6,796,922.76
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)		7,294,623.84		6,844,458.90		6,796,922.76
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	243,154,128.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	24,785,305.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	75,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 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 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	24,066.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				7,279,110.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	575,311.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				211,665,024.12
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				211,665,024.12

		2013-14 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		23,565.24
B. Supplemental Instructional Hours converted to ADA (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)		8,982.09
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
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)	211,665,024.12	8,982.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. 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 (Line D divided by Line B) (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.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(12,782.00)	0.00	(774,525.00)				
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	130,089.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,782.00	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 Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	12,782.00	(12,782.00)	774,525.00	(774,525.00)	4,400,000.00	4,400,000.00		

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 first interim projections.

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	23,736.44	23,736.44	0.0%	Met
1st Subsequent Year (2014-15)	23,736.44	23,736.44	0.0%	Met
2nd Subsequent Year (2015-16)	23,736.44	23,736.44	0.0%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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 first interim projections.

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	24,529	24,529	0.0%	Met
1st Subsequent Year (2014-15)	24,529	24,529	0.0%	Met
2nd Subsequent Year (2015-16)	24,529	24,529	0.0%	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 first interim projections by more than two percent for the current year and 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio 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 (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (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 first interim projections.

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2013-14)	176,577,252.00		
1st Subsequent Year (2014-15)	191,224,363.00	200,778,097.00	5.0%	Not Met
2nd Subsequent Year (2015-16)	204,995,277.00	222,656,572.00	8.6%	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 first interim projections 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 increase in percentage for the first and second subsequent years is the result of a change in GAP funding.

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 (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	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 (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	131,815,608.00	157,236,371.12	83.8%	Met
1st Subsequent Year (2014-15)	127,692,252.00	154,241,566.00	82.8%	Not Met
2nd Subsequent Year (2015-16)	128,969,175.00	156,527,929.00	82.4%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

The change in expenditures is the result of a one-time bonus added to the budget in current year and remove in the following subsequent year resulting in a ratio change.

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2013-14)	23,740,179.00	24,838,916.00	4.6%	No
1st Subsequent Year (2014-15)	23,740,179.00	21,131,785.00	-11.0%	Yes
2nd Subsequent Year (2015-16)	23,740,179.00	21,131,785.00	-11.0%	Yes

Explanation:
(required if Yes)

The percentage changes in the first and second subsequents are the results of subtracting prior year carryover from the budget.

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

Current Year (2013-14)	31,157,563.00	29,825,337.00	-4.3%	No
1st Subsequent Year (2014-15)	31,529,547.00	23,687,414.00	-24.9%	Yes
2nd Subsequent Year (2015-16)	25,685,569.00	18,749,114.00	-27.0%	Yes

Explanation:
(required if Yes)

The percentage changes for the first and second subsequents years are the result of reducing FY12-13 carryover and one-time funding(Common Core) from the budget and the sunset of QEIA in FY15-16.

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

Current Year (2013-14)	1,222,500.00	1,222,500.00	0.0%	No
1st Subsequent Year (2014-15)	1,222,500.00	1,200,000.00	-1.8%	No
2nd Subsequent Year (2015-16)	1,222,500.00	1,200,000.00	-1.8%	No

Explanation:
(required if Yes)

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

Current Year (2013-14)	10,931,343.00	15,774,847.10	44.3%	Yes
1st Subsequent Year (2014-15)	11,182,764.00	12,555,550.00	12.3%	Yes
2nd Subsequent Year (2015-16)	11,462,333.00	12,429,192.00	8.4%	Yes

Explanation:
(required if Yes)

The percentage increase is current year and the next two subsequent years is associated with adding prior year carryover to the budget and increasing current and subsequent years expenditures by the new consume price index rate.

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

Current Year (2013-14)	36,130,519.00	39,474,474.02	9.3%	Yes
1st Subsequent Year (2014-15)	36,961,521.00	35,962,800.00	-2.7%	No
2nd Subsequent Year (2015-16)	37,885,559.00	36,825,907.00	-2.8%	No

Explanation:
(required if Yes)

The percentage increase in the current year is associated with adding prior year carryover to the budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	56,120,242.00	55,886,753.00	-0.4%	Met
1st Subsequent Year (2014-15)	56,492,226.00	46,019,199.00	-18.5%	Not Met
2nd Subsequent Year (2015-16)	50,648,248.00	41,080,899.00	-18.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	47,061,862.00	55,249,321.12	17.4%	Not Met
1st Subsequent Year (2014-15)	48,144,285.00	48,518,350.00	0.8%	Met
2nd Subsequent Year (2015-16)	49,347,892.00	49,255,099.00	-0.2%	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 first interim projections 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 changes in the first and second subsequents are the results of subtracting prior year carryover from the budget.

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

The percentage changes for the first and second subsequents years are the result of reducing FY12-13 carryover and one-time funding(Common Core) from the budget and the sunset of QEIA in FY15-16.

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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 and increasing current and subsequent years expenditures by the new consume price index rate.

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

The percentage increase in the current year is associated with adding prior year carryover to the budget.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,217,439.42	4,957,409.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

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 (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	91,610.88	161,636,371.12	N/A	Met
1st Subsequent Year (2014-15)	21,021,678.00	158,738,366.00	N/A	Met
2nd Subsequent Year (2015-16)	40,038,770.00	161,132,652.00	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 General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2013-14)		40,438,675.89	Met
1st Subsequent Year (2014-15)		58,417,486.89	Met
2nd Subsequent Year (2015-16)		94,921,010.89	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 General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2013-14)		43,483,074.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$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

¹ 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.

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	243,154,128.12	228,148,630.00	226,564,092.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	243,154,128.12	228,148,630.00	226,564,092.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,294,623.84	6,844,458.90	6,796,922.76
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,294,623.84	6,844,458.90	6,796,922.76

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 (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,294,650.00	6,844,460.00	6,796,925.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.01)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,294,649.99	6,844,460.00	6,796,925.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	7,294,623.84	6,844,458.90	6,796,922.76
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)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

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 first interim projections by more than five percent?

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)

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)?

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(15,734,830.00)	(21,673,654.00)	37.7%	5,938,824.00	Not Met
1st Subsequent Year (2014-15)	(16,096,731.00)	(19,462,386.00)	20.9%	3,365,655.00	Not Met
2nd Subsequent Year (2015-16)	(16,499,149.00)	(19,929,483.00)	20.8%	3,430,334.00	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2013-14)	4,400,000.00	4,400,000.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	4,501,200.00	4,496,800.00	-0.1%	(4,400.00)	Met
2nd Subsequent Year (2015-16)	4,613,730.00	4,604,723.00	-0.2%	(9,007.00)	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 one-time bonus added to current year and the reduction in excess expenditures charge for Special Education Programs. The District has implemented a process of bring back more programs from the County Office of Education which will continue to reduce expenditures.

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first Interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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 First Interim 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 First Interim 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 first interim projections?
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)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	

Total Annual Payments:	11,374,116	11,679,966	12,432,927	10,966,454
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	No

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 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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	21,598,646.00	
b. OPEB unfunded actuarial accrued liability (UAAL)	21,598,646.00	
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Nov 21, 2012	

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
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)	269,407.00	487,295.00
1st Subsequent Year (2014-15)	269,407.00	487,295.00
2nd Subsequent Year (2015-16)	269,407.00	487,295.00
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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

No

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

No

2. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	16,402,802.00	16,402,802.00
b. Unfunded liability for self-insurance programs	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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
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)

b. Amount contributed (funded) for self-insurance programs		
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 first interim projections, 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 first interim projections?

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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 first interim projections?

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 First Interim Projections

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	<input type="text"/>	<input type="text"/>	<input type="text"/>
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")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 940,351

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

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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 First Interim Projections

Are any new costs negotiated since first interim projections 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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 first interim projections?

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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 first interim projections?

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 First Interim Projections

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)?

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year
or

--	--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 First Interim

Are any new costs negotiated since first interim 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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 first interim projections?

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) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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 first interim projections?

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 First Interim Projections

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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.)

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items 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)

End of School District Second Interim Criteria and Standards Review
