## July 1 Budget (Single Adoption) FINANCIAL REPORTS 2003/04 Budget School District Certification

33 67173 Form CB

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| ANNUAL BUDGET REPORT:<br>July 1, 2003 Single Budget Adoptio                                 | n ·  |
|---|--|
|   | . This budget was developed using the state-adopted Criteria and Standards. equent to public hearing by the governing board of the school district. 42127) |
| Budget available for inspectio  | n at:  |
| Place: <u>980 E. Tahqui</u> Date: <u>Jun 20, 2003</u>                                       | tz Way, Palm Springs   |
| Public Hearing:   |  |
| Place:       980 E. Tahquit         Date:       Jun 24, 2003         Time:       6:00:00 PM | tz Way, Palm Springs   |
| Adoption Date: Jun 24, 2003   |  |
| Signed  |  |
|   | tary of the Governing Board nal signature required)  |
| For additional information on the bud   | dget reports, please contact:  |
| Budget Preparation  | Criteria & Standards Review  |
| Evelyn Hernandez  | Evelyn Hernandez   |
| Name  | Name (   |
| Director of Fiscal Services  Title  | Director Of Fiscal Services  Title   |
| (760)416-6155   | (760)416-6155  |
| Telephone   | Telephone  |
| ehernandez@psusd.k12.ca.us  | ehernandez@psusd.k12.ca.us   |
| F-mail Address  | F-mail Address   |

|          | G = General Ledger Data; S = Supplemental Data  |  |                                |
|----------|---|--|--------------------------------|
| Form     | Description   | Data Supp<br>2002/03<br>Estimated<br>Actuals | lied For:<br>2003/04<br>Budget |
| 01       | General Fund / County School Service Fund   | GS   | GS                             |
| 09       | Charter Schools Special Revenue Fund  |  |                                |
| 11       | Adult Education Fund  | G  | G                              |
| 12       | Child Development Fund  | G  | G                              |
| 13       | Cafeteria Special Revenue Fund  | G  | G                              |
| 14       | Deferred Maintenance Fund   | G  | G                              |
| 15       | Pupil Transportation Equipment Fund   |  |                                |
| 17       | Special Reserve Fund for Other Than Capital Outlay Projects   | G  | G                              |
| 18       | School Bus Emissions Reduction Fund   |  |                                |
| 19       | Foundation Special Revenue Fund   |  |                                |
| 21       | Building Fund   | G  | G                              |
| 25       | Capital Facilities Fund   | G  | G                              |
| 30       | State School Building Lease-Purchase Fund   | G  |                                |
| 35       | County School Facilities Fund   | G  |                                |
| 40       | Special Reserve Fund for Capital Outlay Projects  | G  | G                              |
| 49       | Capital Project Fund for Blended Component Units  |  |                                |
| 51       | Bond Interest and Redemption Fund   | G  | G                              |
| 52       | Debt Service Fund for Blended Component Units   | <u> </u>                                     | <u> </u>                       |
| 53       | Tax Override Fund   |  |                                |
| 56       | Debt Service Fund   |  |                                |
| 57       | Foundation Permanent Fund   |  |                                |
| 61       | Cafeteria Enterprise Fund   |  |                                |
| 63       | Other Enterprise Fund   |  |                                |
| 66       | Warehouse Revolving Fund  | <del></del>                                  |                                |
| 67       | Self-Insurance Fund   | G  | G                              |
| 71       | Retiree Benefit Fund  |  | G                              |
| 72       | Article XIII-B Fund   |  |                                |
| 73       | Foundation Private-Purpose Trust Fund   |  |                                |
| 76       | Warrant/Pass-Through Fund   |  |                                |
| 95       | Student Body Fund   |  |                                |
| 51A      | Analysis of Bonded Indebtedness   | ***  |                                |
| 53A      | Analysis of Restricted Levies   |  |                                |
| 76A      | Changes in Assets & Liabilities (Warrant/Pass-Through)  |  |                                |
| 95A      | Changes in Assets & Liabilities (Warrant/Pass-Trifough)  Changes in Assets & Liabilities (Student Body) | 1949   |                                |
| 95A<br>A | Average Daily Attendance  |  |                                |
| ASSET    |   | S  | S                              |
|          | Schedule of Capital Assets  |  |                                |
| CB<br>CC | Budget Certification  |  | S                              |
| CEA      | Health & Welfare / Workers' Compensation Certifications   |  | S                              |
|          | Current Expense Formula / Minimum Classroom Comp Actuals  | G  |                                |
| CEB      | Change Order Farm   | 1000   | G                              |
| CHG      | Change Order Form   |  |                                |
| DEBT     | Schedule of Long-Term Liabilities   |  |                                |
| L        | Lottery Report  | G  |                                |
| MYP      | Multiyear Projections   |  | G                              |
| RL       | Revenue Limit Summary   | S  | S                              |
| ROP      | Regional Occupational Program   |  |                                |

|      |   | Data Supp                       | lied For:         |
|------|---|---------------------------------|-------------------|
| Form | Description                               | 2002/03<br>Estimated<br>Actuals | 2003/04<br>Budget |
| SEA  | Special Education Revenue Allocations     |                                 |                   |
| SEAS | SEA Form Setup (SELPA Selection)          |                                 |                   |
| SIAA | Summary of Interfund Activities - Actuals | G                               |                   |
| SIAB | Summary of Interfund Activities - Budget  |                                 | G                 |
| 01CS | General Fund / County School Service Fund | S                               | S                 |
| 11CS | Adult Education Fund                      | GS                              | GS                |
| 12CS | Child Development Fund                    | GS                              | GS                |
| 13CS | Cafeteria Special Revenue Fund            | GS                              | GS                |
| 14CS | Deferred Maintenance Fund                 | GS                              | GS                |
| 15CS | Pupil Transportation Equipment Fund       |                                 |                   |
| 18CS | School Bus Emissions Reduction Fund       |                                 |                   |
| 61CS | Cafeteria Enterprise Fund                 |                                 |                   |
| 63CS | Other Enterprise Fund                     |                                 |                   |

|  |                |                        | 2002             | 1/03 Estimated Actu | als                             |                     | 2003/04 Budget    |                                 |                           |
|--|----------------|------------------------|------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description  | Resource Codes | Object<br>Codes        | Unrestricted (A) | Restricted<br>(B)   | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| A. REVENUES  |                |                        |                  |                     |                                 |                     |                   |                                 |                           |
| 1) Revenue Limit Sources   |                | 8010-8099              | 98,312,366.00    | 2,992,824.00        | 101,305,190.00                  | 100,103,205.00      | 2,952,810.00      | 103,056,015.00                  | 1.7                       |
| 2) Federal Revenues  |                | 8100-8299              | 134,336.00       | 14,361,509.00       | 14,495,845.00                   | 122,000.00          | 11,883,969.00     | 12,005,969.00                   | -17.2                     |
| 3) Other State Revenues  |                | 8300-8599              | 9,660,604.00     | 9,627,891.00        | 19,288,495.00                   | 8,118,175.00        | 7,096,431.00      | 15,214,606.00                   | -21.1                     |
| 4) Other Local Revenues  |                | 8600-8799              | 1,462,745.00     | 11,046,281.00       | 12,509,026.00                   | 1,165,803.00        | 11,757,800.00     | 12,923,603.00                   | 3.3                       |
| 5) TOTAL, REVENUES   |                |                        | 109,570,051.00   | 38,028,505.00       | 147,598,556.00                  | 109,509,183.00      | 33,691,010.00     | 143,200,193.00                  | -3.0                      |
| B. EXPENDITURES  |                |                        |                  |                     |                                 |                     |                   |                                 |                           |
| 1) Certificated Salaries   |                | 1000-1999              | 60,568,527.00    | 14,094,755.00       | 74,663,282.00                   | 61,387,086.00       | 11,628,600.00     | 73,015,686.00                   | -2.2                      |
| 2) Classified Salaries   |                | 2000-2999              | 12,877,003.00    | 7,848,174.00        | 20,725,177.00                   | 12,622,010.00       | 7,329,892.00      | 19,951,902.00                   | -3.7                      |
| 3) Employee Benefits   |                | 3000-3999              | 21,094,779.00    | 6,339,420.30        | 27,434,199.30                   | 22,585,448.00       | 6,090,617.00      | 28,676,065.00                   | 4.5                       |
| 4) Books and Supplies  |                | 4000-4999              | 5,684,478.83     | 8,447,875.08        | 14,132,353.91                   | 2,909,871.00        | 4,653,115.00      | 7,562,986.00                    | -46.5                     |
| 5) Services, Other Operating Expenses  |                | 5000-5999              | 10,630,443.17    | 5,065,131.00        | 15,695,574.17                   | 9,487,008.00        | 4,440,454.00      | 13,927,462.00                   | -11.3                     |
| 6) Capital Outlay  |                | 6000-6999              | 548,918.00       | 2,043,424.00        | 2,592,342.00                    | 150,099.00          | 600,000.00        | 750,099.00                      | -71.1                     |
| <ol> <li>Other Outgo (excluding Direct Support/<br/>Indirect Costs)</li> </ol>                               |                | 7100-7299<br>7400-7499 | 25,000.00        | 0.00                | 25,000.00                       | 20,000.00           | 0.00              | 20,000.00                       | -20.0                     |
| 8) Direct Support/Indirect Costs   |                | 7300-7399              | (1,240,886.00)   | 872,926.00          | (367,960.00)                    | (1,087,303.00)      | 658,626.00        | (428,677.00)                    | 16.5                      |
| 9) TOTAL, EXPENDITURES   |                |                        | 110,188,263.00   | 44,711,705.38       | 154,899,968.38                  | 108,074,219.00      | 35,401,304.00     | 143,475,523.00                  | -7.4                      |
| C. EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES BEFORE OTHER<br>FINANCING SOURCES AND USES (A5 - B9) |                |                        | (618,212.00)     | (6,683,200.38)      | (7,301,412.38)                  | 1,434,964.00        | (1,710,294.00)    | (275,330.00)                    | -96.2                     |
| D. OTHER FINANCING SOURCES/USES  |                |                        |                  |                     |                                 |                     |                   |                                 |                           |
| Interfund Transfers     a) Transfers In  |                | 8910-8929              | 1,000,000.00     | 0.00                | 1,000,000.00                    | 2,900,000.00        | 0.00              | 2,900,000.00                    | 190.0                     |
| b) Transfers Out   |                | 7610-7629              | 64,877.00        | 0.00                | 64,877.00                       | 0.00                | 0.00              | 0.00                            | -100.0                    |
| Other Sources/Uses     Sources   |                | 8930-8979              | 0.00             | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0                       |
| b) Uses  |                | 7630-7699              | 0.00             | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0                       |
| 3) Contributions   |                | 8980-8999              | (3,463,183.00)   | 3,463,183.00        | 0.00                            | (3,803,249.00)      | 3,803,249.00      | 0.00                            | 0.0                       |
| 4) TOTAL, OTHER FINANCING SOURCES/US   | ES             |                        | (2,528,060.00)   | 3,463,183.00        | 935,123.00                      | (903,249.00)        | 3,803,249.00      | 2,900,000.00                    | 210.1                     |

|  |               |                 | 2002                | /03 Estimated Actua | ls                              |                     | 2003/04 Budget    |                                 |                           |
|--|---------------|-----------------|---------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description R  | esource Codes | Object<br>Codes | Unrestricted<br>(A) | Restricted<br>(B)   | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)                         |               |                 | (3,146,272.00)      | (3,220,017.38)      | (6,366,289.38)                  | 531,715.00          | 2,092,955.00      | 2,624,670.00                    | -141.29                   |
| F. FUND BALANCE, RESERVES  |               |                 |                     |                     |                                 |                     |                   |                                 |                           |
| Beginning Fund Balance     As of July 1 - Unaudited                            |               | 9791            | 7,617,297.54        | 7,481,237.38        | 15,098,534.92                   | 4,471,025.54        | 4,261,220.00      | 8,732,245.54                    | -42.29                    |
| b) Audit Adjustments   |               | 9793            | 0.00                | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.09                      |
| c) As of July 1 - Audited (F1a + F1b)  |               |                 | 7,617,297.54        | 7,481,237.38        | 15,098,534.92                   | 4,471,025.54        | 4,261,220.00      | 8,732,245.54                    | -42.29                    |
| d) Other Restatements  |               | 9795            | 0.00                | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.09                      |
| e) Net Beginning Balance (F1c + F1d)   |               |                 | 7,617,297.54        | 7,481,237.38        | 15,098,534.92                   | 4,471,025.54        | 4,261,220.00      | 8,732,245.54                    | -42.29                    |
| 2) Ending Balance, June 30 (E + F1e)   |               |                 | 4,471,025.54        | 4,261,220.00        | 8,732,245.54                    | 5,002,740.54        | 6,354,175.00      | 11,356,915.54                   | 30.19                     |
| Components of Ending Fund Balance a) Reserve for                               |               |                 |                     |                     |                                 |                     |                   |                                 |                           |
| Revolving Cash   |               | 9711            | 100,000.00          | 0.00                | 100,000.00                      | 100,000.00          | 0.00              | 100,000.00                      | 0.09                      |
| Stores   |               | 9712            | 275,000.00          | 0.00                | 275,000.00                      | 275,000.00          | 0.00              | 275,000.00                      | 0.09                      |
| Prepaid Expenditures   |               | 9713            | 0.00                | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Others   |               | 9719            | 0.00                | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| General Reserve  |               | 9730            | 0.00                | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Legally Restricted Balance   |               | 9740            | 0.00                | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Designated Amounts Designated for Economic Uncertainties                    |               | 9770            | 3,791,769.54        | 0.00                | 3,791,769.54                    | 4,323,485.00        | 0.00              | 4,323,485.00                    | 14.0%                     |
| Designated for the Unrealized Gains of Investre<br>and Cash in County Treasury | nents         | 9775            | 0.00                | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Designations   |               | 9780            | 304,256.00          | 4,261,220.00        | 4,565,476.00                    | 304,255.54          | 6,354,175.00      | 6,658,430.54                    | 45.8%                     |
| c) Undesignated Amount   |               | 9790            | 0.00                | 0.00                | 0.00                            |                     |                   |                                 |                           |
| d) Unappropriated Amount   |               | 9790            |                     |                     |                                 | 0.00                | 0.00              | 0.00                            |                           |

|  |     |                 | Exper            | nditures by Object  |                                 |                     |                   |                                 |                           |
|--|-----|-----------------|------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |     |                 | 2002             | /03 Estimated Actua | ls                              |                     | 2003/04 Budget    |                                 |                           |
| Description Reso   |     | Object<br>Codes | Unrestricted (A) | Restricted<br>(B)   | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Columi<br>C & F |
| G. ASSETS  |     |                 |                  |                     |                                 |                     |                   |                                 |                           |
| Cash     a) in County Treasury                                       |     | 9110            | 3,626,025.54     | 4,261,220.00        | 7,887,245.54                    |                     |                   |                                 |                           |
| 1) Fair Value Adjustment to Cash in County Treas                     | ury | 9111            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| b) in Banks  |     | 9120            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| c) in Revolving Fund   |     | 9130            | 100,000.00       | 0.00                | 100,000.00                      |                     |                   |                                 |                           |
| d) with Fiscal Agent   |     | 9135            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| e) collections awaiting deposit                                      |     | 9140            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 2) Investments   |     | 9150            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 3) Accounts Receivable   |     | 9200            | 2,500,000.00     | 0.00                | 2,500,000.00                    |                     |                   |                                 |                           |
| 4) Due from Grantor Government                                       |     | 9290            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 5) Due from Other Funds  |     | 9310            | 1,000,000.00     | 0.00                | 1,000,000.00                    |                     |                   |                                 |                           |
| 6) Stores  |     | 9320            | 275,000.00       | 0.00                | 275,000.00                      |                     |                   |                                 |                           |
| 7) Prepaid Expenditures  |     | 9330            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 8) Other Current Assets  |     | 9340            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 9) Fixed Assets  |     | 9400            |                  |                     |                                 |                     |                   |                                 |                           |
| 10) TOTAL, ASSETS  |     |                 | 7,501,025.54     | 4,261,220.00        | 11,762,245.54                   |                     |                   |                                 |                           |
| H. LIABILITIES   |     |                 |                  |                     |                                 |                     |                   |                                 |                           |
| 1) Accounts Payable  |     | 9500            | 3,000,000.00     | 0.00                | 3,000,000.00                    |                     |                   |                                 |                           |
| 2) Due to Grantor Governments  |     | 9590            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 3) Due to Other Funds  |     | 9610            | 30,000.00        | 0.00                | 30,000.00                       |                     |                   |                                 |                           |
| 4) Current Loans   |     | 9640            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 5) Deferred Revenue  |     | 9650            | 0.00             | 0.00                | 0.00                            |                     |                   |                                 |                           |
| 6) Long-Term Liabilities   |     | 9660            |                  |                     |                                 |                     |                   |                                 |                           |
| 7) TOTAL, LIABILITIES  |     |                 | 3,030,000.00     | 0.00                | 3,030,000.00                    |                     |                   |                                 |                           |
| . FUND EQUITY  |     |                 |                  |                     |                                 |                     |                   |                                 |                           |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |     |                 | 4,471,025.54     | 4,261,220.00        | 8,732,245.54                    |                     |                   |                                 |                           |

|  |                                |                 | 2002                | /03 Estimated Actua      | als                             |                     | 2003/04 Budget     |                                 |                          |
|--|--------------------------------|-----------------|---------------------|--------------------------|---------------------------------|---------------------|--------------------|---------------------------------|--------------------------|
| Description  | Resource Codes                 | Object<br>Codes | Unrestricted<br>(A) | Restricted<br>(B)        | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted (E)     | Total Fund<br>col. D + E<br>(F) | % Diff<br>Colum<br>C & F |
| REVENUE LIMIT SOURCES                                | 1100001100 00000               | Codes           |                     | 19/                      | (0)                             |                     | (-1                | (F)                             | Car                      |
| Principal Apportionment                              |                                | 8011            | 00 044 000 00       | 0.00                     | 00 044 000 00                   | 70.070.000.00       |                    |                                 |                          |
| State Aid - Current Year                             |                                |                 | 69,344,396.00       | 0.00                     | 69,344,396.00                   | 72,379,880.00       | 0.00               | 72,379,880.00                   | 4.4                      |
| Charter Schools General Purpose Entitlement          | nt - State Aid                 | 8015            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0.0                      |
| State Aid - Prior Years                              |                                | 8019            | (86,717.00)         | 0.00                     | (86,717.00)                     | 0.00                | 0.00               | 0.00                            | -100.                    |
| Tax Relief Subventions Homeowners' Exemptions        |                                | 8021            | 456,749.00          | 0.00                     | 456,749.00                      | 456,749.00          | 0.00               | 456,749.00                      | 0.                       |
| Timber Yield Tax                                     |                                | 8022            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| Other Subventions/In-Lieu Taxes                      |                                | 8029            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| County & District Taxes                              |                                |                 |                     |                          |                                 |                     |                    |                                 |                          |
| Secured Roll Taxes                                   |                                | 8041            | 18,378,735.00       | 0.00                     | 18,378,735.00                   | 18,378,735.00       | 0.00               | 18,378,735.00                   | - 0                      |
| Unsecured Roll Taxes                                 |                                | 8042            | 1,038,317.00        | 0.00                     | 1,038,317.00                    | 1,038,317.00        | 0.00               | 1,038,317.00                    | - 0                      |
| Prior Years' Taxes                                   |                                | 8043            | 2,198,333.00        | 0.00                     | 2,198,333.00                    | 2,198,333.00        | 0.00               | 2,198,333.00                    | - 0                      |
| Supplemental Taxes                                   |                                | 8044            | 537,307.00          | 0.00                     | 537,307.00                      | 537,307.00          | 0.00               | 537,307.00                      | - 0                      |
| Education Revenue Augmentation<br>Fund (ERAF)        |                                | 8045            | 7,516,295.00        | 0.00                     | 7,516,295.00                    | 7,516,295.00        | 0.00               | 7,516,295.00                    |                          |
| Community Redevelopment Funds<br>(SB 617/699/1992)   |                                | 8047            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| Penalties and Interest on                            |                                |                 | 3,00                |                          | 0.00                            | 0.00                |                    | 0.00                            |                          |
| Delinquent Revenue Limit Taxes                       |                                | 8048            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | C                        |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses |                                | 8081            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| Other In-Lieu Taxes                                  |                                | 8082            | 134,697.00          | 0.00                     | 134,697.00                      | 134,697.00          | 0.00               | 134,697.00                      | 0                        |
| Less: Non-Revenue Limit (50%) Adjustment             |                                | 8089            | (67,349.00)         | 0.00                     | (67,349.00)                     | (67,349.00)         | 0.00               | (67,349.00)                     |                          |
| Subtotal, Revenue Limit Sources                      |                                |                 | 99,450,763.00       | 0.00                     | 99,450,763.00                   | 102,572,964.00      | 0.00               | 102,572,964.00                  | 3                        |
| Revenue Limit Transfers                              |                                |                 | 3011001100.00       |                          | 30,100,100.00                   | 102,012,001.00      |                    | 102,012,004.00                  |                          |
| Transfers of Unrestricted Revenue Limit              | 0000                           | 8091            | (2,992,824.00)      | 0.00                     | (2,992,824.00)                  | (2,952,810.00)      | 0.00               | (2,952,810.00)                  | -1                       |
| Continuation Education ADA Transfer                  | 2200                           | 8091            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| Community Day Schools Transfer                       | 2430                           | 8091            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            |                          |
| Special Education ADA Transfer                       | 6500                           | 8091            | 0.00                | 2,992,824.00             | 2,992,824.00                    | 0.00                | 2,952,810.00       | 2,952,810.00                    | -1                       |
| ROC/P Apprentice Hours Transfer                      | 6350                           | 8091            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | C                        |
| All Other Revenue Limit Transfers                    | All Other                      | 8091            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            |                          |
| PERS Reduction Transfer                              |                                | 8092            | 1,854,427.00        | 0.00                     | 1,854,427.00                    | 483,051.00          | 0.00               | 483,051.00                      | -74                      |
| Property Taxes Transfers                             |                                | 8097            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| TOTAL, REVENUE LIMIT SOURCES                         |                                |                 | 98,312,366.00       | 2,992,824.00             | 101,305,190.00                  | 100,103,205.00      | 2,952,810.00       | 103,056,015.00                  | 1                        |
| EDERAL REVENUES                                      |                                |                 |                     |                          |                                 |                     |                    | -                               |                          |
| Maintenance and Operation                            |                                | 8110            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| Special Education Entitlement                        |                                | 8181            | 0.00                | 2,204,080.00             | 2,204,080.00                    | 0.00                | 2,204,080.00       | 2,204,080.00                    | 0                        |
| Discretionary Grants                                 |                                | 8182            | 0.00                | 441,976.00               | 441,976.00                      | 0.00                | 319,053.00         | 319,053.00                      | -27                      |
| Child Nutrition Programs                             |                                | 8220            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| Forest Reserve Funds                                 |                                | 8260            | 2,000.00            | 0.00                     | 2,000.00                        | 2,000.00            | 0.00               | 2,000.00                        | 0                        |
| Flood Control Funds                                  |                                | 8270            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| Vildlife Reserve Funds                               |                                | 8280            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| FEMA   |                                | 8281            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| nteragency Contracts Between LEAs                    |                                | 8285            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0                        |
| ass-Through Revenues from                            |                                |                 |                     |                          |                                 |                     |                    |                                 |                          |
| Federal Sources                                      | 3000-3299, 4000-               | 8287            | 0.00                | 0.00                     | 0.00                            | 0.00                | 0.00               | 0.00                            | 0.                       |
| NCLB/IASA  | 4135, 4201-4215,<br>4610, 5510 | 8290            | 0.00                | 8,181,527.00             | 8,181,527.00                    | 0.00                | 7,230,675.00       | 7,230,675.00                    | -11.                     |
| /ocational and Applied                               | 3500 3600                      | 8200            | 0.00                | 194 709 00               | 104 700 00                      | 0.00                | 162 544 00         | 462 544 00                      | 40                       |
| Technology Education                                 | 3500-3699<br>3700-3799         | 8290<br>8290    | 0.00                | 181,706.00<br>278,271.00 | 181,706.00                      | 0.00                | 163,514.00         | 163,514.00<br>144,359.00        | -10.<br>-48.             |
| Safe and Drug Free Schools<br>ITPA / WIA             | 5600-5625                      | 8290            | 0.00                | 0.00                     | 278,271.00                      | 0.00                | 144,359.00<br>0.00 | 0.00                            | <del>-48.</del>          |
| Other Federal Revenue                                | All Other                      | 8290            | 132,336.00          | 3,073,949.00             | 3,206,285.00                    | 120,000.00          | 1,822,288.00       | 1,942,288.00                    | -39.                     |
| Julia i Gudiai Nevellue                              | All Oulei                      | 0290            | 134,336.00          | 0,010,048.00             | 0,200,205.00                    | 120,000.00          | 1,022,200.00       | 1,042,200.00                    | -39.4                    |

|   |  |                 | 2002                | 03 Estimated Actua | ls                              |                      | 2003/04 Budget               |                                 |                         |
|---|--|-----------------|---------------------|--------------------|---------------------------------|----------------------|------------------------------|---------------------------------|-------------------------|
| Description   | Resource Codes                                       | Object<br>Codes | Unrestricted<br>(A) | Restricted<br>(B)  | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)  | Restricted<br>(E)            | Total Fund<br>col. D + E<br>(F) | % Dif<br>Colum<br>C & F |
| OTHER STATE REVENUES  |  |                 |                     |                    | (9)                             |                      |                              | (7)                             | Ca                      |
| Other State Apportionments ROC/P Entitlement Current Year               | 6350-6360  | 8311            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            |                         |
| Prior Years   | 6350-6360  | 8319            | 0.00                |                    | 8                               |                      |                              |                                 | 0.                      |
| Special Education Master Plan Current Year                              | 6500   | 8311            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.                      |
| Prior Years   | 6500   | 8319            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.                      |
| Gifted and Talented Pupils  | 7140   | 8311            | 0.00                | 202,079.00         | 202,079.00                      | 0.00                 | 0.00                         | 0.00                            | 0                       |
| Home-to-School Transportation   | 7230-7235  | 8311            | 0.00                | 1,494,226.00       | 1,494,226.00                    | 0.00                 | 166,311.00                   | 166,311.00                      | -17.                    |
| School Improvement Program  | 7260-7265  | 8311            | 0.00                | 0.00               | 0.00                            |                      | 1,494,226.00                 | 1,494,226.00                    | 0                       |
| Economic Impact Aid   | 7090-7091  | 8311            | 0.00                | 177,816.00         | 177,816.00                      | 0.00                 | 0.00                         | 0.00                            | 0                       |
| Spec. Ed. Transportation  | 7240   | 8311            |                     |                    |                                 | 0.00                 | 133,361.00                   | 133,361.00                      | -25.                    |
| All Other State Apportionments- Current Year                            | All Other  |                 | 0.00                | 833,217.00         | 833,217.00                      | 0.00                 | 833,217.00                   | 833,217.00                      | 0.                      |
| .,  |  | 8311            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.                      |
| All Other State Apportionments- Prior Year                              | All Other  | 8319            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.                      |
| Year Round School Incentive   |  | 8425            | 220,084.00          | 0.00               | 220,084.00                      | 200,000.00           | 0.00                         | 200,000.00                      | -9.                     |
| Class Size Reduction K-3  |  | 8434            | 5,546,079.00        | 0.00               | 5,546,079.00                    | 5,546,079.00         | 0.00                         | 5,546,079.00                    | 0.                      |
| Class Size Reduction, Grade 9   |  | 8435            | 369,576.00          | 0.00               | 369,576.00                      | 0.00                 | 0.00                         | 0.00                            | -100.                   |
| Charter Schools Categorical Block Grant                                 |  | 8480            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.                      |
| Child Nutrition Programs  |  | 8520            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.                      |
| Mandated Costs Reimbursements   |  | 8550            | 14,269.00           | 0.00               | 14,269.00                       | 0.00                 | 0.00                         | 0.00                            | -100.                   |
| State Lottery Revenue   |  | 8560            | 2,372,096.00        | 251,904.00         | 2,624,000.00                    | 2,372,096.00         | 251,904.00                   | 2,624,000.00                    | 0.0                     |
| Tax Relief Subventions Restricted Levies - Other Homeowners' Exemptions |  | 8575            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.4                     |
| Other Subventions/In-Lieu Taxes   |  | 8576            | 0.00                | 0.00               |                                 | 0.00                 | 0.00                         | 0.00                            | 0.                      |
| Pass-Through Revenues from<br>State Sources                             |  | 8587            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.0                     |
| Miller Unruh Reading Program  | 7200   | 8590            | 0.00                | 80,307.00          | 80,307.00                       | 0.00                 | 0.00                         | 0.00                            | -100.0                  |
| Demo Program, Reading & Math  | 7050   | 8590            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.0                     |
| Instructional Materials   |  |                 |                     |                    | 5.50                            |                      | 0.00                         | 0.00                            | 0.0                     |
| Elementary  | 7155   | 8590            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.0                     |
| Secondary   | 7160   | 8590            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.0                     |
| Other   | 7150, 7156, 7170,<br>7180, 7185<br>6580, 7285, 7292, | 8590            | 0.00                | 1,038,825.00       | 1,038,825.00                    | 0.00                 | 617,876.00                   | 617,876.00                      | -40.                    |
| Staff Development   | 7294, 7295, 7305,<br>7315                            | 8590            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.0                     |
| Tenth Grade Counseling  | 7375   | 8590            | 0.00                | 35,847.00          | 35,847.00                       | 0.00                 | 26,886.00                    | 26,886.00                       | -25.0                   |
| Mentor Teacher  | 7270   | 8590            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.0                     |
| Educational Technology<br>Assistance Grants                             | 7100-7125  | 8590            | 0.00                | 231,372.00         | 231,372.00                      | 0.00                 | 0.00                         | 0.00                            | -100.0                  |
| School Based Coordination Program                                       | 7250   | 8590            | 0.00                | 2,465,205.00       | 2,465,205.00                    | 0.00                 | 1,883,882.00                 | 1,883,882.00                    | -23.6                   |
| Drug/Alcohol/Tobacco Funds  | 6605-6680  | 8590            | 0.00                | 46,991.00          | 46,991.00                       | 0.00                 | 26,590.00                    | 26,590.00                       | -43.4                   |
| Healthy Start   | 6240-6245  | 8590            | 0.00                | 0.00               | 0.00                            | 0.00                 | 0.00                         | 0.00                            | 0.0                     |
| Class Size Reduction Facilities   | 6200   | 8590            | 0.00                | 0.00               | 0.00                            | 0.00                 |                              |                                 |                         |
| All Other State Revenue   | All Other  | 8590            | 1,138,500.00        | 2,770,102.00       |                                 |                      | 0.00                         | 0.00                            | 0.0                     |
| TOTAL, OTHER STATE REVENUES   | All Cale   | 0000            | 9,660,604.00        | 9,627,891.00       | 3,908,602.00<br>19,288,495.00   | 0.00<br>8,118,175.00 | 1,662,178.00<br>7,096,431.00 | 1,662,178.00<br>15,214,606.00   | -57.5<br>-21.1          |

|  |                |                 | 2002                 | /03 Estimated Actua | ls                              |                     | 2003/04 Budget    |                                 |                         |
|--|----------------|-----------------|----------------------|---------------------|---------------------------------|---------------------|-------------------|---------------------------------|-------------------------|
| Description  | Resource Codes | Object<br>Codes | Unrestricted<br>(A)  | Restricted<br>(B)   | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Dif<br>Colum<br>C & I |
| OTHER LOCAL REVENUES   |                |                 |                      | ,=,                 |                                 |                     |                   |                                 | 0                       |
| Other Local Revenue County and District Taxes                        |                |                 |                      |                     |                                 |                     |                   |                                 |                         |
| Other Restricted Levies  |                |                 |                      |                     |                                 |                     |                   |                                 |                         |
| Secured Roll Unsecured Roll  |                | 8615<br>8616    | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0                       |
| Prior Years' Taxes   |                | 8617            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0                       |
| Supplemental Taxes   |                | 8618            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| Non-Ad Valorem Taxes Parcel Taxes                                    |                |                 |                      |                     |                                 |                     |                   |                                 |                         |
| Other  |                | 8621            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | - 0                     |
| Community Redevelopment Funds  |                | 8622            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | (                       |
| Not Subject to RL Deduction  |                | 8625            | 0.00                 | 3,369,268.00        | 3,369,268.00                    | 0.00                | 3,887,860.00      | 3,887,860.00                    | 15                      |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                | 8629            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| Sales  |                | 0004            |                      |                     |                                 |                     |                   |                                 |                         |
| Sale of Equipment/Supplies   |                | 8631            | 10,665.00            | 0.00                | 10,665.00                       | 10,000.00           | 0.00              | 10,000.00                       | -4                      |
| Sale of Publications   |                | 8632            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | - 1                     |
| Food Service Sales   |                | 8634            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| All Other Sales Leases and Rentals                                   |                | 8639            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
|  |                | 8650            | 217,117.00           | 0.00                | 217,117.00                      | 217,117.00          | 0.00              | 217,117.00                      | _                       |
| Interest  Net Increase (Decrease) in the Fair Value of Investments   |                | 8660<br>8662    | 300,000.00           | 0.00                | 300,000.00                      | 400,000.00          | 0.00              | 400,000.00                      | 3                       |
| Fees and Contracts   |                | 8002            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| Non-Resident Students  |                | 8672            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| Transportation Fees From Individuals                                 |                | 8675            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| Transportation Services  | 7230, 7240     | 8677            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| Interagency Services   | All Other      | 8677            | 402,566.00           | 493,511.00          | 896,077.00                      | 411,337.00          | 151,725.00        | 563,062.00                      | -3                      |
| Mitigation/Developer Fees  | ,              | 8681            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| All Other Fees and Contracts   |                | 8689            | 35,684.00            | 0.00                | 35,684.00                       | 0.00                | 0.00              | 0.00                            | -10                     |
| Other Local Revenue Plus: Misc Funds Non-Revenue                     |                |                 |                      |                     |                                 |                     |                   | 0.00                            |                         |
| Limit (50%) Adjustment Pass-Through Revenues From                    |                | 8691            | 67,349.00            | 0.00                | 67,349.00                       | 67,349.00           | 0.00              | 67,349.00                       |                         |
| Local Sources  |                | 8697            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | (                       |
| All Other Local Revenue  |                | 8699            | 429,364.00           | 102,683.00          | 532,047.00                      | 60,000.00           | 0.00              | 60,000.00                       | -8                      |
| uition   |                | 8710            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| Charter Schools Funding In-Lieu of Property Taxo                     | es             | 8780            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| All Other Transfers In   |                | 8781-8783       | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | (                       |
| ransfers Of Apportionments<br>Special Education SELPA Transfers      |                |                 |                      |                     |                                 |                     |                   |                                 |                         |
| From Districts   | 6500           | 8791            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | (                       |
| From County Offices  | 6500           | 8792            | 0.00                 | 7,080,819.00        | 7,080,819.00                    | 0.00                | 7,718,215.00      | 7,718,215.00                    |                         |
| From JPAs ROC/P Transfers  | 6500           | 8793            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            |                         |
| From Districts   | 6350, 6360     | 8791            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | C                       |
| From County Offices  | 6350, 6360     | 8792            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0                       |
| From JPAs  | 6350, 6360     | 8793            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0                       |
| Other Transfers of Apportionments                                    | AH C.:         | 0701            | 2.22                 |                     |                                 |                     |                   |                                 | _                       |
| From Districts   | All Other      | 8791            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0                       |
| From County Offices  | All Other      | 8792            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0                       |
| From JPAs  | All Other      | 8793            | 0.00                 | 0.00                | 0.00                            | 0.00                | 0.00              | 0.00                            | 0                       |
| All Other Transfers In From All Others  TOTAL, OTHER LOCAL REVENUES  |                | 8799            | 0.00<br>1,462,745.00 | 0.00                | 0.00                            | 1,165,803.00        | 0.00              | 12 923 603 00                   | 0<br>3                  |
|  |                |                 | 1,402,140.00         | 11,040,201.00       | 12,008,020.00                   | 1,100,003.00        | 11,757,800.00     | 12,923,603.00                   | 3                       |

|  |                     | 200                 | 2/03 Estimated Actu | als                             |   | 2003/04 Budget                          |                                 |                           |
|--|---------------------|---------------------|---------------------|---------------------------------|---|---|---------------------------------|---------------------------|
| Description Resource Co  | Object<br>des Codes | Unrestricted<br>(A) | Restricted<br>(B)   | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)                     | Restricted<br>(E)                       | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| CERTIFICATED SALARIES  |                     |                     |                     |                                 |   |   |                                 |                           |
|  |                     |                     |                     |                                 |   |   |                                 |                           |
| Teachers' Salaries   | 1100                | 52,062,792.00       | 11,601,957.00       | 63,664,749.00                   | 53,240,072.00                           | 9,409,307.00                            | 62,649,379.00                   | -1.69                     |
| Certificated Pupil Support Salaries                              | 1200                | 2,203,400.00        | 811,273.00          | 3,014,673.00                    | 2,300,216.00                            | 800,183.00                              | 3,100,399.00                    | 2.89                      |
| Certificated Supervisors' and Administrators' Salaries           | 1300                | 5,922,177.00        | 407,617.00          | 6,329,794.00                    | 5,480,443.00                            | 419,621.00                              | 5,900,064.00                    | -6.89                     |
| Other Certificated Salaries                                      | 1900                | 380,158.00          | 1,273,908.00        | 1,654,066.00                    | 366,355.00                              | 999,489.00                              | 1,365,844.00                    | -17.49                    |
| TOTAL, CERTIFICATED SALARIES                                     |                     | 60,568,527.00       | 14,094,755.00       | 74,663,282.00                   | 61,387,086.00                           | 11,628,600.00                           | 73,015,686.00                   | -2.29                     |
| CLASSIFIED SALARIES  |                     |                     |                     |                                 |   |   |                                 |                           |
| Instructional Aides' Salaries                                    | 2100                | 290,144.00          | 4,364,812.00        | 4,654,956.00                    | 278,751.00                              | 4,091,245.00                            | 4,369,996.00                    | -6.19                     |
| Classified Support Salaries                                      | 2200                | 5,476,873.00        | 2,234,154.00        | 7,711,027.00                    | 5,545,142.00                            | 2,182,288.00                            | 7,727,430.00                    | 0.29                      |
| Classified Supervisors' and Administrators' Salaries             | 2300                | 804,131.00          | 205,103.00          | 1,009,234.00                    | 787,822.00                              | 219,609.00                              | 1,007,431.00                    | -0.29                     |
| Clerical and Office Salaries                                     | 2400                | 6,051,615.00        | 899,497.00          | 6,951,112.00                    | 5,734,416.00                            | 791,749.00                              | 6,526,165.00                    | -6.19                     |
| Other Classified Salaries  | 2900                | 254,240.00          | 144,608.00          | 398,848.00                      | 275,879.00                              | 45,001.00                               | 320,880.00                      | -19.5%                    |
| TOTAL, CLASSIFIED SALARIES                                       |                     | 12,877,003.00       | 7,848,174.00        | 20,725,177.00                   | 12,622,010.00                           | 7,329,892.00                            | 19,951,902.00                   | -3.79                     |
| EMPLOYEE BENEFITS  |                     |                     |                     |                                 | , | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 19,001,002.00                   | 0.1 //                    |
|  |                     |                     |                     |                                 |   |   |                                 |                           |
| STRS   | 3101-3102           | 4,839,645.00        | 1,128,970.00        | 5,968,615.00                    | 4,890,635.00                            | 938,495.00                              | 5,829,130.00                    | -2.3%                     |
| PERS   | 3201-3202           | 593,775.00          | 381,713.00          | 975,488.00                      | 1,479,841.00                            | 832,047.00                              | 2,311,888.00                    | 137.0%                    |
| OASDI/Medicare/Alternative                                       | 3301-3302           | 1,842,066.00        | 788,329.00          | 2,630,395.00                    | 1,836,540.00                            | 709,322.00                              | 2,545,862.00                    | -3.2%                     |
| Health and Welfare Benefits                                      | 3401-3402           | 11,169,280.00       | 3,263,924.00        | 14,433,204.00                   | 12,547,424.00                           | 3,131,058.00                            | 15,678,482.00                   | 8.6%                      |
| Unemployment Insurance   | 3501-3502           | 95,461.00           | 28,360.00           | 123,821.00                      | 221,989.00                              | 56,887.00                               | 278,876.00                      | 125.2%                    |
| Workers' Compensation  | 3601-3602           | 1,277,991.00        | 400,500.30          | 1,678,491.30                    | 1,294,933.00                            | 331,773.00                              | 1,626,706.00                    | -3.1%                     |
| Retiree Benefits   | 3701-3702           | 0.00                | 0.00                | 0.00                            | 0.00                                    | 0.00                                    | 0.00                            | 0.0%                      |
| PERS Reduction   | 3801-3802           | 1,276,561.00        | 347,624.00          | 1,624,185.00                    | 314,086.00                              | 91,035.00                               | 405,121.00                      | -75.1%                    |
| Other Employee Benefits  | 3901-3902           | 0.00                | 0.00                | 0.00                            | 0.00                                    | 0.00                                    | 0.00                            | 0.0%                      |
| TOTAL, EMPLOYEE BENEFITS   |                     | 21,094,779.00       | 6,339,420.30        | 27,434,199.30                   | 22,585,448.00                           | 6,090,617.00                            | 28,676,065.00                   | 4.5%                      |
| BOOKS AND SUPPLIES   |                     |                     |                     |                                 |   |   |                                 |                           |
| Approved Textbooks and Core Curricula Materials                  | 4100                | 127,974.00          | 1,686,913.52        | 1,814,887.52                    | 49,435.00                               | 869,780.00                              | 919,215.00                      | -49.4%                    |
| Books and Other Reference Materials                              | 4200                | 90,195.00           | 724,859.44          | 815,054.44                      | 34,723.00                               | 11,375.00                               | 46,098.00                       | -94.3%                    |
| Materials and Supplies   | 4300                | 5,404,565.83        | 5,051,896.55        | 10,456,462.38                   | 2,717,738.00                            | 2,930,918.00                            | 5,648,656.00                    | -46.0%                    |
| Noncapitalized Equipment   | 4400                | 61,744.00           | 969,677.57          | 1,031,421.57                    | 107,975.00                              | 826,042.00                              | 934,017.00                      | -9.4%                     |
| Food   | 4700                | 0.00                | 14,528.00           | 14,528.00                       | 0.00                                    | 15,000.00                               | 15,000.00                       | 3.2%                      |
| TOTAL, BOOKS AND SUPPLIES  |                     | 5,684,478.83        | 8,447,875.08        | 14,132,353.91                   | 2,909,871.00                            | 4,653,115.00                            | 7,562,986.00                    | -46.5%                    |
| SERVICES, OTHER OPERATING EXPENSES                               |                     |                     |                     |                                 |   |   |                                 |                           |
| Travel and Conferences   | 5200                | 342,064.00          | 554,130.00          | 906 404 00                      | 400 000 00                              | 204 500 00                              | 400 =00 00                      |                           |
| Dues and Memberships   | 5300                | 24,035.00           | 4,128.00            | 896,194.00                      | 126,200.00                              | 364,598.00                              | 490,798.00                      | -45.2%                    |
| Insurance  | 5400 - 5450         | 685,480.00          | 30,000.00           | 28,163.00<br>715,480.00         | 23,950.00                               | 1,100.00                                | 25,050.00                       | -11.1%                    |
| Operation and Housekeeping                                       | 3400 - 3430         | 000,400.00          | 30,000.00           | 7 15,460.00                     | 678,894.00                              | 30,000.00                               | 708,894.00                      | -0.9%                     |
| Services   | 5500                | 5,380,740.00        | 16,928.00           | 5,397,668.00                    | 4,985,440.00                            | 14,759.00                               | 5,000,199.00                    | -7.4%                     |
| Rentals, Leases, Repairs, and<br>Noncapitalized Improvements     | 5600                | 911 906 00          | 44 272 00           | 952 460 00                      | 074 000 00                              | 00.000.00                               |                                 |                           |
| Transfers of Direct Costs  | 5710                | 811,896.00          | 41,273.00           | 853,169.00                      | 874,200.00                              | 22,277.00                               | 896,477.00                      | 5.1%                      |
| Transfers of Direct Costs  Transfers of Direct Costs - Interfund |                     | (75,808.00)         | 75,808.00           | 0.00                            | (286,433.00)                            | 286,433.00                              | 0.00                            | 0.0%                      |
| Professional/Consulting Services and                             | 5750                | (7,280.00)          | 0.00                | (7,280.00)                      | (49,025.00)                             | 0.00                                    | (49,025.00)                     | 573.4%                    |
| Operating Expenditures   | 5800                | 2,553,716.17        | 4,113,816.00        | 6,667,532.17                    | 2,434,982.00                            | 3,720,727.00                            | 6,155,709.00                    | -7.7%                     |
| Communications   | 5900                | 915,600.00          | 229,048.00          | 1,144,648.00                    | 698,800.00                              | 560.00                                  | 699,360.00                      | -38.9%                    |
| TOTAL, SERVICES AND OTHER  |                     |                     |                     |                                 |   |   | .,                              | -:- /                     |
| OPERATING EXPENSES   |                     | 10,630,443.17       | 5,065,131.00        | 15,695,574.17                   | 9,487,008.00                            | 4,440,454.00                            | 13,927,462.00                   | -11.3%                    |

July I Budget (Single Adoption)
General Fund
Unrestricted and Restricted
Expenditures by Object

|   |                       |                 | 2002             | /03 Estimated Actua | ls                              |  | 2003/04 Budget    |                                 |                      |
|---|-----------------------|-----------------|------------------|---------------------|---------------------------------|--|-------------------|---------------------------------|----------------------|
| Description   | Resource Codes        | Object<br>Codes | Unrestricted (A) | Restricted<br>(B)   | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D)  | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) | % Di<br>Colui<br>C & |
| CAPITAL OUTLAY  |                       |                 |                  |                     | (0)                             |  | (5)               |                                 |                      |
| Sites and Improvements of Sites                                       |                       | 6100            | 2,197.00         | 0.00                | 2,197.00                        | 0.00   | 0.00              | 0.00                            | -100                 |
| Buildings and Improvements of Buildings                               |                       | 6200            | 0.00             | 1,247,709.00        | 1,247,709.00                    | 0.00   | 600,000.00        | 600,000.00                      | -5                   |
| Books and Media for New School Libraries                              |                       |                 |                  | .,,                 | 1,2 11 )1 20.00                 | 0.00   | 000,000.00        | 000,000.00                      | ~                    |
| or Major Expansion of School Libraries                                |                       | 6300            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Equipment   |                       | 6400            | 195,147.00       | 795,715.00          | 990,862.00                      | 130,099.00   | 0.00              | 130,099.00                      | -8                   |
| Equipment Replacement   |                       | 6500            | 351,574.00       | 0.00                | 351,574.00                      | 20,000.00  | 0.00              | 20,000.00                       | -9                   |
| TOTAL, CAPITAL OUTLAY   |                       |                 | 548,918.00       | 2,043,424.00        | 2,592,342.00                    | 150,099.00   | 600,000.00        | 750,099.00                      | -7                   |
| OTHER OUTGO (excluding Direct Support/li                              | ndirect Costs)        |                 |                  |                     |                                 |  |                   |                                 |                      |
| Tuition Tuition for Instruction Under Interdistrict                   |                       |                 |                  |                     |                                 |  |                   |                                 |                      |
| Attendance Agreements   |                       | 7110            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| State Special Schools   |                       | 7130            | 25,000.00        | 0.00                | 25,000.00                       | 20,000.00  | 0.00              | 20,000.00                       | -2                   |
| Tuition, Excess Costs, and/or Deficits Payme<br>Payments to Districts | ents                  | 7141            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Payments to County Offices  |                       | 7142            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Payments to JPAs  |                       | 7143            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Transfers of Pass-Through Revenues<br>To Districts                    |                       | 7211            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| To County Offices   |                       | 7212            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| To JPAs   |                       | 7213            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Special Education SELPA Transfers of Apportunity To Districts         | rtionments<br>6500    | 7221            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| To County Offices   | 6500                  | 7222            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| To JPAs   | 6500                  | 7223            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| ROC/P Transfers of Apportionments<br>To Districts                     | 6350, 6360            | 7221            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| To County Offices   | 6350, 6360            | 7222            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| To JPAs   | 6350, 6360            | 7223            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Other Transfers of Apportionments                                     | All Other             | 7221-7223       | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Transfers to Charter Schools Funding In-Lieu                          | of Property Taxes     | 7280            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| All Other Transfers   |                       | 7281-7283       | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| All Other Transfers Out to All Others                                 |                       | 7299            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Debt Service Debt Service - Interest                                  |                       | 7438            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Other Debt Service - Principal  |                       | 7439            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| TOTAL, OTHER OUTGO (excluding Direct Sur                              | pport/Indirect Costs) |                 | 25,000.00        | 0.00                | 25,000.00                       | 20,000.00  | 0.00              | 20,000.00                       | -2                   |
| RECT SUPPORT/INDIRECT COSTS   |                       |                 |                  |                     |                                 |  |                   |                                 |                      |
| Direct Support/Indirect Cost Charges                                  |                       | 7310            | (872,926.00)     | 872,926.00          | 0.00                            | Alle Carlos Carl |                   | 0.00                            |                      |
| Transfers of Indirect Costs   |                       | 7310            |                  | diam'r.             | 0.00                            | (658,626.00)   | 658,626.00        | 0.00                            |                      |
| Direct Support/Indirect Costs for Interfund Cha                       | arges                 | 7350            | (367,960.00)     | 0.00                | (367,960.00)                    |  |                   | 0.00                            | -100                 |
| Transfers of Indirect Costs - Interfund                               |                       | 7350            |                  |                     | 0.00                            | (428,677.00)   | 0.00              | (428,677.00)                    |                      |
| Transfers of Direct Support Costs                                     |                       | 7370            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| Transfers of Direct Support Costs - Interfund                         |                       | 7380            | 0.00             | 0.00                | 0.00                            | 0.00   | 0.00              | 0.00                            |                      |
| OTAL, DIRECT SUPPORT/INDIRECT COSTS                                   | s                     |                 | (1,240,886.00)   | 872,926.00          | (367,960.00)                    | (1,087,303.00)   | 658,626.00        | (428,677.00)                    | 16                   |
|   |                       |                 |                  |                     |                                 |  |                   |                                 |                      |

|   |                |                 | 200              | 2/03 Estimated Actua | als                             |                     | 2003/04 Budget |                                 |                           |
|---|----------------|-----------------|------------------|----------------------|---------------------------------|---------------------|----------------|---------------------------------|---------------------------|
| Description   | Resource Codes | Object<br>Codes | Unrestricted (A) | Restricted<br>(B)    | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted (E) | Total Fund<br>col. D + E<br>(F) | % Diff<br>Column<br>C & F |
| INTERFUND TRANSFERS                                     |                | 00000           |                  | (6)                  | (O)                             |                     | (5)            |                                 | Car                       |
| INTERFUND TRANSFERS IN                                  |                |                 |                  |                      |                                 |                     |                |                                 |                           |
| From: Special Reserve Fund                              |                | 8912            | 1,000,000.00     | 0.00                 | 1,000,000.00                    | 2,900,000.00        | 0.00           | 2,900,000.00                    | 190.0%                    |
| From: Bond Interest and Redemption Fund                 |                | 8914            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| Other Authorized Interfund Transfers In                 |                | 8919            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |                 | 1,000,000.00     | 0.00                 | 1,000,000.00                    | 2,900,000.00        | 0.00           | 2,900,000.00                    | 190.0%                    |
| INTERFUND TRANSFERS OUT                                 |                |                 |                  |                      |                                 | _,,                 |                | _,000,000.00                    | 100.07                    |
| To: Child Development Fund                              |                | 7611            | 14,877.00        | 0.00                 | 14,877.00                       | 0.00                | 0.00           | 0.00                            | -100.0%                   |
| To: Special Reserve Fund                                |                | 7612            | 0.00             | 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           | 0.00                            | 0.0%                      |
| To: Deferred Maintenance Fund                           |                | 7615            | 0.00             | 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           | 0.00                            | 0.0%                      |
| Other Authorized Interfund Transfers Out                |                | 7619            | 50,000.00        | 0.00                 | 50,000.00                       | 0.00                | 0.00           | 0.00                            | -100.0%                   |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |                 | 64,877.00        | 0.00                 | 64,877.00                       | 0.00                | 0.00           | 0.00                            | -100.0%                   |
| OTHER SOURCES/USES                                      |                |                 |                  |                      |                                 |                     |                |                                 |                           |
| SOURCES   |                |                 |                  |                      |                                 |                     |                |                                 |                           |
| State Apportionments Emergency Apportionment            |                | 8931            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| Proceeds  |                |                 |                  |                      |                                 |                     |                |                                 |                           |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings |                | 8953            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| Other Sources   |                |                 |                  |                      |                                 |                     |                | 0.00                            |                           |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                | 8965            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| Long-Term Debt Proceeds Proceeds from Certificates      |                |                 |                  |                      |                                 |                     |                |                                 |                           |
| of Participation  |                | 8971            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| Proceeds from Capital Leases                            |                | 8972            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| Proceeds from Lease Revenue Bonds                       |                | 8973            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| All Other Financing Sources                             |                | 8979            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| (c) TOTAL, SOURCES                                      |                |                 | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| USES  |                |                 |                  |                      |                                 |                     |                |                                 |                           |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                | 7651            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| All Other Financing Uses                                |                | 7699            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| (d) TOTAL, USES   |                |                 | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| CONTRIBUTIONS   |                |                 | 5.55             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 5.0 /6                    |
| Contributions from Unrestricted Revenues                |                | 8980            | (4,658,088.00)   | 4,658,088.00         | 0.00                            | (4,998,154.00)      | 4,998,154.00   | 0.00                            | 0.0%                      |
| Contributions from Restricted Revenues                  |                | 8990            | 1,194,905.00     | (1,194,905.00)       | 0.00                            | 1,194,905.00        | (1,194,905.00) | 0.00                            | 0.0%                      |
| Flexibility Transfers                                   |                | 8998            | 0.00             | 0.00                 | 0.00                            | 0.00                | 0.00           | 0.00                            | 0.0%                      |
| (e) TOTAL, CONTRIBUTIONS                                |                |                 | (3,463,183.00)   | 3,463,183.00         | 0.00                            | (3,803,249.00)      | 3,803,249.00   | 0.00                            | 0.0%                      |
| FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |                 | (2,528,060.00)   | 3,463,183.00         | 935,123.00                      | (903,249.00)        | 3,803,249.00   | 2,900,000.00                    | 210.1%                    |

| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources   |                | 8010-8099               | 487,574.00                   | 488,783.00        | 0.2%                  |
| 2) Federal Revenues  |                | 8100-8299               | 187,270.00                   | 130,056.00        | -30.6%                |
| 3) Other State Revenues  |                | 8300-8599               | 486,952.00                   | 215,000.00        | -55.8%                |
| 4) Other Local Revenues  |                | 8600-8799               | 152,773.00                   | 102,400.00        | -33.0%                |
| 5) TOTAL, REVENUES   |                | 0000-0799               | 1,314,569.00                 | 936,239.00        | -28.8%                |
| B. EXPENDITURES  |                |                         | 1,514,505.00                 | 930,233.00        | -20.07/               |
| 1) Certificated Salaries   |                | 1000-1999               | 536,080.00                   | 493,814.00        | -7.9%                 |
| 2) Classified Salaries   |                | 2000-2999               | 240,231.00                   | 154,258.00        | -35.8%                |
| 3) Employee Benefits   |                | 3000-3999               | 193,810.00                   | 146,813.00        | -24.2%                |
| 4) Books and Supplies  |                | 4000-4999               | 265,098.00                   | 34,845.00         | -86.9%                |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 50,398.00                    | 8,200.00          | -83.7%                |
| 6) Capital Outlay  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 69,433.00                    | 74,899.00         | 7.9%                  |
| 9) TOTAL, EXPENDITURES   |                |                         | 1,355,050.00                 | 912,829.00        | -32.6%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | (40,481.00)                  | 23,410.00         | -157.8%               |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7610-7629               | 0.00                         | 0.00              | 0.0%                  |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget                     | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)                            |                |              | (40,481.00)                  | 23,410.00                             | -157.8%               |
| F. FUND BALANCE, RESERVES   |                |              |                              |                                       |                       |
| 1) Beginning Fund Balance   |                |              |                              |                                       |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 114,874.00                   | 74,393.00                             | -35.2%                |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00                                  | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 114,874.00                   | 74,393.00                             | -35.2%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00                                  | 0.0%                  |
| e) Net Beginning Balance  |                |              | 114,874.00                   | 74,393.00                             | -35.2%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 74,393.00                    | 97,803.00                             | 31.5%                 |
| Components of Ending Fund Balance a) Reserve for                                  |                |              |                              |                                       |                       |
| Revolving Cash  |                | 9711         | 0.00                         | 0.00                                  | 0.0%                  |
| Stores  |                | 9712         | 0.00                         | 0.00                                  | 0.0%                  |
| Prepaid Expenditures  |                | 9713         | 0.00                         | 0.00                                  | 0.0%                  |
| All Others  |                | 9719         | 0.00                         | 0.00                                  | 0.0%                  |
| General Reserve   |                | 9730         | 0.00                         | 0.00                                  | 0.0%                  |
| Legally Restricted Balance b) Designated Amounts                                  |                | 9740         | 0.00                         | 0.00                                  | 0.0%                  |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         | 0.00                                  | 0.0%                  |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00                                  | 0.0%                  |
| Other Designations  |                | 9780         | 74,393.00                    | 97,803.00                             | 31.5%                 |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                                       |                       |
|   |                |              |                              | i i i i i i i i i i i i i i i i i i i |                       |

9790

d) Unappropriated Amount

0.00

|   | Expe           | enditures by Object |                              |                   |                       |
|---|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description   | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| G. ASSETS   |                |                     |                              |                   |                       |
| 1) Cash   |                |                     |                              |                   |                       |
| a) in County Treasury                               |                | 9110                | 74,392.49                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111                | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                | 0.00                         |                   |                       |
| c) in Revolving Fund                                |                | 9130                | 0.00                         |                   |                       |
| d) with Fiscal Agent                                |                | 9135                | 0.00                         |                   |                       |
| e) collections awaiting deposit                     |                | 9140                | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150                | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200                | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290                | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310                | 0.00                         |                   |                       |
| 6) Stores   |                | 9320                | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330                | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340                | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                | 9400                |                              |                   |                       |
| 10) TOTAL, ASSETS                                   |                |                     | 74,392.49                    |                   |                       |
| I. LIABILITIES                                      |                |                     |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500                | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590                | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610                | 0.00                         |                   |                       |
| 4) Current Loans                                    |                | 9640                | 0.00                         |                   |                       |
| 5) Deferred Revenue                                 |                | 9650                | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                            |                | 9660                |                              |                   |                       |
| 7) TOTAL, LIABILITIES                               |                |                     | 0.00                         |                   |                       |
| FUND EQUITY   |                |                     |                              |                   |                       |
| Ending Fund Balance, June 30                        |                |                     |                              |                   |                       |

(must agree with line F2) (G10 - H7)

74,392.49

|   |  |              | 2002/03           | 2003/04    | Percent    |
|---|--|--------------|-------------------|------------|------------|
| Description                             | Resource Codes                                 | Object Codes | Estimated Actuals | Budget     | Difference |
| REVENUE LIMIT SOURCES                   |  |              |                   |            |            |
| Principal Apportionment                 |  |              |                   |            |            |
| State Aid - Current Year                |  | 8011         | 488,783.00        | 488,783.00 | 0.09       |
| State Aid - Prior Years                 |  | 8019         | (1,209.00)        | 0.00       | -100.09    |
| Revenue Limit Transfers                 |  |              |                   |            |            |
| Transfers of Unrestricted Revenue Limit | 0000   | 8091         | 0.00              | 0.00       | 0.0%       |
| All Other Revenue Limit Transfers       | All Other                                      | 8091         | 0.00              | 0.00       | 0.0%       |
| TOTAL, REVENUE LIMIT SOURCES            | 7-7-7  |              | 487,574.00        | 488,783.00 | 0.2%       |
| FEDERAL REVENUES                        |  |              |                   |            |            |
| Interagency Contracts Between LEAs      |  | 8285         | 0.00              | 0.00       | 0.0%       |
| NCLB / IASA                             | 3000-3299, 4000-4135,<br>4201-4215, 4610, 5510 | 8290         | 0.00              | 0.00       | 0.0%       |
| Vocational and Applied                  |  |              |                   |            |            |
| Technology Education                    | 3500-3699                                      | 8290         | 41,368.00         | 29,099.00  | -29.7%     |
| Safe and Drug Free Schools              | 3700-3799                                      | 8290         | 0.00              | 0.00       | 0.0%       |
| JTPA / WIA                              | 5600-5625                                      | 8290         | 0.00              | 0.00       | 0.0%       |
| Other Federal Revenue                   | All Other                                      | 8290         | 145,902.00        | 100,957.00 | -30.8%     |
| TOTAL, FEDERAL REVENUES                 |  |              | 187,270.00        | 130,056.00 | -30.6%     |
| THER STATE REVENUES                     |  |              |                   |            |            |
| All Other State Revenue                 |  | 8590         | 486,952.00        | 215,000.00 | -55.8%     |
| TOTAL, OTHER STATE REVENUES             |  |              | 486,952.00        | 215,000.00 | -55.8%     |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUES                                     |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 15,000.00                    | 15,000.00         | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 4,540.00                     | 4,400.00          | -3.1%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 11,000.00                    | 11,000.00         | 0.0%                  |
| Interagency Services                                     |                | 8677         | 51,000.00                    | 0.00              | -100.0%               |
| Other Local Revenue                                      |                |              |                              | Í                 |                       |
| All Other Local Revenue                                  |                | 8699         | 71,233.00                    | 72,000.00         | 1.1%                  |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUES                              |                |              | 152,773.00                   | 102,400.00        | -33.0%                |
|  |                |              |                              |                   |                       |
| TOTAL, REVENUES  |                |              | 1,314,569.00                 | 936,239.00        | -28.8%                |

|  | ====================================== | enditures by Object |                              |                   |                       |
|--|--|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes                         | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| CERTIFICATED SALARIES                                  |  |                     |                              |                   |                       |
| Teachers' Salaries                                     |  | 1100                | 411,349.00                   | 392,829.00        | -4.5%                 |
| Certificated Pupil Support Salaries                    |  | 1200                | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |  | 1300                | 124,731.00                   | 100,985.00        | -19.0%                |
| Other Certificated Salaries                            |  | 1900                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           | 770                                    |                     | 536,080.00                   | 493,814.00        | -7.9%                 |
| CLASSIFIED SALARIES                                    |  |                     |                              |                   |                       |
| Instructional Aides' Salaries                          |  | 2100                | 64.00                        | 0.00              | -100.0%               |
| Classified Support Salaries                            |  | 2200                | 37,654.00                    | 30,739.00         | -18.49                |
| Classified Supervisors' and Administrators' Salaries   |  | 2300                | 0.00                         | 0.00              | 0.0%                  |
| Clerical and Office Salaries                           |  | 2400                | 197,295.00                   | 123,519.00        | -37.4%                |
| Other Classified Salaries                              |  | 2900                | 5,218.00                     | 0.00              | -100.0%               |
| TOTAL, CLASSIFIED SALARIES                             |  |                     | 240,231.00                   | 154,258.00        | -35.8%                |
| EMPLOYEE BENEFITS                                      |  |                     |                              | 4                 |                       |
| STRS   |  | 3101-3102           | 42,519.00                    | 38,432.00         | -9.6%                 |
| PERS   |  | 3201-3202           | 9,486.00                     | 18,279.00         | 92.7%                 |
| OASDI/Medicare/Alternative                             |  | 3301-3302           | 28,664.00                    | 20,426.00         | -28.7%                |
| Health and Welfare Benefits                            |  | 3401-3402           | 83,181.00                    | 53,413.00         | -35.8%                |
| Unemployment Insurance                                 |  | 3501-3502           | 1,032.00                     | 1,945.00          | 88.5%                 |
| Workers' Compensation                                  |  | 3601-3602           | 13,926.00                    | 11,341.00         | -18.6%                |
| Retiree Benefits                                       |  | 3701-3702           | 0.00                         | 0.00              | 0.0%                  |
| PERS Reduction   |  | 3801-3802           | 15,002.00                    | 2,977.00          | -80.2%                |
| Other Employee Benefits                                |  | 3901-3902           | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               | ×                                      |                     | 193,810.00                   | 146,813.00        | -24.2%                |
| OOKS AND SUPPLIES                                      |  |                     |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |  | 4100                | 19,186.00                    | 12,000.00         | -37.5%                |
| Books and Other Reference Materials                    |  | 4200                | 21,173.00                    | 1,500.00          | -92.9%                |
| Materials and Supplies                                 |  | 4300                | 158,576.00                   | 21,345.00         | -86.5%                |
| Noncapitalized Equipment                               |  | 4400                | 66,163.00                    | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                              |  |                     | 265,098.00                   | 34,845.00         | -86.9%                |

| Description Resource C   | Codes Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|--------------------|------------------------------|-------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES                                   |                    | -                            |                   |                       |
| Travel and Conferences   | 5200               | 16,913.00                    | 500.00            | -97.0%                |
| Dues and Memberships   | 5300               | 487.00                       | 300.00            | -38.4%                |
| Insurance  | 5400 - 5450        | 0.00                         | 0.00              | 0.0%                  |
| Operation and Housekeeping Services                                  | 5500               | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements            | 5600               | 5,830.00                     | 3,150.00          | -46.0%                |
| Transfers of Direct Costs - Interfund                                | 5750               | 7,150.00                     | 0.00              | -100.0%               |
| Professional/Consulting Services and Operating Expenditures          | 5800               | 16,645.00                    | 3,500.00          | -79.0%                |
| Communications   | 5900               | 3,373.00                     | 750.00            | -77.8%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                         |                    | 50,398.00                    | 8,200.00          | -83.7%                |
| CAPITAL OUTLAY   |                    |                              |                   |                       |
| Sites and Improvements of Sites                                      | 6100               | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                              | 6200               | 0.00                         | 0.00              | 0.0%                  |
| Equipment  | 6400               | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  | 6500               | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                    | 0.00                         | 0.00              | 0.0%                  |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)                |                    |                              |                   |                       |
| Tuition  |                    |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts | 7141               | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices   | 7142               | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs   | 7143               | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                    |                              | 4.                |                       |
| Debt Service - Interest  | 7438               | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                       | 7439               | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)         | 2                  | 0.00                         | 0.00              | 0.0%                  |
| PIRECT SUPPORT/INDIRECT COSTS  |                    |                              |                   |                       |
| Direct Support/ Indirect Cost Charges for Interfund Charges          | 7350               | 69,433.00                    |                   |                       |
| Transfers of Indirect Costs - Interfund                              | 7350               | 35, 33.33                    | 74,899.00         |                       |
| Transfers of Direct Support Costs - Interfund                        | 7380               |                              | 0.00              |                       |
| TOTAL, DIRECT SUPPORT/INDIRECT COSTS                                 | 7,000              | 69,433.00                    | 74,899.00         | 7.9%                  |
| TO THE STREET GOT I STATISTICAL GOODS                                |                    | 00,400.00                    | 14,000.00         | 1.370                 |
| OTAL, EXPENDITURES alifornia Dept of Education                       |                    | 1,355,050.00                 | 912,829.00        | -32.6%                |

| Description                              | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS                      |                |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN        |                |              | 0.00                         | 0.00              | 0.0%                  |
| INTERFUND TRANSFERS OUT                  |                |              |                              |                   |                       |
| To: State School Building Fund/          |                |              |                              |                   |                       |
| County School Facilities Fund            |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT       | T 7815         |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES   |                |              |                              |                   |                       |
| SOURCES  |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts    |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Capital Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                | ****         | 0.00                         | 0.00              | 0.0%                  |
| USES   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts    |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

|  | Ехр            | enditures by Object     |                              |                   |                       |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| A. REVENUES  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0                   |
| 2) Federal Revenues  |                | 8100-8299               | 200,971.00                   | 190,226.00        | -5.3                  |
| 3) Other State Revenues  |                | 8300-8599               | 1,782,849.00                 | 1,986,801.00      | 11.4                  |
| 4) Other Local Revenues  |                | 8600-8799               | 118,736.00                   | 91,400.00         | -23.0                 |
| 5) TOTAL, REVENUES   | 1              |                         | 2,102,556.00                 | 2,268,427.00      | 7.9                   |
| 3. EXPENDITURES  |                |                         | ,                            |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999               | 555,620.00                   | 496,191.00        | -10.7                 |
| 2) Classified Salaries   |                | 2000-2999               | 547,989.00                   | 611,454.00        | 11.6                  |
| 3) Employee Benefits   |                | 3000-3999               | 395,922.00                   | 428,847.00        | 8.3                   |
| 4) Books and Supplies  |                | 4000-4999               | 337,814.00                   | 622,899.00        | 84.4                  |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 82,889.00                    | 84,489.00         | 1.9                   |
| 6) Capital Outlay  |                | 6000-6999               | 176,000.00                   | 0.00              | -100.0                |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0                   |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 21,199.00                    | 24,547.00         | 15.8                  |
| 9) TOTAL, EXPENDITURES   |                |                         | 2,117,433.00                 | 2,268,427.00      | 7.1                   |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | (14,877.00)                  | 0.00              | -100.09               |
| O. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 14,877.00                    | 0.00              | -100.09               |
| b) Transfers Out   |                | 7610-7629               | 0.00                         | 0.00              | 0.0                   |
| 2) Other Sources/Uses  |                |                         | ,                            |                   |                       |
| a) Sources   |                | 8930-8979               | 0.00                         | 0.00              | 0.0                   |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.09                  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.09                  |
| A) TOTAL OTHER FINANCING COURSES   |                |                         |                              |                   |                       |

4) TOTAL, OTHER FINANCING SOURCES/USES

14,877.00

0.00

-100.0%

| Description                                      | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND               |                | ¥            |                              |                   |                       |
| BALANCE (C + D4)                                 |                |              | 0.00                         | 0.00              | 0.09                  |
| F. FUND BALANCE, RESERVES                        |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                        |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                      |                | 9791         | 2,000.00                     | 2,000.00          | 0.0%                  |
| b) Audit Adjustments                             |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)            |                |              | 2,000.00                     | 2,000.00          | 0.0%                  |
| d) Other Restatements                            |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance                         |                |              | 2,000.00                     | 2,000.00          | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)             |                |              | 2,000.00                     | 2,000.00          | 0.0%                  |
| Components of Ending Fund Balance a) Reserve for |                |              |                              |                   |                       |
| Revolving Cash                                   |                | 9711         | 2,000.00                     | 2,000.00          | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                             |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                                       |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                                  |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance b) Designated Amounts |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| Designated for Economic Uncertainties            |                | 9770         | 0.00                         | 0.00              | . 0.00/               |
|  |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of           |                |              |                              |                   |                       |
| Investments and Cash in County Treasury          |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                               |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| c) Undesignated Amount                           |                | 9790         | 0.00                         |                   |                       |
|  |                |              |                              |                   |                       |

9790

d) Unappropriated Amount

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS   |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                |                | 9130         | 2,000.00                     |                   |                       |
| d) with Fiscal Agent                                |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 2,000.00                     |                   |                       |
| I. LIABILITIES                                      |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                    |                | 9640         | 0.00                         |                   |                       |
| 5) Deferred Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                            |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                               |                | - 45         | 0.00                         |                   |                       |
| FUND EQUITY   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                        |                |              |                              |                   |                       |
| S 201 201 81  |                |              | 1                            |                   |                       |

(must agree with line F2) (G10 - H7)

2,000.00

| Description                        | Resource Codes   | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|------------------------------------|--|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUES                   |  |              |                              |                   |                       |
| Child Nutrition Programs           |  | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs |  | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Other Federal Revenue              |  | 8290         | 200,971.00                   | 190,226.00        | -5.3%                 |
| TOTAL, FEDERAL REVENUES            | o Marian sance or a social state of the sance of the sanc |              | 200,971.00                   | 190,226.00        | -5.3%                 |
| OTHER STATE REVENUES               |  |              |                              |                   |                       |
| Child Nutrition Programs           |  | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments   |  | 8530         | 886,878.00                   | 863,478.00        | -2.6%                 |
| State Preschool                    | 6055-6056  | 8590         | 399,722.00                   | 399,722.00        | 0.0%                  |
| All Other State Revenue            |  | 8590         | 496,249.00                   | 723,601.00        | 45.8%                 |
| TOTAL, OTHER STATE REVENUES        |  |              | 1,782,849.00                 | 1,986,801.00      | 11.4%                 |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUES                                     |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales Sale of Equipment/Supplies                         |                | 8631         | 0.00                         | 0.00              | 0.09                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.09                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 44,534.00                    | 26,400.00         | -40.7%                |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 74,202.00                    | 65,000.00         | -12.4%                |
| All Other Transfers In From All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUES                              | 70             |              | 118,736.00                   | 91,400.00         | -23.0%                |
| OTAL, REVENUES   |                |              | 2,102,556.00                 | 2,268,427.00      | 7.9%                  |

|  |                |              | 2002/03           | 2003/04    | Percent    |
|--|----------------|--------------|-------------------|------------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget     | Difference |
| CERTIFICATED SALARIES                                  |                |              |                   |            |            |
| Teachers' Salaries                                     |                | 1100         | 441,938.00        | 380,190.00 | -14.09     |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00              | 0.00       | 0.09       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 47,867.00         | 48,541.00  | 1.49       |
| Other Certificated Salaries                            |                | 1900         | 65,815.00         | 67,460.00  | 2.5%       |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 555,620.00        | 496,191.00 | -10.7%     |
| CLASSIFIED SALARIES                                    |                |              |                   |            |            |
| Instructional Aides' Salaries                          |                | 2100         | 379,693.00        | 411,630.00 | 8.49       |
| Classified Support Salaries                            |                | 2200         | 54,727.00         | 55,300.00  | 1.09       |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00              | 0.00       | 0.0%       |
| Clerical and Office Salaries                           |                | 2400         | 103,569.00        | 129,524.00 | 25.1%      |
| Other Classified Salaries                              |                | 2900         | 10,000.00         | 15,000.00  | 50.0%      |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 547,989.00        | 611,454.00 | 11.69      |
| EMPLOYEE BENEFITS                                      |                |              |                   |            |            |
| STRS   |                | 3101-3102    | 35,236.00         | 32,598.00  | -7.5%      |
| PERS   |                | 3201-3202    | 25,445.00         | 75,428.00  | 196.4%     |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 56,864.00         | 58,308.00  | 2.5%       |
| Health and Welfare Benefits                            |                | 3401-3402    | 207,149.00        | 225,504.00 | 8.99       |
| Unemployment Insurance                                 |                | 3501-3502    | 1,396.00          | 3,322.00   | 138.09     |
| Workers' Compensation                                  |                | 3601-3602    | 18,722.00         | 19,385.00  | 3.5%       |
| Retiree Benefits                                       |                | 3701-3702    | 0.00              | 0.00       | 0.0%       |
| PERS Reduction   |                | 3801-3802    | 51,110.00         | 14,302.00  | -72.0%     |
| Other Employee Benefits                                |                | 3901-3902    | 0.00              | 0.00       | 0.0%       |
| TOTAL, EMPLOYEE BENEFITS                               | ,              |              | 395,922.00        | 428,847.00 | 8.3%       |
| BOOKS AND SUPPLIES                                     |                |              |                   |            |            |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00              | 0.00       | 0.0%       |
| Books and Other Reference Materials                    |                | 4200         | 0.00              | 0.00       | 0.0%       |
| Materials and Supplies                                 |                | 4300         | 271,525.00        | 549,599.00 | 102.4%     |
| Noncapitalized Equipment                               |                | 4400         | 32,500.00         | 64,000.00  | 96.9%      |
| Food   |                | 4700         | 33,789.00         | 9,300.00   | -72.5%     |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 337,814.00        | 622,899.00 | 84.4%      |

| Description Resource Codes                                   | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|--------------|------------------------------|-------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES                           |              |                              |                   |                       |
| Travel and Conferences                                       | 5200         | 7,829.00                     | 815.00            | -89.6%                |
| Dues and Memberships   | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  | 5400 - 5450  | 0.00                         | 0.00              | 0.09                  |
| Operation and Housekeeping Services                          | 5500         | 1,526.00                     | 1,775.00          | 16.39                 |
| Rentals, Leases, Repairs, and Noncapitalized<br>Improvements | 5600         | 66,174.00                    | 7,578.00          | -88.5%                |
| Transfers of Direct Costs - Interfund                        | 5750         | 0.00                         | 49,025.00         | Nev                   |
| Professional/Consulting Services and Operating Expenditures  | 5800         | 6,421.00                     | 23,945.00         | 272.9%                |
| Communications   | 5900         | 939.00                       | 1,351.00          | 43.9%                 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                 |              | 82,889.00                    | 84,489.00         | 1.9%                  |
| CAPITAL OUTLAY   |              |                              |                   | ī                     |
| Sites and Improvements of Sites                              | 6100         | 28,000.00                    | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings                      | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  | 6400         | 148,000.00                   | 0.00              | -100.0%               |
| Equipment Replacement  | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |              | 176,000.00                   | 0.00              | -100.0%               |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)        |              |                              |                   |                       |
| Other Transfers Out  |              |                              |                   |                       |
| All Other Transfers Out to All Others                        | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |              |                              |                   |                       |
| Debt Service - Interest                                      | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                               | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs) | "            | 0.00                         | 0.00              | 0.0%                  |
| DIRECT SUPPORT/INDIRECT COSTS                                |              |                              |                   |                       |
| Direct Support/ Indirect Cost Charges for Interfund Charges  | 7350         | 21,199.00                    |                   |                       |
| Transfers of Indirect Costs - Interfund                      | 7350         |                              | 24,547.00         |                       |
| Transfers of Direct Support Costs - Interfund                | 7380         |                              | 0.00              |                       |
| TOTAL, DIRECT SUPPORT/INDIRECT COSTS                         |              | 21,199.00                    | 24,547.00         | 15.8%                 |
| TOTAL, EXPENDITURES  |              | 2,117,433.00                 | 2,268,427.00      | 7.1%                  |

| Description                              | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS                      |                |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                   |                |              |                              |                   |                       |
| From: General Fund                       |                | 8911         | 14,877.00                    | 0.00              | -100.0%               |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN        |                |              | 14,877.00                    | 0.00              | -100.0%               |
| INTERFUND TRANSFERS OUT                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT       |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                 | Resource Codes        | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|-----------------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES                          |                       |              | Zotimatou Aotaulo            | Daugot            | 2.110101100           |
|   |                       |              |                              |                   |                       |
| SOURCES                                     |                       |              |                              |                   |                       |
| Other Sources                               |                       |              |                              |                   |                       |
| Transfers from Funds of                     |                       |              |                              |                   |                       |
| Lapsed/Reorganized Districts                |                       | 8965         | 0.00                         | 0.00              | 0.0                   |
| Long-Term Debt Proceeds                     |                       |              |                              |                   |                       |
| Proceeds from Certificates of Participation |                       | 8971         | 0.00                         | 0.00              | 0.0                   |
| ·   |                       |              |                              |                   |                       |
| Proceeds from Capital Leases                |                       | 8972         | 0.00                         | 0.00              | 0.0                   |
| All Other Financing Sources                 |                       | 8979         | 0.00                         | 0.00              | 0.0                   |
| (c) TOTAL, SOURCES                          | and the second second |              | 0.00                         | 0.00              | 0.0                   |
| USES  |                       |              |                              |                   |                       |
| Transfers from Funds of                     |                       | 7651         | 0.00                         | 0.00              | 0.0                   |
| Lapsed/Reorganized Districts                |                       |              | 0.00                         | 0.00              |                       |
| All Other Financing Uses                    |                       | 7699         | 0.00                         | 0.00              | 0.0                   |
| (d) TOTAL, USES                             |                       |              | 0.00                         | 0.00              | 0.0                   |
| CONTRIBUTIONS                               |                       |              |                              |                   |                       |
| Contributions from Unrestricted Revenues    |                       | 8980         | 0.00                         | 0.00              | 0.09                  |
| Contributions from Restricted Revenues      |                       | 8990         | 0.00                         | 0.00              | 0.0                   |
| Flexibility Transfers                       |                       | 8998         | 0.00                         | 0.00              | 0.0                   |
| (e) TOTAL, CONTRIBUTIONS                    |                       |              | 0.00                         | 0.00              | 0.0                   |
| OTAL, OTHER FINANCING SOURCES/USES          |                       |              |                              |                   |                       |
| (a - b + c - d + e)                         |                       |              | 14,877.00                    | 0.00              | -100.09               |

| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenues  |                | 8100-8299               | 3,346,297.00                 | 3,463,417.00      | 3.5%                  |
| 3) Other State Revenues  |                | 8300-8599               | 230,000.00                   | 239,200.00        | 4.0%                  |
| 4) Other Local Revenues  |                | 8600-8799               | 2,923,311.00                 | 3,120,000.00      | 6.7%                  |
| 5) TOTAL, REVENUES   |                |                         | 6,499,608.00                 | 6,822,617.00      | 5.0%                  |
| B. EXPENDITURES  |                |                         |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries   |                | 2000-2999               | 2,175,236.00                 | 2,309,227.00      | 6.2%                  |
| 3) Employee Benefits   |                | 3000-3999               | 992,071.00                   | 1,148,261.00      | 15.7%                 |
| 4) Books and Supplies  |                | 4000-4999               | 2,859,000.00                 | 2,895,000.00      | 1.3%                  |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 151,330.00                   | 110,700.00        | -26.8%                |
| 6) Capital Outlay  |                | 6000-6999               | 40,000.00                    | 30,000.00         | -25.0%                |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 277,328.00                   | 329,231.00        | 18.7%                 |
| 9) TOTAL, EXPENDITURES   |                |                         | 6,494,965.00                 | 6,822,419.00      | 5.0%                  |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | 4,643.00                     | 198.00            | -95.7%                |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7610-7629               | 0.00                         | 0.00              | 0.0%                  |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
|  |                |              | Estimated Actuals            | Duaget            | Difference            |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4) |                |              | 4 0 4 0 0 0                  | 400.00            |                       |
| BALANCE (C + D4)                                       |                |              | 4,643.00                     | 198.00            | -95.7%                |
| F. FUND BALANCE, RESERVES                              |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                              |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                            |                | 9791         | 277,660.00                   | 282,303.00        | 1.7%                  |
| b) Audit Adjustments                                   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                  |                |              | 277,660.00                   | 282,303.00        | 1.7%                  |
| d) Other Restatements                                  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance                               |                |              | 277,660.00                   | 282,303.00        | 1.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                   |                |              | 282,303.00                   | 282,501.00        | 0.1%                  |
| Components of Ending Fund Balance                      |                |              |                              |                   |                       |
| Reserve for     Revolving Cash                         |                | 9711         | 5,000,00                     | 5 000 00          |                       |
| Nevolving Cash   |                | 9/11         | 5,000.00                     | 5,000.00          | 0.0%                  |
| Stores   |                | 9712         | 100,000.00                   | 100,000.00        | 0.0%                  |
| Prepaid Expenditures                                   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve  |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                             |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                  |                | İ            |                              |                   |                       |
| Designated for Economic Uncertainties                  |                | 9770         | 177,303.00                   | 177,501.00        | 0.1%                  |
| Designated for the Unrealized Gains of                 |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                     |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| c) Undesignated Amount                                 |                | 9790         | 0.00                         |                   |                       |
|  |                |              |                              |                   |                       |

9790

d) Unappropriated Amount

|   |                |              | 2002/03           | 2003/04 | Percent    |
|---|----------------|--------------|-------------------|---------|------------|
| Description   | Resource Codes | Object Codes | Estimated Actuals | Budget  | Difference |
| G. ASSETS   |                |              |                   |         |            |
| 1) Cash   |                |              |                   |         |            |
| a) in County Treasury                               |                | 9110         | 350,000.00        |         |            |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00              |         |            |
| b) in Banks   |                | 9120         | 100,000.00        |         |            |
| c) in Revolving Fund                                |                | 9130         | 5,000.00          |         |            |
| d) with Fiscal Agent                                |                | 9135         | 0.00              |         |            |
| e) collections awaiting deposit                     |                | 9140         | 0.00              |         |            |
| 2) Investments                                      |                | 9150         | 0.00              |         |            |
| 3) Accounts Receivable                              |                | 9200         | 797,303.00        |         |            |
| 4) Due from Grantor Government                      |                | 9290         | 0.00              |         |            |
| 5) Due from Other Funds                             |                | 9310         | 30,000.00         |         |            |
| 6) Stores   |                | 9320         | 100,000.00        |         |            |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00              |         |            |
| 8) Other Current Assets                             |                | 9340         | 0.00              |         |            |
| 9) Fixed Assets                                     |                | 9400         |                   |         |            |
| 10) TOTAL, ASSETS                                   |                |              | 1,382,303.00      |         |            |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| H. LIABILITIES   |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 100,000.00                   |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 1,000,000.00                 |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 1,100,000.00                 |                   |                       |
| I. FUND EQUITY   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 282.303.00                   |                   |                       |

|  | Exp            | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| REVENUE LIMIT SOURCES                                    |                |                     |                              |                   |                       |
| Revenue Limit Transfers                                  |                |                     |                              |                   |                       |
| Transfers of Unrestricted Revenue Limit                  | 0000           | 8091                | 0.00                         | 0.00              | 0.0                   |
| All Other Revenue Limit Transfers                        | All Other      | 8091                | 0.00                         | 0.00              | 0.0                   |
| TOTAL, REVENUE LIMIT SOURCES                             |                |                     | 0.00                         | 0.00              | 0.0                   |
| FEDERAL REVENUES   |                |                     |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220                | 3,346,297.00                 | 3,463,417.00      | 3.59                  |
| Other Federal Revenue                                    |                | 8290                | 0.00                         | 0.00              | 0.09                  |
| TOTAL, FEDERAL REVENUES                                  |                |                     | 3,346,297.00                 | 3,463,417.00      | 3.59                  |
| OTHER STATE REVENUES                                     |                |                     |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520                | 230,000.00                   | 239,200.00        | 4.09                  |
| All Other State Revenue                                  |                | 8590                | 0.00                         | 0.00              | 0.09                  |
| TOTAL, OTHER STATE REVENUES                              |                |                     | 230,000.00                   | 239,200.00        | 4.09                  |
| OTHER LOCAL REVENUES                                     |                |                     |                              |                   |                       |
| Other Local Revenue                                      |                |                     |                              |                   |                       |
| Sales Sale of Equipment/Supplies                         |                | 8631                | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634                | 2,773,311.00                 | 3,000,000.00      | 8.29                  |
| Leases and Rentals                                       |                | 8650                | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660                | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662                | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |                     |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699                | 150,000.00                   | 120,000.00        | -20.0%                |
| TOTAL, OTHER LOCAL REVENUES                              |                |                     | 2,923,311.00                 | 3,120,000.00      | 6.79                  |
| OTAL, REVENUES   |                |                     | 6,499,608.00                 | 6,822,617.00      | 5.0%                  |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES                                  |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.09                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.09                  |
| CLASSIFIED SALARIES                                    |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 1,886,614.00                 | 2,018,146.00      | 7.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 116,873.00                   | 116,639.00        | -0.2%                 |
| Clerical and Office Salaries                           |                | 2400         | 158,743.00                   | 161,442.00        | 1.7%                  |
| Other Classified Salaries                              |                | 2900         | 13,006.00                    | 13,000.00         | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 2,175,236.00                 | 2,309,227.00      | 6.2%                  |
| EMPLOYEE BENEFITS                                      |                |              |                              | -                 |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 104,100.00                   | 233,719.00        | 124.5%                |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 138,000.00                   | 171,399.00        | 24.2%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 607,577.00                   | 651,587.00        | 7.2%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 2,797.00                     | 6,926.00          | 147.6%                |
| Workers' Compensation                                  |                | 3601-3602    | 37,422.00                    | 40,404.00         | 8.0%                  |
| Retiree Benefits                                       |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| PERS Reduction   |                | 3801-3802    | 102,175.00                   | 44,226.00         | -56.7%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               | 4.8 1          | 3            | 992,071.00                   | 1,148,261.00      | 15.7%                 |
| BOOKS AND SUPPLIES                                     |                | -            |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 180,000.00                   | 140,000.00        | -22.2%                |
| Noncapitalized Equipment                               |                | 4400         | 10,000.00                    | 5,000.00          | -50.0%                |
| Food   |                | 4700         | 2,669,000.00                 | 2,750,000.00      | 3.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                | -            | 2,859,000.00                 | 2,895,000.00      | 1.3%                  |

| Description Resource (                                       | Codes Object Codes | 2002/03<br>Estimated Actuals   | 2003/04<br>Budget | Percent<br>Difference |
|--|--------------------|--|-------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES                           |                    |  |                   |                       |
| Travel and Conferences                                       | 5200               | 6,400.00   | 1,500.00          | -76.6                 |
| Dues and Memberships   | 5300               | 1,000.00   | 500.00            | -50.0                 |
| Insurance  | 5400 - 5450        | 0.00   | 0.00              | 0.0                   |
| Operation and Housekeeping Services                          | 5500               | 8,600.00   | 0.00              | -100.0                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements    | 5600               | 110,000.00   | 98,500.00         | -10.5                 |
| Transfers of Direct Costs - Interfund                        | 5750               | 130.00   | 0.00              | -100.0                |
| Professional/Consulting Services and Operating Expenditures  | 5800               | 25,000.00  | 10,000.00         | -60.09                |
| Communications   | 5900               | 200.00   | 200.00            | 0.0                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                 |                    | 151,330.00   | 110,700.00        | -26.89                |
| CAPITAL OUTLAY   |                    |  |                   |                       |
| Buildings and Improvements of Buildings                      | 6200               | 0.00   | 0.00              | 0.09                  |
| Equipment  | 6400               | 40,000.00  | 30,000.00         | -25.0                 |
| Equipment Replacement  | 6500               | 0.00   | 0.00              | 0.0                   |
| TOTAL, CAPITAL OUTLAY  |                    | 40,000.00  | 30,000.00         | -25.0                 |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)        |                    |  |                   |                       |
| Debt Service   | 1                  |  |                   |                       |
| Debt Service - Interest                                      | 7438               | 0.00   | 0.00              | 0.0                   |
| Other Debt Service - Principal                               | 7439               | 0.00   | 0.00              | 0.0                   |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs) |                    | 0.00   | 0.00              | 0.00                  |
| DIRECT SUPPORT/INDIRECT COSTS                                |                    | Spingar and a sp |                   |                       |
| Direct Support/ Indirect Cost Charges for Interfund Charges  | 7350               | 277,328.00   |                   |                       |
| Transfers of Indirect Costs - Interfund                      | 7350               |  | 329,231.00        |                       |
| Transfers of Direct Support Costs - Interfund                | 7380               |  | 0.00              |                       |
| TOTAL, DIRECT SUPPORT/INDIRECT COSTS                         |                    | 277,328.00   | 329,231.00        | 18.79                 |
| TOTAL, EXPENDITURES  |                    | 6,494,965.00   | 6,822,419.00      | 5.09                  |

| Description                              | Resource Codes                          | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|---|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS                      |   |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                   |   |              |                              | -                 |                       |
| From: General Fund                       |   | 8916         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In  |   | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN        | -                                       |              | 0.00                         | 0.00              | 0.0%                  |
| INTERFUND TRANSFERS OUT                  |   |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out |   | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT       | 4 7 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes  | Object Codes   | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|-----------------|----------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES                                      | 100000100 00000 | 0.0,000.000.00 |                              | 244901            |                       |
| SOURCES   |                 |                |                              |                   |                       |
| Other Sources   |                 |                |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                 | 8965           | 0.00                         | 0.00              | 0.09                  |
| Long-Term Debt Proceeds                                 |                 |                |                              |                   |                       |
| Proceeds from Capital Leases                            |                 | 8972           | 0.00                         | 0.00              | 0.0                   |
| All Other Financing Sources                             |                 | 8979           | 0.00                         | 0.00              | 0.0                   |
| (c) TOTAL, SOURCES                                      |                 |                | 0.00                         | 0.00              | 0.0                   |
| USES  |                 |                |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                 | 7651           | 0.00                         | 0.00              | 0.0                   |
| All Other Financing Uses                                |                 | 7699           | 0.00                         | 0.00              | 0.0                   |
| (d) TOTAL, USES   |                 |                | 0.00                         | 0.00              | 0.0                   |
| CONTRIBUTIONS   |                 |                |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                 | 8980           | 0.00                         | 0.00              | 0.0                   |
| Contributions from Restricted Revenues                  |                 | 8990           | 0.00                         | 0.00              | 0.0                   |
| Flexibility Transfers                                   |                 | 8998           | 0.00                         | 0.00              | 0.0                   |
| (e) TOTAL, CONTRIBUTIONS                                |                 |                | 0.00                         | 0.00              | 0.0                   |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                 |                | 0.00                         | 0.00              | 0.0                   |

| Expenditures by Object   |                |                         |                              |                   |                       |  |  |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|--|--|
| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |  |  |
| A. REVENUES  |                |                         | o*                           |                   |                       |  |  |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 2) Federal Revenues  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 3) Other State Revenues  |                | 8300-8599               | 673,335.00                   | 0.00              | -100.0%               |  |  |
| 4) Other Local Revenues  |                | 8600-8799               | 8,000.00                     | 8,500.00          | 6.3%                  |  |  |
| 5) TOTAL, REVENUES   |                |                         | 681,335.00                   | 8,500.00          | -98.8%                |  |  |
| B. EXPENDITURES  |                |                         |                              |                   |                       |  |  |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 4) Books and Supplies  |                | 4000-4999               | 11,340.00                    | 0.00              | -100.0%               |  |  |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 70,860.00                    | 5,590.00          | -92.1%                |  |  |
| 6) Capital Outlay  |                | 6000-6999               | 608,800.00                   | 444,410.00        | -27.0%                |  |  |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |  |  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 9) TOTAL, EXPENDITURES   |                |                         | 691,000.00                   | 450,000.00        | -34.9%                |  |  |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | (9,665.00)                   | (441,500.00)      | 4468.0%               |  |  |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |  |  |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 577,985.00                   | 0.00              | -100.0%               |  |  |
| b) Transfers Out   |                | 7610-7629               | 0.00                         | 0.00              | 0.0%                  |  |  |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |  |  |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |  |  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | 577,985.00                   | 0.00              | -100.0%               |  |  |

|  |                |              | 2002/03           | 2003/04      | Percent    |
|--|----------------|--------------|-------------------|--------------|------------|
| Description                                      | Resource Codes | Object Codes | Estimated Actuals | Budget       | Difference |
| E. NET INCREASE (DECREASE) IN FUND               |                |              |                   |              |            |
| BALANCE (C + D4)                                 |                |              | 568,320.00        | (441,500.00) | -177.79    |
| F. FUND BALANCE, RESERVES                        |                |              |                   |              |            |
| 1) Beginning Fund Balance                        |                |              |                   |              |            |
| a) As of July 1 - Unaudited                      |                | 9791         | 213,213.00        | 781,533.00   | 266.69     |
| b) Audit Adjustments                             |                | 9793         | 0.00              | 0.00         | 0.09       |
| c) As of July 1 - Audited (F1a + F1b)            |                | -            | 213,213.00        | 781,533.00   | 266.6%     |
| d) Other Restatements                            |                | 9795         | 0.00              | 0.00         | 0.0%       |
| e) Net Beginning Balance                         |                |              | 213,213.00        | 781,533.00   | 266.6%     |
| 2) Ending Balance, June 30 (E + F1e)             |                |              | 781,533.00        | 340,033.00   | -56.5%     |
| Components of Ending Fund Balance a) Reserve for |                |              |                   | -            |            |
| Revolving Cash                                   |                | 9711         | 0.00              | 0.00         | 0.0%       |
| Stores   |                | 9712         | 0.00              | 0.00         | 0.0%       |
| Prepaid Expenditures                             |                | 9713         | 0.00              | 0.00         | 0.0%       |
| All Others                                       |                | 9719         | 0.00              | 0.00         | 0.0%       |
| General Reserve                                  |                | 9730         | 0.00              | 0.00         | 0.0%       |
| Legally Restricted Balance                       |                | 9740         | 0.00              | 0.00         | 0.0%       |
| b) Designated Amounts                            |                |              |                   |              |            |
| Designated for Economic Uncertainties            |                | 9770         | 0.00              | 0.00         | 0.0%       |
| Designated for the Unrealized Gains of           |                |              |                   |              |            |
| Investments and Cash in County Treasury          |                | 9775         | 0.00              | 0.00         | 0.0%       |
| Other Designations                               |                | 9780         | 781,533.00        | 340,033.00   | -56.5%     |
| c) Undesignated Amount                           |                | 9790         | 0.00              |              |            |
|  |                |              |                   |              |            |

d) Unappropriated Amount

0.00

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS   |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 781,533.00                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 781,533.00                   |                   |                       |
| I. LIABILITIES                                      |                | ,            |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                    |                | 9640         | 0.00                         |                   |                       |
| 5) Deferred Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                            |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                               |                |              | 0.00                         |                   |                       |
| FUND EQUITY   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                        |                |              |                              |                   |                       |

781,533.00

|  |                |              | 2002/03           | 2003/04  | Percent    |
|--|----------------|--------------|-------------------|----------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget   | Difference |
| OTHER STATE REVENUES                                     |                | ,            |                   |          |            |
| Deferred Maintenance Allowance                           |                | 8540         | 673,335.00        | 0.00     | -100.0%    |
| All Other State Revenue                                  |                | 8590         | 0.00              | 0.00     | 0.0%       |
| TOTAL, OTHER STATE REVENUES                              |                |              | 673,335.00        | 0.00     | -100.0%    |
| OTHER LOCAL REVENUES                                     |                |              |                   |          |            |
| Other Local Revenue                                      |                |              |                   |          |            |
| Sales  |                | 0004         | 0.00              | 0.00     | 0.00/      |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00              | 0.00     | 0.0%       |
| Interest   |                | 8660         | 8,000.00          | 8,500.00 | 6.3%       |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00              | 0.00     | 0.0%       |
| Other Local Revenue                                      |                |              |                   |          |            |
| All Other Local Revenue                                  |                | 8699         | 0.00              | 0.00     | 0.0%       |
| All Other Transfers In From All Others                   |                | 8799         | 0.00              | 0.00     | 0.0%       |
| TOTAL, OTHER LOCAL REVENUES                              |                |              | 8,000.00          | 8,500.00 | 6.3%       |
|  |                |              |                   |          |            |
| TOTAL, REVENUES  |                |              | 681,335.00        | 8,500.00 | -98.8%     |

| Description                         | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES                 |                |              |                              |                   |                       |
| Classified Support Salaries         |                | 2200         | 0.00                         | 0.00              | 0.09                  |
| Other Classified Salaries           |                | 2900         | 0.00                         | 0.00              | 0.09                  |
| TOTAL, CLASSIFIED SALARIES          |                |              | 0.00                         | 0.00              | 0.0%                  |
| EMPLOYEE BENEFITS                   |                |              |                              |                   |                       |
| STRS                                |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative          |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits         |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance              |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation               |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| Retiree Benefits                    |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| PERS Reduction                      |                | 3801-3802    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits             |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS            |                |              | 0.00                         | 0.00              | 0.0%                  |
| BOOKS AND SUPPLIES                  |                |              |                              |                   |                       |
| Books and Other Reference Materials |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies              |                | 4300         | 7,842.00                     | 0.00              | -100.0%               |
| Noncapitalized Equipment            |                | 4400         | 3,498.00                     | 0.00              | -100.0%               |
| TOTAL BOOKS AND SURBUIES            |                |              |                              |                   |                       |

11,340.00

0.00

TOTAL, BOOKS AND SUPPLIES

-100.0%

| Expericitules by Object                                     |  |              |                              |                   |                       |  |
|---|--|--------------|------------------------------|-------------------|-----------------------|--|
| Description   | Resource Codes   | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |  |
| SERVICES, OTHER OPERATING EXPENSES                          |  |              |                              |                   |                       |  |
| Travel and Conferences                                      |  | 5200         | 0.00                         | 0.00              | 0.0%                  |  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |  | 5600         | 16,960.00                    | 5,590.00          | -67.0%                |  |
| Transfers of Direct Costs - Interfund                       |  | 5750         | 0.00                         | 0.00              | 0.0%                  |  |
| Professional/Consulting Services and Operating Expenditures |  | 5800         | 53,900.00                    | 0.00              | -100.0%               |  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                | 3  |              | 70,860.00                    | 5,590.00          | -92.1%                |  |
| CAPITAL OUTLAY  |  |              |                              |                   |                       |  |
| Sites and Improvements of Sites                             |  | 6100         | 250,356.00                   | 158,009.00        | -36.9%                |  |
| Buildings and Improvements of Buildings                     |  | 6200         | 305,331.00                   | 286,401.00        | -6.2%                 |  |
| Equipment   |  | 6400         | 0.00                         | 0.00              | 0.0%                  |  |
| Equipment Replacement                                       |  | 6500         | 53,113.00                    | 0.00              | -100.0%               |  |
| TOTAL, CAPITAL OUTLAY                                       |  |              | 608,800.00                   | 444,410.00        | -27.0%                |  |
|   |  |              |                              |                   |                       |  |
| TOTAL, EXPENDITURES   | Name of the last o |              | 691,000.00                   | 450,000.00        | -34.9%                |  |

|   | Exp               | enditures by Object |                              |                   |                       |
|---|-------------------|---------------------|------------------------------|-------------------|-----------------------|
| Description   | Resource Codes    | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| INTERFUND TRANSFERS                                     |                   |                     |                              |                   |                       |
| INTERFUND TRANSFERS IN                                  |                   |                     |                              |                   |                       |
| From: General, Special Reserve,                         |                   |                     |                              |                   |                       |
| & Building Funds  |                   | 8915                | 577,985.00                   | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                       | - 5.600           |                     | 577,985.00                   | 0.00              | -100.0%               |
| INTERFUND TRANSFERS OUT                                 |                   |                     |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                   | 7619                | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                   |                     | 0.00                         | 0.00              | 0.0%                  |
| OTHER SOURCES/USES                                      |                   |                     |                              |                   |                       |
| SOURCES   |                   |                     |                              |                   |                       |
| Other Sources   |                   |                     |                              | -                 |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                   | 8965                | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                   | 8979                | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                   |                     | 0.00                         | 0.00              | 0.0%                  |
| USES  |                   |                     |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                   | 7651                | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                   | 7699                | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                   |                     | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   | 70000000 P 100000 |                     | 0.90                         | 0.00              | 0.076                 |
| Contributions from Unrestricted Revenues                |                   | 8980                | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                   | 8990                | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                   |                     | 0.00                         | 0.00              | 0.0%                  |
| OTAL, OTHER FINANCING SOURCES/USES                      |                   |                     |                              |                   |                       |
| (a - b + c - d + e)                                     |                   |                     | 577,985.00                   | 0.00              | -100.0%               |

|   |                |                         | 2002/03           | 2003/04        | Percent    |
|---|----------------|-------------------------|-------------------|----------------|------------|
| Description   | Resource Codes | Object Codes            | Estimated Actuals | Budget         | Difference |
| A. REVENUES   |                | 7                       |                   |                |            |
| 1) Revenue Limit Sources  |                | 8010-8099               | 0.00              | 0.00           | 0.0        |
| 2) Federal Revenues   |                | 8100-8299               | 0.00              | 0.00           | 0.0        |
| 3) Other State Revenues   |                | 8300-8599               | 0.00              | 0.00           | 0.0        |
| 4) Other Local Revenues   |                | 8600-8799               | 35,900.00         | 40,000.00      | 11.4       |
| 5) TOTAL, REVENUES  |                |                         | 35,900.00         | 40,000.00      | 11.49      |
| B. EXPENDITURES   |                |                         |                   |                |            |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00              | 0.00           | 0.09       |
| 2) Classified Salaries  |                | 2000-2999               | 0.00              | 0.00           | 0.09       |
| 3) Employee Benefits  |                | 3000-3999               | 0.00              | 0.00           | 0.09       |
| 4) Books and Supplies   |                | 4000-4999               | 0.00              | 0.00           | 0.0        |
| 5) Services, Other Operating Expenses                               |                | 5000-5999               | 0.00              | 0.00           | 0.0        |
| 6) Capital Outlay   |                | 6000-6999               | 0.00              | 0.00           | 0.09       |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)        |                | 7100-7299,<br>7400-7499 | 0.00              | 0.00           | 0.09       |
| 8) Direct Support/Indirect Costs                                    |                | 7300-7399               | 0.00              | 0.00           | 0.09       |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00              | 0.00           | 0.09       |
| OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | 35,900.00         | 40,000.00      | 11.49      |
| OTHER FINANCING SOURCES/USES     I) Interfund Transfers             |                |                         |                   |                |            |
| a) Transfers In   |                | 8910-8929               | 5,760,531.00      | 0.00           | -100.09    |
| b) Transfers Out  |                | 7610-7629               | 1,000,000.00      | 2,900,000.00   | 190.09     |
| Other Sources/Uses     Sources                                      |                | 8930-8979               | 0.00              | 0.00           | 0.0        |
| b) Uses   |                | 7630-7699               | 0.00              | 0.00           | 0.09       |
| 3) Contributions  |                | 8980-8999               | 0.00              | 0.00           | 0.09       |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                              |                |                         | 4,760,531.00      | (2,900,000.00) | -160.99    |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
|  | 1              |              |                              |                   |                       |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4) |                |              | 4,796,431.00                 | (2,860,000.00)    | -159.6%               |
| BALANCE (O + D4)                                       |                |              | 4,730,431.00                 | (2,000,000.00)    | -139.076              |
| F. FUND BALANCE, RESERVES                              |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                              |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                            |                | 9791         | 4,048,019.00                 | 8,844,450.00      | 118.5%                |
| b) Audit Adjustments                                   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                  |                |              | 4,048,019.00                 | 8,844,450.00      | 118.5%                |
| d) Other Restatements                                  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance                               |                |              | 4,048,019.00                 | 8,844,450.00      | 118.5%                |
| 2) Ending Balance, June 30 (E + F1e)                   |                |              | 8,844,450.00                 | 5,984,450.00      | -32.3%                |
| Components of Ending Fund Balance                      |                |              |                              | 1                 |                       |
| a) Reserve for     Revolving Cash                      |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
|  |                |              |                              |                   |                       |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                                   |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve  |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance                             |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                                  |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                  |                | 9770         | 8,844,450.00                 | 5,984,450.00      | -32.3%                |
| Designated for the Unrealized Gains of                 |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                                     |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| c) Undesignated Amount                                 |                | 9790         | 0.00                         |                   |                       |
|  |                |              |                              |                   |                       |

d) Unappropriated Amount

0.00

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS   |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 8,844,449.49                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund                                |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent                                |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                     |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS                                   |                |              | 8,844,449.49                 |                   |                       |
| H. LIABILITIES                                      |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                    |                | 9640         | 0.00                         |                   |                       |
| 5) Deferred Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                            |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES                               |                |              | 0.00                         |                   |                       |
| FUND EQUITY   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                        |                |              |                              |                   |                       |
| (   |                |              | 0 0 4 4 4 4 0 4 0            |                   |                       |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUES                                     |                |              |                              | ,                 |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales Sale of Equipment/Supplies                         |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 35,900.00                    | 40,000.00         | 11.4%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUES                              |                |              | 35,900.00                    | 40,000.00         | 11.4%                 |
| TOTAL REVENUES   |                |              | 35,900.00                    | 40,000.00         | 11.4%                 |

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

| riverside County   | Expenditures by Object |              |                              |                   |                       |  |  |
|--|------------------------|--------------|------------------------------|-------------------|-----------------------|--|--|
| Description  | Resource Codes         | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |  |  |
| NTERFUND TRANSFERS   |                        |              |                              |                   |                       |  |  |
| INTERFUND TRANSFERS IN   |                        |              |                              |                   |                       |  |  |
| From: General Fund/CSSF  |                        | 8912         | 0.00                         | 0.00              | 0.0%                  |  |  |
| Other Authorized Interfund Transfers In                          |                        | 8919         | 5,760,531.00                 | 0.00              | -100.0%               |  |  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                        |              | 5,760,531.00                 | 0.00              | -100.0%               |  |  |
| INTERFUND TRANSFERS OUT  |                        |              |                              |                   |                       |  |  |
| To: General Fund/CSSF  |                        | 7612         | 1,000,000.00                 | 2,900,000.00      | 190.0%                |  |  |
| To: State School Building Fund/<br>County School Facilities Fund |                        | 7613         | 0.00                         | 0.00              | 0.0%                  |  |  |
| To: Deferred Maintenance Fund                                    |                        | 7615         | 0.00                         | 0.00              | 0.0%                  |  |  |
| Other Authorized Interfund Transfers Out                         |                        | 7619         | 0.00                         | 0.00              | 0.0%                  |  |  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               | <u> </u>               |              | 1,000,000.00                 | 2,900,000.00      | 190.0%                |  |  |
| OTHER SOURCES/USES   |                        |              |                              |                   |                       |  |  |
| SOURCES  |                        |              |                              |                   |                       |  |  |
| Other Sources  |                        |              |                              |                   |                       |  |  |
| Transfers from Funds of<br>Lapsed/Reorganized Districts          |                        | 8965         | 0.00                         | 0.00              | 0.0%                  |  |  |
| (c) TOTAL, SOURCES   |                        |              | 0.00                         | 0.00              | 0.0%                  |  |  |
| USES   |                        |              |                              | ,                 |                       |  |  |
| Transfers from Funds of<br>Lapsed/Reorganized Districts          |                        | 7651         | 0.00                         | 0.00              | 0.0%                  |  |  |
| (d) TOTAL, USES  |                        |              | 0.00                         | 0.00              | 0.0%                  |  |  |
| FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)              |                        |              | 4,760,531.00                 | (2,900,000.00)    | -160.9%               |  |  |

| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenues  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenues  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenues  |                | 8600-8799               | 228,010.00                   | 200,000.00        | -12.3%                |
| 5) TOTAL, REVENUES   |                |                         | 228,010.00                   | 200,000.00        | -12.3%                |
| B. EXPENDITURES  |                |                         |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies  |                | 4000-4999               | 18,204.00                    | 0.00              | -100.0%               |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 1,148,155.00                 | 10,000.00         | -99.1%                |
| 6) Capital Outlay  |                | 6000-6999               | 31,224,682.00                | 11,562,835.00     | -63.0%                |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES   |                |                         | 32,391,041.00                | 11,572,835.00     | -64.3%                |
| C. EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES BEFORE OTHER<br>FINANCING SOURCES AND USES (A5 - B9) |                |                         | (32,163,031.00)              | (11,372,835.00)   | -64.6%                |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7610-7629               | 20,823.00                    | 0.00              | -100.0%               |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 30,158,812.00                | 0.00              | -100.0%               |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | 30,137,989.00                | 0.00              | -100.0%               |

| Description                             | Resource Codes  | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|---|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND      |   |              | (2.025.042.00)               | (44 272 825 00)   | 461.6%                |
| BALANCE (C + D4)                        | A PROPERTY OF THE PROPERTY OF |              | (2,025,042.00)               | (11,372,835.00)   | 401.0%                |
| F. FUND BALANCE, RESERVES               |   |              |                              |                   |                       |
| 1) Beginning Fund Balance               |   | 0704         | 44 407 000 00                | 40.470.000.00     | 44.00                 |
| a) As of July 1 - Unaudited             |   | 9791         | 14,497,068.00                | 12,472,026.00     | -14.0%                |
| b) Audit Adjustments                    |   | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |   |              | 14,497,068.00                | 12,472,026.00     | -14.0%                |
| d) Other Restatements                   |   | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance                |   |              | 14,497,068.00                | 12,472,026.00     | -14.0%                |
| 2) Ending Balance, June 30 (E + F1e)    |   |              | 12,472,026.00                | 1,099,191.00      | -91.2%                |
| Components of Ending Fund Balance       |   |              |                              |                   |                       |
| a) Reserve for     Revolving Cash       |   | 9711         | 0.00                         | 0.00              | 0.0%                  |
|   |   | 4            |                              |                   |                       |
| Stores                                  |   | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                    |   | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                              |   | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                         |   | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance              |   | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                   |   |              |                              |                   |                       |
| Designated for Economic Uncertainties   |   | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of  |   |              |                              |                   |                       |
| Investments and Cash in County Treasury |   | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                      |   | 9780         | 12,472,026.00                | 1,099,191.00      | -91.2%                |
| c) Undesignated Amount                  |   | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                |   | 9790         |                              | 0.00              |                       |

|  | Expe           | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| G. ASSETS  |                |                     |                              |                   |                       |
| 1) Cash  |                |                     |                              |                   |                       |
| a) in County Treasury  |                | 9110                | 12,472,026.51                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                  |                | 9111                | 0.00                         |                   |                       |
| b) in Banks  |                | 9120                | 0.00                         |                   |                       |
| c) in Revolving Fund   |                | 9130                | 0.00                         |                   |                       |
| d) with Fiscal Agent   |                | 9135                | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140                | 0.00                         |                   |                       |
| 2) Investments   |                | 9150                | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200                | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290                | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310                | 0.00                         |                   |                       |
| 6) Stores  |                | 9320                | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330                | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340                | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400                |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |                     | 12,472,026.51                |                   |                       |
| H. LIABILITIES   |                |                     |                              |                   |                       |
| 1) Accounts Payable  |                | 9500                | 0.00                         |                   |                       |
| 2) Due to Grantor Governments  |                | 9590                | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610                | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640                | 0.00                         |                   |                       |
| 5) Deferred Revenue  |                | 9650                | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660                |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |                     | 0.00                         |                   |                       |
| FUND EQUITY  |                |                     |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |                     | 12,472,026.51                |                   |                       |

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

| Description                                      | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUES                                 | Resource codes | Object Oddes | Zoumatou / totalio           | Jungo             |                       |
|  |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| Other Federal Revenue                            |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUES                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| OTHER STATE REVENUES                             |                | -            |                              |                   |                       |
| School Facilities Apportionments                 |                | 8545         | 0.00                         | 0.00              | 0.0%                  |
| Tax Relief Subventions Restricted Levies - Other |                |              |                              |                   |                       |
| Homeowners' Exemptions                           |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes               |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                          |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUES                      |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUES                                      |                |              |                              |                   |                       |
| Other Local Revenue County and District Taxes             |                |              |                              |                   |                       |
| Other Restricted Levies<br>Secured Roll                   |                | 8615         | 0.00                         | 0.00              | 0.0                   |
| Unsecured Roll  |                | 8616         | 0.00                         | 0.00              | 0.0                   |
| Prior Years' Taxes  |                | 8617         | 0.00                         | 0.00              | 0.0                   |
| Supplemental Taxes  |                | 8618         | 0.00                         | 0.00              | 0.0                   |
| Non-Ad Valorem Taxes Parcel Taxes                         |                | 8621         | 0.00                         | 0.00              | 0.0                   |
| Other   |                | 8622         | 0.00                         | 0.00              | 0.0                   |
| Community Redevelopment Funds Not Subject to RL Deduction |                | 8625         | 0.00                         | 0.00              | 0.0                   |
| Sales Sale of Equipment/Supplies                          |                | 8631         | 0.00                         | 0.00              | 0.0                   |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0                   |
| Interest  |                | 8660         | 225,070.00                   | 200,000.00        | -11.1                 |
| Net Increase (Decrease) in the Fair Value of Investments  |                | 8662         | 0.00                         | 0.00              | 0.0                   |
| Other Local Revenue                                       |                |              |                              |                   |                       |
| All Other Local Revenue                                   |                | 8699         | 2,940.00                     | 0.00              | -100.0                |
| All Other Transfers In From All Others                    |                | 8799         | 0.00                         | 0.00              | 0.0                   |
| TOTAL, OTHER LOCAL REVENUES                               |                |              | 228,010.00                   | 200,000.00        | -12.3                 |
| TOTAL, REVENUES   |                |              | 228,010.00                   | 200,000.00        | -12.3                 |

| Description  | Resource Codes Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|-----------------------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES  |                             |                              |                   |                       |
| Classified Support Salaries                                    | 2200                        | 0.00                         | 0.00              | 0.0                   |
| Classified Supervisors' and Administrators' Salaries           | 2300                        | 0.00                         | 0.00              | 0.0                   |
| Clerical and Office Salaries                                   | 2400                        | 0.00                         | 0.00              | 0.0                   |
| Other Classified Salaries                                      | 2900                        | 0.00                         | 0.00              | 0.0                   |
| TOTAL, CLASSIFIED SALARIES                                     |                             | 0.00                         | 0.00              | 0.0                   |
| MPLOYEE BENEFITS   |                             |                              |                   |                       |
| STRS   | 3101-3102                   | 0.00                         | 0.00              | 0.0                   |
| PERS   | 3201-3202                   | 0.00                         | 0.00              | 0.0                   |
| OASDI/Medicare/Alternative                                     | 3301-3302                   | 0.00                         | 0.00              | 0.0                   |
| Health and Welfare Benefits                                    | 3401-3402                   | 0.00                         | 0.00              | 0.0                   |
| Unemployment Insurance   | 3501-3502                   | 0.00                         | 0.00              | 0.0                   |
| Workers' Compensation  | 3601-3602                   | 0.00                         | 0.00              | 0.0                   |
| Retiree Benefits   | 3701-3702                   | 0.00                         | 0.00              | 0.0                   |
| PERS Reduction   | 3801-3802                   | 0.00                         | 0.00              | 0.0                   |
| Other Employee Benefits  | 3901-3902                   | 0.00                         | 0.00              | 0.0                   |
| TOTAL, EMPLOYEE BENEFITS                                       |                             | 0.00                         | 0.00              | 0.0                   |
| OOKS AND SUPPLIES  |                             |                              |                   |                       |
| Books and Other Reference Materials                            | 4200                        | 0.00                         | 0.00              | 0.0                   |
| Materials and Supplies   | 4300                        | 0.00                         | 0.00              | 0.0                   |
| Noncapitalized Equipment                                       | 4400                        | 18,204.00                    | 0.00              | -100.0                |
| TOTAL, BOOKS AND SUPPLIES                                      |                             | 18,204.00                    | 0.00              | -100.0                |
| ERVICES, OTHER OPERATING EXPENSES                              |                             |                              |                   |                       |
| Travel and Conferences   | 5200                        | 0.00                         | 0.00              | 0.0                   |
| Insurance  | 5400 - 5450                 | 540,576.00                   | 0.00              | -100.0                |
| Operation and Housekeeping Services                            | 5500                        | 0.00                         | 0.00              | 0.0                   |
| Rentals, Leases, Repairs, and Noncapitalized<br>Improvements   | 5600                        | 0.00                         | 0.00              | 0.0                   |
| Transfers of Direct Costs - Interfund                          | 5750                        | 0.00                         | 0.00              | 0.0                   |
| Professional/Consulting Services and<br>Operating Expenditures | 5800                        | 607,579.00                   | 10,000.00         | -98.4                 |
| Communications   | 5900                        | 0.00                         | 0.00              | 0.0                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                   |                             | 1,148,155.00                 | 10,000.00         | -99.1                 |

| Description F   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CAPITAL OUTLAY  |                |              |                              |                   |                       |
| Sites and Improvements of Sites   |                | 6100         | 3,054,603.00                 | 0.00              | -100.0                |
| Buildings and Improvements of Buildings   |                | 6200         | 28,069,006.00                | 11,562,835.00     | -58.89                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0                   |
| Equipment   |                | 6400         | 101,073.00                   | 0.00              | -100.0                |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0                   |
| TOTAL, CAPITAL OUTLAY   |                |              | 31,224,682.00                | 11,562,835.00     | -63.09                |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)                           |                |              |                              | į.                |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.09                  |
| Debt Service  |                |              |                              |                   |                       |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds            |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.09                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.09                  |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Co                        | osts)          | 1,           | 0.00                         | 0.00              | 0.09                  |
| OTAL, EXPENDITURES  |                |              | 32,391,041.00                | 11,572,835.00     | <b>-</b> 64.3°        |

|  | Lxpt           | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| INTERFUND TRANSFERS  |                |                     |                              |                   |                       |
| INTERFUND TRANSFERS IN   |                |                     |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919                | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |                     | 0.00                         | 0.00              | 0.0%                  |
| INTERFUND TRANSFERS OUT  |                |                     |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613                | 0.00                         | 0.00              | 0.0%                  |
| To: Deferred Maintenance Fund                                    |                | 7615                | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619                | 20,823.00                    | 0.00              | -100.0%               |
| (b) TOTAL INTERFUND TRANSFERS OUT                                |                |                     | 20,823.00                    | 0.00              | -100.0%               |

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

|  | Exp            | Expenditures by Object |                              |                   |                       |  |
|--|----------------|------------------------|------------------------------|-------------------|-----------------------|--|
| Description  | Resource Codes | Object Codes           | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |  |
| OTHER SOURCES/USES   |                |                        |                              |                   |                       |  |
| SOURCES  |                |                        |                              |                   |                       |  |
|  |                |                        | '                            |                   |                       |  |
| Proceeds Proceeds from Sale of Bonds                       |                | 8951                   | 30,158,812.00                | 0.00              | -100.0%               |  |
| Proceeds from Sale/Lease-                                  |                |                        |                              |                   |                       |  |
| Purchase of Land/Buildings                                 |                | 8953                   | 0.00                         | 0.00              | 0.0%                  |  |
| Other Sources<br>County School Bldg Aid                    |                | 8961                   | 0.00                         | 0.00              | 0.0%                  |  |
| Transfers from Funds of<br>Lapsed/Reorganized Districts    |                | 8965                   | 0.00                         | 0.00              | 0.0%                  |  |
| Long-Term Debt Proceeds                                    |                |                        |                              |                   |                       |  |
| Proceeds from Certificates of Participation                |                | 8971                   | 0.00                         | 0.00              | 0.0%                  |  |
| Proceeds from Capital Leases                               |                | 8972                   | 0.00                         | 0.00              | 0.0%                  |  |
| Proceeds from Lease Revenue Bonds                          |                | 8973                   | 0.00                         | 0.00              | 0.0%                  |  |
| All Other Financing Sources                                |                | 8979                   | 0.00                         | 0.00              | 0.0%                  |  |
| (c) TOTAL, SOURCES   |                |                        | 30,158,812.00                | 0.00              | -100.0%               |  |
| USES   |                |                        |                              |                   |                       |  |
| Transfers from Funds of<br>Lapsed/Reorganized Districts    |                | 7651                   | 0.00                         | 0.00              | 0.0%                  |  |
| All Other Financing Uses                                   |                | 7699                   | 0.00                         | 0.00              | 0.0%                  |  |
| (d) TOTAL, USES  |                |                        | 0.00                         | 0.00              | 0.0%                  |  |
| CONTRIBUTIONS  |                |                        |                              |                   |                       |  |
| Contributions from Unrestricted Revenues                   |                | 8980                   | 0.00                         | 0.00              | 0.0%                  |  |
| Contributions from Restricted Revenues                     |                | 8990                   | 0.00                         | 0.00              | 0.0%                  |  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |                        | 0.00                         | 0.00              | 0.0%                  |  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |                        | 30,137,989.00                | 0.00              | -100.0%               |  |

| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenues  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenues  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenues  |                | 8600-8799               | 7,576,374.00                 | 4,561,120.00      | -39.8%                |
| 5) TOTAL, REVENUES   |                |                         | 7,576,374.00                 | 4,561,120.00      | -39.8%                |
| B. EXPENDITURES  |                |                         |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries   |                | 2000-2999               | 611,834.00                   | 631,753.00        | 3.3%                  |
| 3) Employee Benefits   |                | 3000-3999               | 225,751.00                   | 233,400.00        | 3.4%                  |
| 4) Books and Supplies  |                | 4000-4999               | 406,880.00                   | 680,000.00        | 67.1%                 |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 2,139,047.00                 | 950,000.00        | -55.6%                |
| 6) Capital Outlay  |                | 6000-6999               | 3,757,167.00                 | 810,000.00        | -78.4%                |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES   |                |                         | 7,140,679.00                 | 3,305,153.00      | -53.7%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | 435,695.00                   | 1,255,967.00      | 188.3%                |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 91,023.00                    | 0.00              | -100.0%               |
| b) Transfers Out   |                | 7610-7629               | 577,985.00                   | 0.00              | -100.0%               |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | (486,962.00)                 | 0.00              | -100.0%               |

| Description                             | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND      |                |              |                              |                   |                       |
| BALANCE (C + D4)                        |                |              | (51,267.00)                  | 1,255,967.00      | -2549.9%              |
| F. FUND BALANCE, RESERVES               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance               |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited             |                | 9791         | 3,012,886.00                 | 2,961,619.00      | -1.7%                 |
| b) Audit Adjustments                    |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 3,012,886.00                 | 2,961,619.00      | -1.7%                 |
| d) Other Restatements                   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance                |                |              | 3,012,886.00                 | 2,961,619.00      | -1.7%                 |
| 2) Ending Balance, June 30 (E + F1e)    |                |              | 2,961,619.00                 | 4,217,586.00      | 42.4%                 |
| Components of Ending Fund Balance       |                |              |                              |                   |                       |
| a) Reserve for<br>Revolving Cash        |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                    |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                              |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                         |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance              |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                   |                |              |                              |                   |                       |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of  |                |              |                              |                   |                       |
| Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                      |                | 9780         | 2,961,619.00                 | 4,217,586.00      | 42.4%                 |
| c) Undesignated Amount                  |                | 9790         | 0.00                         | Usant.            |                       |
|   |                |              |                              |                   |                       |

d) Unappropriated Amount

0.00

|  |                | enditures by Object | 2002/03  | 2003/04 | Percent    |
|--|----------------|---------------------|--|---------|------------|
| Description  | Resource Codes | Object Codes        | Estimated Actuals  | Budget  | Difference |
| G. ASSETS  |                |                     |  |         |            |
| 1) Cash a) in County Treasury  |                | 9110                | 2,961,619.00   |         |            |
| The county Preasury     The same of the county Treasury              |                | 9111                | 0.00   |         |            |
|  |                |                     |  |         |            |
| b) in Banks  |                | 9120                | 0.00   |         |            |
| c) in Revolving Fund   |                | 9130                | 0.00   |         |            |
| d) with Fiscal Agent   |                | 9135                | 0.00   |         |            |
| e) collections awaiting deposit                                      |                | 9140                | 0.00   |         |            |
| 2) Investments   |                | 9150                | 0.00   |         |            |
| 3) Accounts Receivable   |                | 9200                | 0.00   |         |            |
| 4) Due from Grantor Government                                       |                | 9290                | 0.00   |         |            |
| 5) Due from Other Funds  |                | 9310                | 0.00   |         |            |
| 6) Stores  |                | 9320                | 0.00   |         |            |
| 7) Prepaid Expenditures  |                | 9330                | 0.00   |         |            |
| 8) Other Current Assets  |                | 9340                | 0.00   |         |            |
| 9) Fixed Assets  |                | 9400                |  |         |            |
| 10) TOTAL, ASSETS  |                |                     | 2,961,619.00   |         |            |
| H. LIABILITIES   |                |                     |  |         |            |
| 1) Accounts Payable  |                | 9500                | 0.00   |         |            |
| 2) Due to Grantor Governments  |                | 9590                | 0.00   |         |            |
| 3) Due to Other Funds  |                | 9610                | 0.00   |         |            |
| 4) Current Loans   |                | 9640                | 0.00   |         |            |
| 5) Deferred Revenue  |                | 9650                | 0.00   |         |            |
| 6) Long-Term Liabilities   |                | 9660                | A presentite so the second sec |         |            |
| 7) TOTAL, LIABILITIES  |                |                     | 0.00   |         |            |
| I. FUND EQUITY   |                |                     |  |         |            |
|  |                |                     |  |         |            |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |                     | 2,961,619.00   |         |            |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget                       | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---|-----------------------|
| OTHER STATE REVENUES                                       |                |              |                              |   |                       |
| Tax Relief Subventions                                     |                |              |                              |   |                       |
| Restricted Levies - Other                                  |                |              |                              |   |                       |
| Homeowners' Exemptions                                     |                | 8575         | 0.00                         | 0.00                                    | 0.0                   |
| Other Subventions/In-Lieu<br>Taxes                         |                | 8576         | 0.00                         | 0.00                                    | 0.0                   |
| All Other State Revenue                                    |                | 8590         | 0.00                         | 0.00                                    | 0.0                   |
| TOTAL, OTHER STATE REVENUES                                |                | 0000         | 0.00                         | 0.00                                    | 0.0                   |
| OTHER LOCAL REVENUES                                       |                | -            | 0.00                         | 0.00                                    | 0.0                   |
| Other Local Revenue  |                |              |                              |   |                       |
| County and District Taxes                                  |                |              |                              |   |                       |
| Other Restricted Levies<br>Secured Roll                    |                | 8615         | 0.00                         | 0.00                                    | 0.0                   |
| Unsecured Roll   |                | 8616         | 0.00                         | 0.00                                    | 0.0                   |
| Prior Years' Taxes   |                | 8617         | 0.00                         | 0.00                                    | 0.0                   |
| Supplemental Taxes   |                | 8618         | 0.00                         | 0.00                                    | 0.0                   |
| Non-Ad Valorem Taxes                                       |                | 0004         | 0.00                         | 2.20                                    |                       |
| Parcel Taxes   |                | 8621         | 0.00                         | 0.00                                    | 0.0                   |
| Other  |                | 8622         | 0.00                         | 0.00                                    | 0.0                   |
| Community Redevelopment Funds  Not Subject to RL Deduction |                | 8625         | 0.00                         | 0.00                                    | 0.0                   |
| Sales Sale of Equipment/Supplies                           |                | 8631         | 0.00                         | 0.00                                    | 0.0                   |
| Interest   |                | 8660         | 73,044.00                    |   | -16.3                 |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                         | 61,120.00                               | 0.0                   |
| Fees and Contracts   |                | 8002         | 0.00                         | 0.00                                    | 0.0                   |
| Mitigation/Developer Fees                                  |                | 8681         | 7,503,330.00                 | 4,500,000.00                            | -40.0                 |
| Other Local Revenue  |                | 3301         | .,550,000.00                 | 4,000,000.00                            |                       |
| All Other Local Revenue                                    |                | 8699         | 0.00                         | 0.00                                    | 0.0                   |
| All Other Transfers In From All Others                     |                | 8799         | 0.00                         | 0.00                                    | 0.0                   |
| FOTAL, OTHER LOCAL REVENUES                                |                | 3.00         | 7,576,374.00                 | 4,561,120.00                            | -39.8                 |
|  |                |              |                              | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 33.0                  |
| OTAL, REVENUES   |                |              | 7,576,374.00                 | 4,561,120.00                            | -39.8                 |

|  |                |              | 2002/03           | 2003/04    | Percent    |
|--|----------------|--------------|-------------------|------------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget     | Difference |
| CERTIFICATED SALARIES                                |                |              |                   |            |            |
| Other Certificated Salaries                          |                | 1900         | 0.00              | 0.00       | 0.0%       |
| TOTAL, CERTIFICATED SALARIES                         |                |              | 0.00              | 0.00       | 0.0%       |
| CLASSIFIED SALARIES                                  |                |              |                   |            |            |
| Classified Support Salaries                          |                | 2200         | 0.00              | 17,284.00  | Nev        |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 383,066.00        | 492,568.00 | 28.69      |
| Clerical and Office Salaries                         |                | 2400         | 70,935.00         | 121,901.00 | 71.8%      |
| Other Classified Salaries                            |                | 2900         | 157,833.00        | 0.00       | -100.0%    |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 611,834.00        | 631,753.00 | 3.3%       |
| EMPLOYEE BENEFITS                                    |                |              |                   |            |            |
| STRS   |                | 3101-3102    | 0.00              | 0.00       | 0.0%       |
| PERS   |                | 3201-3202    | 14,203.00         | 68,123.00  | 379.6%     |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 34,731.00         | 46,400.00  | 33.6%      |
| Health and Welfare Benefits                          |                | 3401-3402    | 60,931.00         | 89,620.00  | 47.1%      |
| Unemployment Insurance                               |                | 3501-3502    | 590.00            | 1,878.00   | 218.3%     |
| Workers' Compensation                                |                | 3601-3602    | 7,900.00          | 10,954.00  | 38.7%      |
| Retiree Benefits                                     |                | 3701-3702    | 0.00              | 0.00       | 0.0%       |
| PERS Reduction                                       |                | 3801-3802    | 61,955.00         | 16,425.00  | -73.5%     |
| Other Employee Benefits                              |                | 3901-3902    | 45,441.00         | 0.00       | -100.0%    |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 225,751.00        | 233,400.00 | 3.4%       |
| BOOKS AND SUPPLIES                                   |                |              |                   |            |            |
| Approved Textbooks and Core Curricula Materials      |                | 4100         | 0.00              | 0.00       | 0.0%       |
| Books and Other Reference Materials                  |                | 4200         | 0.00              | 0.00       | 0.0%       |
| Materials and Supplies                               |                | 4300         | 206,280.00        | 470,000.00 | 127.8%     |
| Noncapitalized Equipment                             |                | 4400         | 200,600.00        | 210,000.00 | 4.7%       |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 406,880.00        | 680,000.00 | 67.1%      |

| Description Re  | source Codes Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|---------------------------|------------------------------|-------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES  |                           |                              |                   |                       |
| Travel and Conferences  | 5200                      | 16,400.00                    | 10,000.00         | -39.09                |
| Insurance   | 5400 - 5450               | 0.00                         | 0.00              | 0.09                  |
| Operation and Housekeeping Services   | 5500                      | 0.00                         | 0.00              | 0.09                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       | 5600                      | 688,053.00                   | 652,000.00        | -5.29                 |
| Transfers of Direct Costs - Interfund   | 5750                      | 0.00                         | 0.00              | 0.09                  |
| Professional/Consulting Services and Operating Expenditures                     | 5800                      | 1,434,594.00                 | 288,000.00        | -79.9%                |
| Communications  | 5900                      | 0.00                         | 0.00              | 0.09                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                                    |                           | 2,139,047.00                 | 950,000.00        | -55.69                |
| CAPITAL OUTLAY  |                           |                              |                   |                       |
| Sites and Improvements of Sites   | 6100                      | 714,972.00                   | 100,000.00        | -86.0%                |
| Buildings and Improvements of Buildings   | 6200                      | 2,652,669.00                 | 710,000.00        | -73.29                |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300                      | 0.00                         | 0.00              | 0.09                  |
| Equipment   | 6400                      | 198,089.00                   | 0.00              | -100.09               |
| Equipment Replacement   | 6500                      | 191,437.00                   | 0.00              | -100.0%               |
| TOTAL, CAPITAL OUTLAY   |                           | 3,757,167.00                 | 810,000.00        | -78.49                |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)                           |                           |                              | 1                 |                       |
| Other Transfers Out   |                           |                              |                   |                       |
| All Other Transfers Out to All Others   | 7299                      | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                           |                              |                   |                       |
| Debt Service - Interest   | 7438                      | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  | 7439                      | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Cost                      | rs)                       | 0.00                         | 0.00              | 0.0%                  |
| DIRECT SUPPORT/INDIRECT COSTS   |                           |                              |                   |                       |
| Direct Support/ Indirect Cost Charges for Interfund Charges                     | 7350                      | 0.00                         |                   |                       |
| Transfers of Direct Support Costs - Interfund                                   | 7380                      |                              | 0.00              |                       |
| TOTAL, DIRECT SUPPORT/INDIRECT COSTS  |                           | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                           | 7,140,679.00                 | 3,305,153.00      | -53.7%                |

| Description                              | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS                      |                |              |                              |                   |                       |
| INTERFUND TRANSFERS IN                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In  |                | 8919         | 91,023.00                    | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN        |                |              | 91,023.00                    | 0.00              | -100.0%               |
| INTERFUND TRANSFERS OUT                  |                |              |                              |                   |                       |
| To: State School Building Fund/          |                |              |                              |                   |                       |
| County School Facilities Fund            |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out |                | 7619         | 577,985.00                   | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT       |                |              | 577,985.00                   | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES                                      |                | •            |                              |                   |                       |
| SOURCES   |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds Proceeds from Certificates      |                |              | -                            |                   |                       |
| of Participation  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                            |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| USES  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| OTAL, OTHER FINANCING SOURCES/USES                      |                |              |                              |                   |                       |
| (a - b + c - d + e)                                     |                |              | (486,962.00)                 | 0.00              | -100.0%               |

| Expenditures by Object   |                |                         |                              |                   |                       |  |  |  |  |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|--|--|--|--|
| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |  |  |  |  |
| A. REVENUES  |                |                         |                              |                   |                       |  |  |  |  |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.09                  |  |  |  |  |
| 2) Federal Revenues  |                | 8100-8299               | 0.00                         | 0.00              | 0.09                  |  |  |  |  |
| 3) Other State Revenues  |                | 8300-8599               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 4) Other Local Revenues  |                | 8600-8799               | 1,799.00                     | 0.00              | -100.0                |  |  |  |  |
| 5) TOTAL, REVENUES   |                |                         | 1,799.00                     | 0.00              | -100.09               |  |  |  |  |
| B. EXPENDITURES  |                |                         |                              |                   |                       |  |  |  |  |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.09                  |  |  |  |  |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 4) Books and Supplies  |                | 4000-4999               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 6) Capital Outlay  |                | 6000-6999               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 9) TOTAL, EXPENDITURES   |                |                         | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | 1,799.00                     | 0.00              | -100.0                |  |  |  |  |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |  |  |  |  |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 0.00                         | 0.00              | 0.09                  |  |  |  |  |
| b) Transfers Out   |                | 7610-7629               | 91,022.00                    | 0.00              | -100.0                |  |  |  |  |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0                   |  |  |  |  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                | -                       | (91,022.00)                  | 0.00              | -100.0                |  |  |  |  |

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| F NET INCREASE (DECREASE) IN EURO   |                |              |                              |                   |                       |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)                            |                |              | (89,223.00)                  | 0.00              | -100.0%               |
| F. FUND BALANCE, RESERVES   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 89,223.00                    | 0.00              | -100.0%               |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 89,223.00                    | 0.00              | -100.0%               |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance  |                |              | 89,223.00                    | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)  |                | -            | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance a) Reserve for                                  |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance b) Designated Amounts                                  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Coins of  |                |              |                              |                   |                       |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |

|  | Expe           | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| G. ASSETS  |                | •.                  |                              |                   |                       |
| 1) Cash  |                |                     |                              |                   |                       |
| a) in County Treasury  |                | 9110                | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                  |                | 9111                | 0.00                         |                   |                       |
| b) in Banks  |                | 9120                | 0.00                         |                   |                       |
| c) in Revolving Fund   |                | 9130                | 0.00                         |                   |                       |
| d) with Fiscal Agent   |                | 9135                | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140                | 0.00                         |                   |                       |
| 2) Investments   |                | 9150                | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200                | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290                | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310                | 0.00                         |                   |                       |
| 6) Stores  |                | 9320                | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330                | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340                | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400                |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |                     | 0.00                         |                   |                       |
| I. LIABILITIES   |                |                     |                              |                   |                       |
| 1) Accounts Payable  |                | 9500                | 0.00                         |                   |                       |
| 2) Due to Grantor Governments  |                | 9590                | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610                | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640                | 0.00                         |                   |                       |
| 5) Deferred Revenue  |                | 9650                | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660                |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |                     | 0.00                         |                   |                       |
| FUND EQUITY  |                |                     |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |                     | 0.00                         |                   |                       |

## July 1 Budget (Single Adoption) State School Building Lease-Purchase Fund Expenditures by Object

| Dogovin Alon   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals            | Budget            | Difference            |
| FEDERAL REVENUES   |                |              |                              |                   |                       |
| Other Federal Revenue                                    |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| OTHER STATE REVENUES                                     |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from                               |                |              |                              |                   |                       |
| State Sources  |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUES                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| OTHER LOCAL REVENUES                                     |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                | 7            |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 1,799.00                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In From All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUES                              |                |              | 1,799.00                     | 0.00              | -100.0%               |
|  |                |              |                              |                   |                       |
| TOTAL, REVENUES  |                |              | 1,799.00                     | 0.00              | -100.0%               |

|  | Expe           | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description F  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| SERVICES, OTHER OPERATING EXPENSES   |                |                     |                              |                   |                       |
| Travel and Conferences   |                | 5200                | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400 - 5450         | 0.00                         | 0.00              | 0.0%                  |
| Operation and Housekeeping Services  |                | 5500                | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized<br>Improvements                       |                | 5600                | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750                | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800                | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900                | 0.00                         | 0.00              | 0.0%                  |
|  |                | 3900                | 0.00                         | 0.00              |                       |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES  CAPITAL OUTLAY                       |                |                     | 0.00                         | 0.00              | 0.0%                  |
| Sites and Improvements of Sites  |                | 6100                | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200                | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300                | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400                | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)                              |                |                     |                              |                   |                       |
| Other Transfers Out  |                |                     |                              |                   |                       |
| Transfers of Pass-Through Revenues To Districts                                    |                | 7211                | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212                | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213                | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  |                | 7299                | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |                     |                              |                   |                       |
| Debt Service - Interest  |                | 7438                | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Co                           | ests)          |                     | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| Orrang and Editoriation  |                |                     | 0.00                         | 0.00              | 3.07                  |

| Description  | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|---------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES                                  | Nesource codes | Object Codes | Estimated Actuars         | Daugot            | Dilloronios           |
| EPOSITED GALAKIES                                    |                |              |                           |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                      | 0.00              | 0.0                   |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                      | 0.00              | 0.0                   |
| Clerical and Office Salaries                         |                | 2400         | 0.00                      | 0.00              | 0.0                   |
| Other Classified Salaries                            |                | 2900         | 0.00                      | 0.00              | 0.0                   |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 0.00                      | 0.00              | 0.0                   |
| MPLOYEE BENEFITS                                     |                |              |                           |                   |                       |
| STRS   |                | 3101-3102    | 0.00                      | 0.00              | 0.0                   |
| PERS   |                | 3201-3202    | 0.00                      | 0.00              | 0.0                   |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                      | 0.00              | 0.0                   |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                      | 0.00              | 0.0                   |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                      | 0.00              | 0.0                   |
| Workers' Compensation                                |                | 3601-3602    | 0.00                      | 0.00              | 0.0                   |
| Retiree Benefits                                     |                | 3701-3702    | 0.00                      | 0.00              | 0.0                   |
| PERS Reduction                                       |                | 3801-3802    | 0.00                      | 0.00              | 0.0                   |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                      | 0.00              | 0.0                   |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00                      | 0.00              | 0.0                   |
| BOOKS AND SUPPLIES                                   |                |              |                           |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                      | 0.00              | 0.0                   |
| Materials and Supplies                               |                | 4300         | 0.00                      | 0.00              | 0.0                   |
| Noncapitalized Equipment                             |                | 4400         | 0.00                      | 0.00              | 0.0                   |

TOTAL, BOOKS AND SUPPLIES

0.0%

0.00

0.00

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| NTERFUND TRANSFERS  |                |              |                              |                   |                       |
| INTERFUND TRANSFERS IN  |                |              |                              | . ,               |                       |
| To: State School Building Fund/ County School Facilities Fund |                |              |                              |                   |                       |
| From: All Other Funds   |                | 8913         | 0.00                         | 0.00              | 0.0                   |
| Other Authorized Interfund Transfers In                       |                | 8919         | 0.00                         | 0.00              | 0.0                   |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 0.00                         | 0.00              | 0.0                   |
| INTERFUND TRANSFERS OUT                                       |                |              |                              |                   |                       |
| To: State School Building Fund/                               |                |              |                              |                   |                       |
| County School Facilities Fund                                 |                | 7613         | 0.00                         | 0.00              | 0.09                  |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 91,022.00                    | 0.00              | -100.09               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 91,022.00                    | 0.00              | -100.0                |

|   | Expenditures by Object |              |                              |                   |                       |  |
|---|------------------------|--------------|------------------------------|-------------------|-----------------------|--|
| Description   | Resource Codes         | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |  |
| OTHER SOURCES/USES                                      |                        |              |                              |                   |                       |  |
|   |                        |              |                              |                   |                       |  |
| SOURCES   |                        |              |                              |                   |                       |  |
| Proceeds  |                        |              |                              |                   |                       |  |
| Proceeds from Sale/Lease-                               |                        |              |                              |                   |                       |  |
| Purchase of Land/Buildings                              |                        | 8953         | 0.00                         | 0.00              | 0.09                  |  |
| Other Sources   |                        | 1            |                              |                   |                       |  |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                        | 8965         | 0.00                         | 0.00              | 0.0%                  |  |
|   |                        | 0905         | 0.00                         | 0.00              | 0.07                  |  |
| Long-Term Debt Proceeds Proceeds from Certificates      |                        |              |                              |                   |                       |  |
| of Participation  |                        | 8971         | 0.00                         | 0.00              | 0.0%                  |  |
| Proceeds from Capital Leases                            |                        | 8972         | 0.00                         | 0.00              | 0.09                  |  |
| Proceeds from Lease Revenue Bonds                       |                        | 8973         | 0.00                         | 0.00              | 0.0%                  |  |
| All Other Financing Sources                             |                        | 8979         | 0.00                         | 0.00              | 0.0%                  |  |
| (c) TOTAL, SOURCES                                      |                        |              | 0.00                         | 0.00              | 0.09                  |  |
| USES  |                        |              |                              |                   |                       |  |
| Transfers from Funds of                                 |                        | 7054         | 0.00                         | 2.00              | 0.00                  |  |
| Lapsed/Reorganized Districts                            |                        | 7651         | 0.00                         | 0.00              | 0.0%                  |  |
| (d) TOTAL, USES   | ,                      |              | 0.00                         | 0.00              | 0.0%                  |  |
| CONTRIBUTIONS   |                        |              |                              |                   |                       |  |
| Contributions from Unrestricted Revenues                |                        | 8980         | 0.00                         | 0.00              | 0.0%                  |  |
| Contributions from Restricted Revenues                  |                        | 8990         | 0.00                         | 0.00              | 0.0%                  |  |
| (e) TOTAL, CONTRIBUTIONS                                |                        |              | 0.00                         | 0.00              | 0.0%                  |  |
| TOTAL, OTHER FINANCING SOURCES/USES                     |                        |              |                              |                   |                       |  |
| (a - b + c - d + e)                                     |                        |              | (91,022.00)                  | 0.00              | -100.0%               |  |

| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                         | ,                            |                   |                       |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenues  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenues  |                | 8300-8599               | 3,314,222.00                 | 0.00              | -100.0%               |
| 4) Other Local Revenues  |                | 8600-8799               | 3.00                         | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                         | 3,314,225.00                 | 0.00              | -100.0%               |
| B. EXPENDITURES  |                |                         |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies  |                | 4000-4999               | 3.00                         | 0.00              | -100.0%               |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES   | one to         |                         | 3.00                         | 0.00              | -100.0%               |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                         | 3,314,222.00                 | 0.00              | -100.0%               |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7610-7629               | 3,314,222.00                 | 0.00              | -100.0%               |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | (3,314,222.00)               | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| F. FUND BALANCE, RESERVES   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                | -            |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance  |                |              | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance   |                | =            |                              |                   |                       |
| a) Reserve for<br>Revolving Cash  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve   |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance b) Designated Amounts                                  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
|   |                |              |                              | 0.00              | 0.076                 |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  | 3.000          | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS  |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                  |                | 9111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Fund   |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent   |                | 9135         | 0.00                         |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 0.00                         |                   |                       |
| H. LIABILITIES   |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 0.00                         |                   |                       |
| I. FUND EQUITY   |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 0.00                         |                   |                       |

|  | EAP            | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| FEDERAL REVENUES   |                |                     |                              |                   |                       |
|  |                |                     | -                            |                   |                       |
| Other Federal Revenue                                    |                | 8290                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUES                                  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| OTHER STATE REVENUES                                     |                |                     |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545                | 3,314,222.00                 | 0.00              | -100.0%               |
| Pass-Through Revenues from<br>State Sources              |                | 8587                | 0.00                         | 0.00              | 0.0%                  |
|  |                |                     |                              |                   |                       |
| All Other State Revenue                                  |                | 8590                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUES                              |                |                     | 3,314,222.00                 | 0.00              | -100.0%               |
| Sales Sale of Equipment/Supplies                         |                | 8631                | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650                | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660                | 3.00                         | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662                | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |                     |                              | -                 |                       |
| All Other Local Revenue                                  |                | 8699                | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In From All Others                   |                | 8799                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUES                              |                |                     | 3.00                         | 0.00              | -100.0%               |
| TOTAL, REVENUES  |                |                     | 3,314,225.00                 | 0.00              | -100.0%               |

|  | Expe           | Expenditures by Object |                              |                   |                       |
|--|----------------|------------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes           | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| CLASSIFIED SALARIES                                  |                |                        |                              |                   |                       |
| Classified Support Salaries                          |                | 2200                   | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300                   | 0.00                         | 0.00              | 0.0%                  |
| Clerical and Office Salaries                         |                | 2400                   | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900                   | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                           |                |                        | 0.00                         | 0.00              | 0.0%                  |
| EMPLOYEE BENEFITS                                    |                |                        |                              |                   |                       |
| STRS   |                | 3101-3102              | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202              | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302              | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402              | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502              | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602              | 0.00                         | 0.00              | 0.0%                  |
| Retiree Benefits                                     |                | 3701-3702              | 0.00                         | 0.00              | 0.0%                  |
| PERS Reduction                                       |                | 3801-3802              | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |                        | 0.00                         | 0.00              | 0.0%                  |
| BOOKS AND SUPPLIES                                   |                |                        |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200                   | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300                   | 3.00                         | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400                   | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                            |                |                        | 3.00                         | 0.00              | -100.0%               |

| Description Resource C  | Codes Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|--------------------|------------------------------|-------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES  |                    |                              |                   |                       |
| Travel and Conferences  | 5200               | 0.00                         | 0.00              | 0.0                   |
| Insurance   | 5400 - 5450        | 0.00                         | 0.00              | 0.0                   |
| Operation and Housekeeping Services   | 5500               | 0.00                         | 0.00              | 0.0                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       | 5600               | 0.00                         | 0.00              | 0.0                   |
| Transfers of Direct Costs - Interfund   | 5750               | 0.00                         | 0.00              | 0.0                   |
| Professional/Consulting Services and<br>Operating Expenditures                  | 5800               | 0.00                         | 0.00              | 0.0                   |
| Communications  | 5900               | 0.00                         | 0.00              | 0.0                   |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                                    |                    | 0.00                         | 0.00              | 0.09                  |
| CAPITAL OUTLAY  |                    |                              |                   |                       |
| Sites and Improvements of Sites   | 6100               | 0.00                         | 0.00              | 0.0                   |
| Buildings and Improvements of Buildings   | 6200               | 0.00                         | 0.00              | 0.0                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300               | 0.00                         | 0.00              | 0.0                   |
| Equipment   | 6400               | 0.00                         | 0.00              | 0.0                   |
| Equipment Replacement   | 6500               | 0.00                         | 0.00              | 0.09                  |
| TOTAL, CAPITAL OUTLAY   |                    | 0.00                         | 0.00              | 0.0                   |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)                           |                    |                              |                   |                       |
| Other Transfers Out   |                    |                              |                   |                       |
| Transfers of Pass-Through Revenues To Districts                                 | 7211               | 0.00                         | 0.00              | 0.09                  |
| To County Offices   | 7212               | 0.00                         | 0.00              | 0.09                  |
| To JPAs   | 7213               | 0.00                         | 0.00              | 0.09                  |
| All Other Transfers Out to All Others   | 7299               | 0.00                         | 0.00              | 0.09                  |
| Debt Service  |                    |                              |                   |                       |
| Debt Service - Interest   | 7438               | 0.00                         | 0.00              | 0.09                  |
| Other Debt Service - Principal  | 7439               | 0.00                         | 0.00              | 0.09                  |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs)                    | -                  | 0.00                         | 0.00              | 0.0%                  |
| OTAL, EXPENDITURES  |                    | 3.00                         | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| NTERFUND TRANSFERS   |                |              |                              |                   |                       |
| INTERFUND TRANSFERS IN   |                |              |                              |                   |                       |
|  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund |                |              |                              |                   |                       |
| From: All Other Funds  |                | 8913         | 0.00                         | 0.00              | 0.0                   |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0                   |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0                   |
| INTERFUND TRANSFERS OUT  |                |              |                              |                   |                       |
| To: State School Building Fund/                                  |                |              |                              |                   |                       |
| County School Facilities Fund                                    |                | 7613         | 0.00                         | 0.00              | 0.0                   |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 3,314,222.00                 | 0.00              | -100.0                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 3,314,222.00                 | 0.00              | -100.0                |

| Description   Resource Codes   Object Codes   Estimated Actuals   Budget   Different  |  |                |              | 2002/02                                  | 2002/04           | Dorcent                                 |
|---|--|----------------|--------------|--|-------------------|---|
| Proceeds   Proceeds   Proceeds   Proceeds   Proceeds   Proceeds from Sale/Lease-Purchase of Land/Bulldings   8953   0.00   0.00   | Description                              | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals             | 2003/04<br>Budget | Percent<br>Difference                   |
| Proceeds         Proceeds from Sale/Lease-Purchase of Land/Buildings         8953         0.00         0.00           Other Sources         Transfers from Funds of Lapsed/Reorganized Districts         8965         0.00         0.00           Long-Term Debt Proceeds Proceeds Proceeds Proceeds from Certificates of Participation         8971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL SOURCES         0.00         0.00         0.00           USES           Transfers from Funds of Lapsed/Reorganized Districts         7651         0.00         0.00           (d) TOTAL, USES         0.00         0.00         0.00           ONTRIBUTIONS           Contributions from Unrestricted Revenues         8980         0.00         0.00           Contributions from Restricted Revenues         8990         0.00         0.00  | THER SOURCES/USES                        |                |              |  |                   |   |
| Proceeds from Sale/Lease-Purchase of Land/Buildings         8953         0.00         0.00           Other Sources         Image: Control of Lapsed/Reorganized Districts         8965         0.00         0.00           Inapsed/Reorganized Districts         8965         0.00         0.00         0.00           Long-Term Debt Proceeds Proceeds Proceeds from Certificates of Participation         8971         0.00         0.00         0.00           Proceeds from Capital Leases         8972         0.00 | SOURCES                                  |                |              |  |                   |   |
| Purchase of Land/Buildings  | Proceeds                                 |                |              |  |                   |   |
| Other Sources         Transfers from Funds of Lapsed/Reorganized Districts         8965         0.00         0.00           Long-Term Debt Proceeds Proceeds Proceeds Form Certificates of Participation         8971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00           USES         0.00         0.00           Transfers from Funds of Lapsed/Reorganized Districts         7651         0.00         0.00           CONTRIBUTIONS         0.00         0.00         0.00           Contributions from Unrestricted Revenues         8980         0.00         0.00           Contributions from Restricted Revenues         8990         0.00         0.00  |  |                | -            |  |                   |   |
| Transfers from Funds of Lapsed/Reorganized Districts  8965  0.00  0.00  Long-Term Debt Proceeds Proceeds from Certificates of Participation  8971  0.00  0.00  Proceeds from Capital Leases  8972  0.00  0.00  Proceeds from Lease Revenue Bonds  8973  0.00  0.00  All Other Financing Sources  8979  0.00   | Purchase of Land/Buildings               |                | 8953         | 0.00                                     | 0.00              | 0.0%                                    |
| Lapsed/Reorganized Districts       8965       0.00       0.00         Long-Term Debt Proceeds Proceeds Form Certificates of Participation       8971       0.00       0.00         Proceeds from Capital Leases       8972       0.00       0.00         Proceeds from Lease Revenue Bonds       8973       0.00       0.00         All Other Financing Sources       8979       0.00       0.00         (c) TOTAL, SOURCES       0.00       0.00         USES       0.00       0.00         Transfers from Funds of Lapsed/Reorganized Districts       7651       0.00       0.00         (d) TOTAL, USES       0.00       0.00         CONTRIBUTIONS       8980       0.00       0.00         Contributions from Unrestricted Revenues       8980       0.00       0.00         Contributions from Restricted Revenues       8990       0.00       0.00   | Other Sources                            |                |              |  |                   |   |
| Long-Term Debt Proceeds   Proceeds   Proceeds from Certificates of Participation   8971   0.00   0.00   |  |                |              |  |                   |   |
| Proceeds from Certificates of Participation         8971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00           USES         Transfers from Funds of Lapsed/Reorganized Districts         7651         0.00         0.00           (d) TOTAL, USES         0.00         0.00         0.00           CONTRIBUTIONS         8980         0.00         0.00           Contributions from Unrestricted Revenues         8980         0.00         0.00           Contributions from Restricted Revenues         8990         0.00         0.00  | Lapsed/Reorganized Districts             |                | 8965         | 0.00                                     | 0.00              | 0.0%                                    |
| of Participation         8971         0.00         0.00           Proceeds from Capital Leases         8972         0.00         0.00           Proceeds from Lease Revenue Bonds         8973         0.00         0.00           All Other Financing Sources         8979         0.00         0.00           (c) TOTAL, SOURCES         0.00         0.00           USES           Transfers from Funds of Lapsed/Reorganized Districts         7651         0.00         0.00           (d) TOTAL, USES         0.00         0.00         0.00           CONTRIBUTIONS           Contributions from Unrestricted Revenues         8980         0.00         0.00           Contributions from Restricted Revenues         8990         0.00         0.00  |  |                |              |  |                   |   |
| Proceeds from Lease Revenue Bonds 8973 0.00 0.00  All Other Financing Sources 8979 0.00 0.00  (c) TOTAL, SOURCES 0.00 0.00  USES  Transfers from Funds of Lapsed/Reorganized Districts 7651 0.00 0.00  (d) TOTAL, USES 0.00 0.00  CONTRIBUTIONS  Contributions from Unrestricted Revenues 8980 0.00 0.00  Contributions from Restricted Revenues 8990 0.00 0.00   |  |                | 8971         | 0.00                                     | 0.00              | 0.0%                                    |
| All Other Financing Sources 8979 0.00 0.00  (c) TOTAL, SOURCES 0.00 0.00  USES  Transfers from Funds of Lapsed/Reorganized Districts 7651 0.00 0.00  (d) TOTAL, USES 0.00 0.00  CONTRIBUTIONS  Contributions from Unrestricted Revenues 8980 0.00 0.00  Contributions from Restricted Revenues 8990 0.00 0.00   | Proceeds from Capital Leases             |                | 8972         | 0.00                                     | 0.00              | 0.0%                                    |
| (c) TOTAL, SOURCES  USES  Transfers from Funds of Lapsed/Reorganized Districts  (d) TOTAL, USES  CONTRIBUTIONS  Contributions from Unrestricted Revenues  8980  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  0.00  0.00  | Proceeds from Lease Revenue Bonds        |                | 8973         | 0.00                                     | 0.00              | 0.0%                                    |
| Transfers from Funds of   | All Other Financing Sources              |                | 8979         | 0.00                                     | 0.00              | 0.0%                                    |
| Lapsed/Reorganized Districts         7651         0.00         0.00           (d) TOTAL, USES         0.00         0.00           CONTRIBUTIONS         8980         0.00         0.00           Contributions from Unrestricted Revenues         8990         0.00         0.00  | (c) TOTAL, SOURCES                       |                |              | 0.00                                     | 0.00              | 0.0%                                    |
| Lapsed/Reorganized Districts         7651         0.00         0.00           (d) TOTAL, USES         0.00         0.00           CONTRIBUTIONS         8980         0.00         0.00           Contributions from Unrestricted Revenues         8990         0.00         0.00  | USES                                     |                | -            |  |                   |   |
| (d) TOTAL, USES         0.00         0.00           CONTRIBUTIONS         8980         0.00         0.00           Contributions from Unrestricted Revenues         8980         0.00         0.00           Contributions from Restricted Revenues         8990         0.00         0.00  |  |                | 7651         | 0.00                                     | 0.00              | 0.0%                                    |
| CONTRIBUTIONS  Contributions from Unrestricted Revenues  8980  0.00  0.00  Contributions from Restricted Revenues  8990  0.00  0.00   |  |                | 7031         | 2 12 12 12 12 12 12 12 12 12 12 12 12 12 |                   | 3.0000000000000000000000000000000000000 |
| Contributions from Unrestricted Revenues 8980 0.00 0.00  Contributions from Restricted Revenues 8990 0.00 0.00  | (d) TOTAL, USES                          |                |              | 0.00                                     | 0.00              | 0.0%                                    |
| Contributions from Restricted Revenues 8990 0.00 0.00   | ONTRIBUTIONS                             |                |              |  |                   |   |
|   | Contributions from Unrestricted Revenues |                | 8980         | 0.00                                     | 0.00              | 0.0%                                    |
| (e) TOTAL, CONTRIBUTIONS 0.00 0.00  | Contributions from Restricted Revenues   |                | 8990         | 0.00                                     | 0.00              | 0.0%                                    |
|   | (e) TOTAL, CONTRIBUTIONS                 |                |              | 0.00                                     | 0.00              | 0.0%                                    |
|   |  |                |              |  |                   |   |
| OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) (3,314,222.00) 0.00  |  |                |              | (3,314,222.00)                           | 0.00              | -100.0%                                 |

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

| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenues  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenues  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenues  |                | 8600-8799               | 16,000.00                    | 23,800.00         | 48.8%                 |
| 5) TOTAL, REVENUES   |                |                         | 16,000.00                    | 23,800.00         | 48.8%                 |
| B. EXPENDITURES  |                |                         |                              |                   |                       |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies  |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay  |                | 6000-6999               | 1,156,742.00                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Direct Support/ Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES   |                |                         | 1,156,742.00                 | 0.00              | -100.0%               |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | J              |                         | (1,140,742.00)               | 23,800.00         | -102.1%               |
| D. OTHER FINANCING SOURCES/USES  |                |                         |                              |                   |                       |
| Interfund Transfers     a) Transfers In  |                | 8910-8929               | 3,892,207.00                 | 0.00              | -100.0%               |
| b) Transfers Out   |                | 7610-7629               | 6,338,516.00                 | 0.00              | -100.0%               |
| Other Sources/Uses     a) Sources  |                | 8930-8979               | 611,000.00                   | 0.00              | -100.0%               |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | (1,835,309.00)               | 0.00              | -100.0%               |

| Description                             | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND      |                |              |                              |                   |                       |
| BALANCE (C + D4)                        |                |              | (2,976,051.00)               | 23,800.00         | -100.8%               |
| F. FUND BALANCE, RESERVES               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance               |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited             |                | 9791         | 5,744,532.00                 | 2,768,481.00      | -51.8%                |
| b) Audit Adjustments                    |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 5,744,532.00                 | 2,768,481.00      | -51.8%                |
| d) Other Restatements                   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Net Beginning Balance                |                |              | 5,744,532.00                 | 2,768,481.00      | -51.8%                |
| 2) Ending Balance, June 30 (E + F1e)    |                |              | 2,768,481.00                 | 2,792,281.00      | 0.9%                  |
| Components of Ending Fund Balance       |                |              |                              |                   |                       |
| a) Reserve for                          |                | 0711         | 0.00                         | 0.00              | 0.000                 |
| Revolving Cash                          |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores                                  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Expenditures                    |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others                              |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| General Reserve                         |                | 9730         | 0.00                         | 0.00              | 0.0%                  |
| Legally Restricted Balance              |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| b) Designated Amounts                   |                |              |                              |                   |                       |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         | 0.00              | 0.0%                  |
| Designated for the Unrealized Gains of  |                |              |                              |                   |                       |
| Investments and Cash in County Treasury |                | 9775         | 0.00                         | 0.00              | 0.0%                  |
| Other Designations                      |                | 9780         | 2,768,481.00                 | 2,792,281.00      | 0.9%                  |
| c) Undesignated Amount                  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                |                | 9790         |                              | 0.00              |                       |

|  | Expe           | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description                                      | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| G. ASSETS  |                |                     |                              |                   |                       |
| Cash     a) in County Treasury                   |                | 9110                | 2,768,481.00                 |                   |                       |
| Fair Value Adjustment to Cash in County Treasury |                | 9111                | 0.00                         |                   |                       |
| b) in Banks                                      |                | 9120                | 0.00                         |                   |                       |
| c) in Revolving Fund                             |                | 9130                | 0.00                         |                   |                       |
| d) with Fiscal Agent                             |                | 9135                | 0.00                         |                   |                       |
| e) collections awaiting deposit                  |                | 9140                | 0.00                         |                   |                       |
| 2) Investments                                   |                | 9150                | 0.00                         |                   |                       |
| 3) Accounts Receivable                           |                | 9200                | 0.00                         |                   |                       |
| 4) Due from Grantor Government                   |                | 9290                | 0.00                         |                   |                       |
| 5) Due from Other Funds                          |                | 9310                | 0.00                         |                   |                       |
| 6) Stores  |                | 9320                | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                          |                | 9330                | 0.00                         |                   |                       |
| 8) Other Current Assets                          |                | 9340                | 0.00                         |                   |                       |
| 9) Fixed Assets                                  |                | 9400                |                              |                   |                       |
| 10) TOTAL, ASSETS                                |                |                     | 2,768,481.00                 |                   |                       |
| I. LIABILITIES                                   |                |                     |                              |                   |                       |
| 1) Accounts Payable                              |                | 9500                | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                    |                | 9590                | 0.00                         |                   |                       |
| 3) Due to Other Funds                            |                | 9610                | 0.00                         |                   |                       |
| 4) Current Loans                                 |                | 9640                | 0.00                         |                   |                       |
| 5) Deferred Revenue                              |                | 9650                | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                         |                | 9660                |                              |                   |                       |
| 7) TOTAL, LIABILITIES                            |                |                     | 0.00                         |                   |                       |
| FUND EQUITY                                      |                |                     |                              |                   |                       |
| Ending Fund Balance, June 30                     |                |                     |                              |                   |                       |

(must agree with line F2) (G10 - H7)

2,768,481.00

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUES  |                |              |                              | 4                 | ,                     |
| FEMA  |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| Other Federal Revenue                                     |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUES                                   | 3.0            | ,            | 0.00                         | 0.00              | 0.0%                  |
| OTHER STATE REVENUES                                      |                |              |                              |                   |                       |
| Pass-Through Revenues from                                |                |              |                              |                   |                       |
| State Sources   |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                   |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| OTHER LOCAL REVENUES                                      |                |              |                              |                   |                       |
| Other Local Revenue                                       |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to RL Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales Sale of Equipment/Supplies                          |                | 8631         | 0.00                         | 0.00              | 0.000                 |
|   |                |              |                              |                   | 0.0%                  |
| Leases and Rentals  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 16,000.00                    | 23,800.00         | 48.8%                 |
| Net Increase (Decrease) in the Fair Value of Investments  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                       |                |              |                              |                   |                       |
| All Other Local Revenue                                   |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In From All Others                    |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUES                               |                |              | 16,000.00                    | 23,800.00         | 48.8%                 |
| TOTAL, REVENUES   |                |              | 16,000.00                    | 23,800.00         | 48.8%                 |

|  |                |              | 2002/03           | 2003/04 | Percent    |
|--|----------------|--------------|-------------------|---------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget  | Difference |
| CLASSIFIED SALARIES                                  |                |              |                   |         |            |
| Classified Support Salaries                          |                | 2200         | 0.00              | 0.00    | 0.0%       |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00              | 0.00    | 0.0%       |
| Clerical and Office Salaries                         |                | 2400         | 0.00              | 0.00    | 0.0%       |
| Other Classified Salaries                            |                | 2900         | 0.00              | 0.00    | 0.0%       |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 0.00              | 0.00    | 0.0%       |
| EMPLOYEE BENEFITS                                    |                |              |                   |         |            |
| STRS   |                | 3101-3102    | 0.00              | 0.00    | 0.0%       |
| PERS   |                | 3201-3202    | 0.00              | 0.00    | 0.0%       |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00              | 0.00    | 0.0%       |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00              | 0.00    | 0.0%       |
| Unemployment Insurance                               |                | 3501-3502    | 0.00              | 0.00    | 0.0%       |
| Workers' Compensation                                |                | 3601-3602    | 0.00              | 0.00    | 0.0%       |
| Retiree Benefits                                     |                | 3701-3702    | 0.00              | 0.00    | 0.0%       |
| PERS Reduction                                       |                | 3801-3802    | 0.00              | 0.00    | 0.0%       |
| Other Employee Benefits                              |                | 3901-3902    | 0.00              | 0.00    | 0.0%       |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00              | 0.00    | 0.0%       |
| BOOKS AND SUPPLIES                                   |                |              |                   |         |            |
| Books and Other Reference Materials                  |                | 4200         | 0.00              | 0.00    | 0.0%       |
| Materials and Supplies                               |                | 4300         | 0.00              | 0.00    | 0.0%       |
| Noncapitalized Equipment                             |                | 4400         | 0.00              | 0.00    | 0.0%       |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 0.00              | 0.00    | 0.0%       |

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

| Description   | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES  |                |              |                              |                   |                       |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400 - 5450  | 0.00                         | 0.00              | 0.0%                  |
| Operation and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                                    | i              | _            | 0.00                         | 0.00              | 0.0%                  |
| CAPITAL OUTLAY  |                |              |                              |                   |                       |
| Sites and Improvements of Sites   |                | 6100         | 1,156,742.00                 | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 1,156,742.00                 | 0.00              | -100.0%               |
| OTHER OUTGO (excluding Direct Support/Indirect Costs)                           |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues To Districts                                 |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                | -            |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect C                         | Costs)         |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 1,156,742.00                 | 0.00              | -100.0%               |

|  | Expe           | enaitures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| INTERFUND TRANSFERS  |                | 2                   |                              |                   |                       |
| INTERFUND TRANSFERS IN   |                | ,                   |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912                | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919                | 3,892,207.00                 | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |                     | 3,892,207.00                 | 0.00              | -100.0%               |
| INTERFUND TRANSFERS OUT  |                |                     |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612                | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613                | 0.00                         | 0.00              | 0.0%                  |
| To: Deferred Maintenance Fund                                    |                | 7615                | 577,985.00                   | 0.00              | -100.0%               |
| Other Authorized Interfund Transfers Out                         |                | 7619                | 5,760,531.00                 | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |                     | 6,338,516.00                 | 0.00              | -100.0%               |

|   |                   | enditures by Object |                              |                   |                       |
|---|-------------------|---------------------|------------------------------|-------------------|-----------------------|
| Description   | Resource Codes    | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| OTHER SOURCES/USES                                      |                   |                     |                              | -                 |                       |
| SOURCES   |                   |                     |                              |                   |                       |
| Proceeds  |                   |                     |                              |                   |                       |
| Proceeds from Sale/Lease-                               |                   |                     |                              |                   |                       |
| Purchase of Land/Buildings                              |                   | 8953                | 611,000.00                   | 0.00              | -100.0%               |
| Other Sources   |                   |                     |                              | ſ                 |                       |
| Transfers from Funds of                                 |                   |                     | 1                            | -                 |                       |
| Lapsed/Reorganized Districts                            |                   | 8965                | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds Proceeds from Certificates      |                   |                     |                              |                   |                       |
| of Participation  |                   | 8971                | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                            |                   | 8972                | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                   | 8973                | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                   | 8979                | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                   |                     | 611,000.00                   | 0.00              | -100.0%               |
| USES  |                   |                     |                              |                   |                       |
|   |                   |                     |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized Districts |                   | 7651                | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                   | 7001                | 0.00                         | 0.00              | 0.0%                  |
| CONTRIBUTIONS   | y 20-15, a 40-30, |                     | 0.00                         | 0.00              | 0.07/                 |
| CONTRIBUTIONS   |                   |                     |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                   | 8980                | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                   | 8990                | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                   |                     | 0.00                         | 0.00              | 0.0%                  |
|   |                   |                     |                              |                   |                       |
| TOTAL, OTHER FINANCING SOURCES/USES                     |                   |                     | (4.005.000.00)               |                   | 400.00                |
| (a - b + c - d + e)                                     |                   |                     | (1,835,309.00)               | 0.00              | -100.0%               |

| Expenditures by Object   |                |                         |                              |                   |                       |  |  |  |  |
|--|----------------|-------------------------|------------------------------|-------------------|-----------------------|--|--|--|--|
| Description  | Resource Codes | Object Codes            | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |  |  |  |  |
| A. REVENUES  |                |                         |                              |                   |                       |  |  |  |  |
| 1) Revenue Limit Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 2) Federal Revenues  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 3) Other State Revenues  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 4) Other Local Revenues  |                | 8600-8799               | 0.00                         | 1,708,790.00      | Nev                   |  |  |  |  |
| 5) TOTAL, REVENUES   |                |                         | 0.00                         | 1,708,790.00      | Nev                   |  |  |  |  |
| B. EXPENDITURES  |                |                         |                              |                   |                       |  |  |  |  |
| 1) Certificated Salaries   |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 2) Classified Salaries   |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 3) Employee Benefits   |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 4) Books and Supplies  |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 5) Services, Other Operating Expenses  |                | 5000-5999               | 50,000.00                    | 1,708,790.00      | 3317.6%               |  |  |  |  |
| 6) Capital Outlay  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 7) Other Outgo (excluding Direct Support/<br>Indirect Costs)   |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 8) Direct Support/Indirect Costs   |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 9) TOTAL, EXPENDITURES   |                |                         | 50,000.00                    | 1,708,790.00      | 3317.6%               |  |  |  |  |
| C. EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES BEFORE OTHER<br>FINANCING SOURCES AND USES (A5 - B9) |                |                         | (50,000.00)                  | 0.00              | -100.0%               |  |  |  |  |
| D. OTHER FINANCING SOURCES/USES  |                |                         | - 1                          |                   |                       |  |  |  |  |
| Interfund Transfers    a) Transfers In   |                | 8910-8929               | 50,000.00                    | 0.00              | -100.0%               |  |  |  |  |
| b) Transfers Out   |                | 7610-7629               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| Other Sources/Uses    a) Sources   |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| b) Uses  |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 3) Contributions   |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |  |  |  |  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                         | 50,000.00                    | 0.00              | -100.0%               |  |  |  |  |

|   |                |              | 2002/03           | 2003/04 | Percent    |
|---|----------------|--------------|-------------------|---------|------------|
| Description                             | Resource Codes | Object Codes | Estimated Actuals | Budget  | Difference |
| E. NET INCREASE (DECREASE) IN FUND      |                |              |                   |         |            |
| BALANCE (C + D4)                        |                |              | 0.00              | 0.00    | 0.0%       |
| F. FUND BALANCE, RESERVES               |                |              |                   | '       |            |
| 1) Beginning Fund Balance               |                |              |                   |         |            |
| a) As of July 1 - Unaudited             |                | 9791         | 0.00              | 0.00    | 0.0%       |
| b) Audit Adjustments                    |                | 9793         | 0.00              | 0.00    | 0.0%       |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 0.00              | 0.00    | 0.0%       |
| d) Other Restatements                   |                | 9795         | 0.00              | 0.00    | 0.0%       |
| e) Net Beginning Balance                |                |              | 0.00              | 0.00    | 0.0%       |
| 2) Ending Balance, June 30 (E + F1e)    |                |              | 0.00              | 0.00    | 0.0%       |
| Components of Ending Fund Balance       |                |              |                   |         |            |
| Reserve for     Revolving Cash          |                | 9711         | 0.00              | 0.00    | 0.0%       |
| Stores                                  |                | 9712         | 0.00              | 0.00    | 0.0%       |
| Prepaid Expenditures                    |                | 9713         | 0.00              | 0.00    | 0.0%       |
| All Others                              |                | 9719         | 0.00              | 0.00    | 0.0%       |
| General Reserve                         |                | 9730         | 0.00              | 0.00    | 0.0%       |
| Legally Restricted Balance              |                | 9740         | 0.00              | 0.00    | 0.0%       |
| b) Designated Amounts                   |                |              |                   |         |            |
| Designated for Economic Uncertainties   |                | 9770         | 0.00              | 0.00    | 0.0%       |
| Designated for the Unrealized Gains of  |                |              |                   |         |            |
| Investments and Cash in County Treasury |                | 9775         | 0.00              | 0.00    | 0.0%       |
| Other Designations                      |                | 9780         | 0.00              | 0.00    | 0.0%       |
| c) Undesignated Amount                  |                | 9790         | 0.00              |         |            |
| d) Unappropriated Amount                |                | 9790         |                   | 0.00    |            |

|   | САР            | enditures by Object |                              |                   |                       |
|---|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description   | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| G. ASSETS   |                |                     |                              |                   |                       |
| 1) Cash   |                |                     |                              |                   |                       |
| a) in County Treasury                               |                | 9110                | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111                | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                | 0.00                         |                   |                       |
| c) in Revolving Fund                                |                | 9130                | 0.00                         |                   |                       |
| d) with Fiscal Agent                                |                | 9135                | 0.00                         |                   |                       |
| e) collections awaiting deposit                     |                | 9140                | 0.00                         |                   |                       |
| 2) Investments                                      |                | 9150                | 0.00                         |                   |                       |
| 3) Accounts Receivable                              |                | 9200                | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290                | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310                | 0.00                         |                   |                       |
| 6) Stores   |                | 9320                | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330                | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340                | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                |                     |                              |                   |                       |
| a) Land   |                | 9410                | 0.00                         |                   |                       |
| b) Improvements of Sites                            |                | 9420                | 0.00                         |                   |                       |
| c) Accumulated Depreciation - Improvement of Sites  |                | 9425                | 0.00                         |                   |                       |
| d) Buildings  |                | 9430                | 0.00                         |                   |                       |
| e) Accumulated Depreciation - Buildings             |                | 9435                | 0.00                         |                   |                       |
| f) Equipment  |                | 9440                | 0.00                         |                   |                       |
| g) Accumulated Depreciation - Equipment             |                | 9445                | 0.00                         |                   |                       |
| h) Work in Progress                                 |                | 9450                | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                   |                |                     | 0.00                         |                   |                       |

|   | LAPI   | enditures by Object |                              |                   |                       |
|---|--|---------------------|------------------------------|-------------------|-----------------------|
| Description   | Resource Codes                               | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| I. LIABILITIES  |  |                     |                              |                   |                       |
| 1) Accounts Payable   |  | 9500                | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                     |  | 9590                | 0.00                         |                   |                       |
| 3) Due to Other Funds   |  | 9610                | 0.00                         |                   |                       |
| 4) Current Loans  |  | 9640                | 0.00                         |                   |                       |
| 5) Deferred Revenue   |  | 9650                | 0.00                         |                   |                       |
| Compensated Absences     Compensated Absences                     |  | 9665                | 0.00                         |                   |                       |
| b) COPs Payable   |  | 9666                | 0.00                         |                   |                       |
| c) Capital Leases Payable   |  | 9667                | 0.00                         |                   |                       |
| d) Lease Revenue Bonds Payable                                    |  | 9668                | 0.00                         |                   |                       |
| e) Other General Long-Term Debt                                   |  | 9669                | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES   | N. A. C. |                     | 0.00                         |                   |                       |
| FUND EQUITY   |  |                     |                              |                   |                       |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) |  |                     | 0.00                         |                   |                       |

|  |                | •            | 2002/02                      | 2003/04      | Percent    |
|--|----------------|--------------|------------------------------|--------------|------------|
| Description  | Resource Codes | Object Codes | 2002/03<br>Estimated Actuals | Budget       | Difference |
| OTHER LOCAL REVENUES                                     |                |              |                              |              |            |
| Other Local Revenue                                      |                |              |                              |              |            |
| Sales Sale of Equipment/Supplies                         |                | 8631         | 0.00                         | 0.00         | 0.0%       |
| Interest   |                | 8660         | 0.00                         | 0.00         | 0.0%       |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00         | 0.0%       |
| Fees and Contracts                                       |                |              |                              |              |            |
| In-District Premiums/ Contributions                      |                | 8674         | 0.00                         | 1,708,790.00 | Nev        |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00         | 0.0%       |
| Other Local Revenue                                      |                |              |                              |              |            |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00         | 0.0%       |
| All Other Transfers In From All Others                   |                | 8799         | 0.00                         | 0.00         | 0.0%       |
| TOTAL, OTHER LOCAL REVENUES                              |                |              | 0.00                         | 1,708,790.00 | Nev        |
| TOTAL, REVENUES  |                |              | 0.00                         | 1,708,790.00 | Nev        |

|  | Exp            | enditures by Object |                              |                   |                       |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description  | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| CERTIFICATED SALARIES                                  |                |                     |                              |                   |                       |
| Certificated Pupil Support Salaries                    |                | 1200                | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |                     | 0.00                         | 0.00              | 0.0%                  |
| CLASSIFIED SALARIES                                    |                |                     |                              |                   |                       |
| Classified Support Salaries                            |                | 2200                | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300                | 0.00                         | 0.00              | 0.0%                  |
| Clerical and Office Salaries                           |                | 2400                | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |                     | 0.00                         | 0.00              | 0.0%                  |
| EMPLOYEE BENEFITS                                      |                |                     |                              |                   |                       |
| STRS   |                | 3101-3102           | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202           | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302           | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402           | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502           | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                  |                | 3601-3602           | 0.00                         | 0.00              | 0.0%                  |
| Retiree Benefits                                       |                | 3701-3702           | 0.00                         | 0.00              | 0.0%                  |
| PERS Reduction   |                | 3801-3802           | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902           | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |                     | 0.00                         | 0.00              | 0.0%                  |
| BOOKS AND SUPPLIES                                     |                |                     |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200                | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300                | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                               |                | 4400                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |                     | 0.00                         | 0.00              | 0.0%                  |

|   | Expe           | enditures by Object |                              |                   |                       |
|---|----------------|---------------------|------------------------------|-------------------|-----------------------|
| Description   | Resource Codes | Object Codes        | 2002/03<br>Estimated Actuals | 2003/04<br>Budget | Percent<br>Difference |
| SERVICES, OTHER OPERATING EXPENSES                          |                |                     |                              | 1                 |                       |
| Travel and Conferences                                      |                | 5200                | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships  |                | 5300                | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400 - 5450         | 0.00                         | 200,000.00        | New                   |
| Operation and Housekeeping Services                         |                | 5500                | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600                | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750                | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800                | 50,000.00                    | 1,508,790.00      | 2917.6%               |
| Communications  |                | 5900                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                | S              |                     | 50,000.00                    | 1,708,790.00      | 3317.6%               |
| CAPITAL OUTLAY  |                |                     |                              |                   |                       |
| Depreciation Expense  |                | 6900                | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |                     | 0.00                         | 0.00              | 0.0%                  |
|   |                |                     |                              |                   |                       |
| TOTAL, EXPENDITURES   |                |                     | 50,000.00                    | 1,708,790.00      | 3317.6%               |

|  |                |              | 2002/03           | 2003/04 | Percent    |
|--|----------------|--------------|-------------------|---------|------------|
| Description                              | Resource Codes | Object Codes | Estimated Actuals | Budget  | Difference |
| INTERFUND TRANSFERS                      |                |              |                   |         |            |
| INTERFUND TRANSFERS IN                   |                |              |                   |         |            |
| Other Authorized Interfund Transfers In  |                | 8919         | 50,000.00         | 0.00    | -100.09    |
| (a) TOTAL, INTERFUND TRANSFERS IN        |                |              | 50,000.00         | 0.00    | -100.09    |
| INTERFUND TRANSFERS OUT                  |                |              |                   |         |            |
| Other Authorized Interfund Transfers Out |                | 7619         | 0.00              | 0.00    | 0.0%       |
| (b) TOTAL, INTERFUND TRANSFERS OUT       |                |              | 0.00              | 0.00    | 0.0%       |
| OTHER SOURCES/USES                       |                |              |                   |         |            |
| SOURCES                                  |                |              |                   |         |            |
| Other Sources                            |                | ļ            |                   |         |            |
| Transfers from Funds of                  |                |              |                   |         |            |
| Lapsed/Reorganized Districts             |                | 8965         | 0.00              | 0.00    | 0.09       |
| (c) TOTAL, SOURCES                       |                |              | 0.00              | 0.00    | 0.0%       |
| USES                                     |                |              |                   |         |            |
| Transfers from Funds of                  |                |              | 1                 |         |            |
| Lapsed/Reorganized Districts             |                | 7651         | 0.00              | 0.00    | 0.0%       |
| (d) TOTAL, USES                          |                | 75/6         | 0.00              | 0.00    | 0.0%       |
| TOTAL, OTHER FINANCING SOURCES/USES      |                |              |                   |         |            |
| (a - b + c - d)                          |                |              | 50,000.00         | 0.00    | -100.0%    |

| 1  | 2002/03 E | stimated Ac | tuals                | 2003/04 Budget    |                         |                            |  |  |
|--|-----------|-------------|----------------------|-------------------|-------------------------|----------------------------|--|--|
| Description                                | P-2 ADA   | Annual ADA  | Revenue Limit<br>ADA | Estimated P-2 ADA | Estimated<br>Annual ADA | Estimated<br>Revenue Limit |  |  |
| ELEMENTARY                                 |           |             |                      |                   |                         |                            |  |  |
| 1. General Education                       |           |             | 14,858.00            | 15,259.00         | 15,259.00               | 15,259.00                  |  |  |
| a. Kindergarten                            | 1,458.00  | 1,458.00    |                      |                   |                         |                            |  |  |
| b. Grades One through Three                | 5,078.00  | 5,078.00    |                      |                   |                         |                            |  |  |
| c. Grades Four through Six                 | 4,978.00  | 4,978.00    |                      |                   |                         |                            |  |  |
| d. Grades Seven and Eight                  | 3,320.00  | 3,320.00    |                      |                   |                         |                            |  |  |
| e. Opportunity Schools                     | 15.00     | 15.00       |                      |                   |                         |                            |  |  |
| f. Home and Hospital                       | 9.00      | 9.00        |                      |                   |                         |                            |  |  |
| g. Community Day Schools                   |           |             |                      |                   |                         |                            |  |  |
| 2. Special Education                       |           |             |                      |                   |                         |                            |  |  |
| a. Special Day Class                       | 431.00    | 431.00      | 431.00               | 432.00            | 432.00                  | 432.00                     |  |  |
| b. NPS - E.C. 56366(a)(7)                  | 2.00      | 2.00        | 2.00                 | 3.00              | 3.00                    | 3.00                       |  |  |
| c. NPS - E.C. 56836.16                     |           |             |                      |                   |                         |                            |  |  |
| 3. TOTAL, ELEMENTARY                       | 15,291.00 | 15,291.00   | 15,291.00            | 15,694.00         | 15,694.00               | 15,694.00                  |  |  |
| HIGH SCHOOL                                | 10,201.00 | 10,201.00   |                      | 10,0000           | 10,001.00               | 10,001.00                  |  |  |
| General Education                          |           |             | 5,201.00             | 5,400.00          | 5,400.00                | 5,400.00                   |  |  |
| a. Grades Nine through Twelve              | 4,931.00  | 4,931.00    | -,                   |                   |                         |                            |  |  |
| b. Continuation Education                  | 265.00    | 265.00      |                      |                   |                         |                            |  |  |
| c. Opportunity Schools                     |           |             | 77.5                 |                   |                         |                            |  |  |
| d. Home and Hospital                       | 5.00      | 5.00        |                      |                   |                         |                            |  |  |
| e. Community Day Schools                   |           |             | 78-12-12-12-12-12    |                   |                         |                            |  |  |
| 5. Special Education                       |           |             |                      |                   |                         |                            |  |  |
| a. Special Day Class                       | 195.00    | 195.00      | 195.00               | 193.00            | 193.00                  | 193.00                     |  |  |
| b. NPS - E.C. 56366(a)(7)                  | 3.00      | 3.00        | 3.00                 | 2.00              | 2.00                    | 2.00                       |  |  |
| c. NPS - E.C. 56836.16                     |           |             |                      |                   |                         |                            |  |  |
| 6. TOTAL, HIGH SCHOOL                      | 5.399.00  | 5,399.00    | 5,399.00             | 5,595.00          | 5,595.00                | 5,595.00                   |  |  |
| COUNTY SUPPLEMENT                          | 0,000.00  | 0,000.00    | 3,000.00             | 0,000.00          | 0,000.00                | 0,000.00                   |  |  |
| 7. County Community Schools                |           |             |                      |                   |                         |                            |  |  |
| a. Elementary                              | 13.00     | 13.00       | 13.00                | 13.00             | 13.00                   | 13.00                      |  |  |
| b. High School                             | 18.00     | 19.00       | 19.00                | 19.00             | 19.00                   | 19.00                      |  |  |
| 8. Special Education                       | 75.55     |             |                      |                   |                         | 10.00                      |  |  |
| a. SDC and SDC Extended Year - Elementary  | 64.00     | 66.00       | 66.00                | 66.00             | 66.00                   | 66.00                      |  |  |
| b. SDC and SDC Extended Year - High School | 66.00     | 69.00       | 69.00                | 69.00             | 69.00                   | 69.00                      |  |  |
| c. NPS/LCI - Elementary                    | 1.00      | 1.00        | 1.00                 | 1.00              | 1.00                    | 1.00                       |  |  |
| d. NPS/LCI - High School                   | 7.00      | 7.00        | 7.00                 | 7.00              | 7.00                    | 7.00                       |  |  |
| 9. TOTAL, ADA REPORTED BY                  |           |             |                      |                   |                         |                            |  |  |
| COUNTY OFFICES                             | 169.00    | 175.00      | 175.00               | 175.00            | 175.00                  | 175.00                     |  |  |
| 10. TOTAL, K-12 ADA                        | 133,30    |             |                      | 1, 0,00           | .,                      |                            |  |  |
| (sum lines 3, 6, and 9)                    | 20,859.00 | 20.865.00   | 20,865.00            | 21,464.00         | 21,464.00               | 21,464.00                  |  |  |
| 11. ADA for Necessary Small Schools        |           |             |                      | _ 1,7003          | = 1,10 1130             |                            |  |  |
| also included in lines 3 and 6.            |           |             |                      |                   |                         |                            |  |  |
| 12. REGIONAL OCCUPATIONAL                  |           |             |                      |                   |                         |                            |  |  |
| CENTERS & PROGRAMS                         |           |             |                      |                   |                         |                            |  |  |

|  | 2002/03 E  | stimated Act | tuals                | 2                 | 003/04 Budg             | et                                |
|--|------------|--------------|----------------------|-------------------|-------------------------|-----------------------------------|
| Description  | P-2 ADA    | Annual ADA   | Revenue Limit<br>ADA | Estimated P-2 ADA | Estimated<br>Annual ADA | Estimated<br>Revenue Limit<br>ADA |
| CLASSES FOR ADULTS   |            |              |                      |                   |                         |                                   |
| 13. Concurrently Enrolled Secondary Students                 | 6.00       | 6.00         | 6.00                 | 6.00              | 6.00                    | 6.00                              |
| 14. Adults Enrolled, State Apportioned                       | 230.00     | 230.00       | 212.00               | 230.00            | 230.00                  | 212.00                            |
| 15. Students 21 Years or Older and                           |            |              |                      |                   |                         |                                   |
| Students 19 or Older NOT                                     |            |              |                      |                   |                         |                                   |
| Continuously Enrolled Since Their                            |            |              |                      |                   |                         |                                   |
| 18th Birthday, Participating in                              |            |              |                      |                   |                         |                                   |
| Full-Time Independent Study.                                 |            |              |                      |                   |                         |                                   |
| 16. TOTAL, CLASSES FOR ADULTS                                |            |              |                      |                   |                         |                                   |
| (sum lines 13 through 15)                                    | 236.00     | 236.00       | 218.00               | 236.00            | 236.00                  | 218.00                            |
| 17. Adults in Correctional Facilities                        |            |              |                      |                   |                         |                                   |
| 18. TOTAL, ADA   |            |              |                      |                   |                         |                                   |
| (sum lines 10, 12, 16, and 17)                               | 21,095.00  | 21,101.00    | 21,083.00            | 21,700.00         | 21,700.00               | 21,682.00                         |
| SUPPLEMENTAL INSTRUCTIONAL HOURS                             |            |              |                      |                   |                         |                                   |
| 19. ELEMENTARY   | 321,355.00 | 350,524.00   | 350,524.00           | 350,524.00        | 350,524.00              | 350,524.00                        |
| 20. HIGH SCHOOL  | 232,947.00 | 207,768.00   | 207,768.00           | 207,768.00        | 207,768.00              | 207,768.00                        |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS                  |            |              |                      |                   |                         |                                   |
| (sum lines 19 and 20)  | 554,302.00 | 558,292.00   | 558,292.00           | 558,292.00        | 558,292.00              | 558,292.00                        |
| COMMUNITY DAY SCHOOLS - Additional Funds                     |            |              |                      |                   |                         |                                   |
| 22. ELEMENTARY   |            |              |                      |                   |                         |                                   |
| a. 5th & 6th Hours (ADA)                                     |            |              |                      |                   |                         |                                   |
| b. 7th & 8th Pupil Hours (Hours)                             |            |              |                      |                   |                         |                                   |
| 23. HIGH SCHOOL  |            |              |                      |                   |                         |                                   |
| a. 5th & 6th Hours (ADA)                                     |            |              |                      |                   |                         |                                   |
| b. 7th & 8th Pupil Hours (Hours)                             |            |              |                      |                   |                         |                                   |
| CHARTER SCHOOLS  |            |              |                      |                   |                         |                                   |
| 24. Block Grant Funded Charters                              |            |              |                      |                   | ,                       |                                   |
| a. Charters Sponsored by Unified Districts                   |            |              |                      |                   |                         |                                   |
| (Only enter ADA for pupils residing in the Unified District) |            |              |                      |                   |                         |                                   |
| b. All Other Block Grant Funded Charters                     |            |              |                      |                   |                         |                                   |
| 25. Revenue Limit Funded Charters                            |            |              |                      |                   |                         |                                   |
| 26. TOTAL, CHARTER SCHOOLS ADA                               |            |              |                      |                   |                         |                                   |
| (sum lines 24a, 24b and 25)                                  | 0.00       | 0.00         | 0.00                 | 0.00              | 0.00                    | 0.00                              |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS                         |            |              |                      |                   |                         |                                   |

Printed: 6/20/03 11:06 AM

Palm Springs Unified **Riverside County** 

### July 1 Budget (Single Adoption) 2003/04 Budget Health & Welfare/Workers' Compensation Certifications

33 67173 Form CC

## ANNUAL CERTIFICATION REGARDING RETIREMENT HEALTH AND WELFARE BENEFITS AFTER AGE 65

Pursuant to E.C. Section 42140, if a school district, either individually or as a member of a joint powers agency, provides health and welfare benefits for its employees upon their retirement, and those benefits will continue after the employees reach 65 years of age, the superintendent of the school district annually shall provide information to the governing board

| shal                          | e school district regarding the estimated accrued but unfunded on<br>I certify to the county superintendent of schools the amount of maget for the cost of those benefits.   |  |   |
|-------------------------------|--|--|---|
| To t                          | he County Superintendent of Schools:   |  |   |
| ()                            | The Annual Budget Report adopted by the Board of Education i as defined in Education Code Section 42140(a):  | ncludes health a                       | nd welfare benefits   |
|                               | Total liabilities actuarially determined:<br>Less: Amount of total liabilities reserved in budget:<br>Estimated accrued but unfunded liabilities:  |  | \$<br>\$<br>\$0.00  |
| ( <u>x</u> )                  | This school district provides health and welfare benefits through  | a JPA, and offe                        | rs the following information:                                   |
| ()                            | This school district does not provide such health and welfare be   | enefits.                               |   |
| Signed                        | Clerk/Secretary of the Governing Board (Original signature requ  | ·!                                     | Date of Meeting: Jun 24, 2003                                   |
|                               | Clerk/Secretary of the Governing Board (Original signature requ  | Jirea)                                 |   |
| ANN                           | IUAL CERTIFICATION REGARDING SELF-INSURED WORKER   | RS' COMPENSA                           | TION CLAIMS   |
| insu<br>to th<br>gove<br>deci | suant to E.C. Section 42141, if a school district, either individually red for workers' compensation claims, the superintendent of the e governing board of the school district regarding the estimated serning board annually shall certify to the county superintendent of ded to reserve in its budget for the cost of those claims.  The County Superintendent of Schools: | school district an<br>accrued but unfu | nually shall provide information nded cost of those claims. The |
| ()                            | Our district is self-insured for workers' compensation claims as Section 42141(a):   | defined in Educa                       | tion Code   |
|                               | Total liabilities actuarially determined: Less: Amount of total liabilities reserved in budget: Estimated accrued but unfunded liabilities:  |  | \$<br>\$<br>\$  |
| ( <u>x</u> )                  | This school district is self-insured for workers' compensation clathrough a JPA, and offers the following information:   | ims                                    |   |
| ()                            | This school district is not self-insured for workers' compensation   | ı claims.                              |   |
| Signed                        | Clerk/Secretary of the Governing Board (Original signature requ  | ired)                                  | Date of Meeting: Jun 24, 2003                                   |
|                               | For additional information on these certifications, please contact   | :                                      |   |
| Health and                    | Welfare:   | Workers' Comp                          | ensation:   |
| Name:                         | Curtis Stephan   | Name:                                  | Curtis Stephan  |
| Γitle:                        | Risk Manager   | Title:                                 | Risk Manager  |
| Геlephone:                    | (760)416-6191  | Telephone:                             | (760)416-6191   |

#### July 1 Budget (Single Adoption) 2002/03 Estimated Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT<br>EXPENSE FORMULA             | Total Expense<br>for Year<br>(1) | EDP<br>No. | Reductions<br>(See Note 1)<br>(2) | EDP<br>No. | Current Expense<br>of Education<br>(Col 1 - Col 2)<br>(3) | EDP<br>No. | Reductions<br>(Extracted)<br>(See Note 2)<br>(4a) | Reductions<br>(Overrides)<br>(See Note 2)<br>(4b) | EDP<br>No. | Current Expense-<br>Part II<br>(Col 3 - Col 4)<br>(5) | EDP<br>No. |
|---|----------------------------------|------------|-----------------------------------|------------|---|------------|---|---|------------|---|------------|
| 1000 - Certificated<br>Salaries                 | 74,663,282.00                    | 301        | 1,160,805.00                      | 303        | 73,502,477.00   | 305        | 809,508.00  |   | 307        | 72,692,969.00   | 309        |
| 2000 - Classified Salaries                      | 20,725,177.00                    | 311        | 460,483.00                        | 313        | 20,264,694.00   | 315        | 423,241.00  | · V   | 317        | 19,841,453.00   | 319        |
| 3000 - Employee Benefits<br>(Excluding 3800)    | 25,810,014.30                    | 321        | 939,273.00                        | 323        | 24,870,741.30   | 325        | 292,381.31  | - A1'   | 327        | 24,578,359.99   | 329        |
| 4000 - Books, Supplies<br>Equip Replace. (6500) | 14,483,927.91                    | 331        | 221,053.00                        | 333        | 14,262,874.91   | 335        | 3,752,674.53                                      |   | 337        | 10,510,200.38   | 339        |
| 5000 - Services & (7300) Direct Support         | 15,327,614.17                    | 341        | 297,732.00                        | 343        | 15,029,882.17   | 345        | 5,165,253.00                                      |   | 347        | 9,864,629.17  | 349        |
|   |                                  |            | TO                                | OTAL       | 147,930,669.38  | 365        |   | 1   | OTAL       | 137,487,611.54  | 369        |

- Note 1 In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.
- Note 2 In Column 4, report expenditures for: Transportation, Lottery Expenditures, Special Education Students in Nonpublic Schools, and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.

|      |  |             |               | EDP      |
|------|--|-------------|---------------|----------|
| PAF  | T II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)                | Object      | ***           | No.      |
| 1.   | Teacher Salaries as Per E.C. 41011.                                      | 1100        | 62,954,435.00 | 375      |
| 2.   | Salaries of Instruct. Aides Per E.C. 41011.                              | 2100        | 4,654,956.00  | 380      |
| 3.   | STRS   | 3101 & 3102 | 5,013,201.00  | 382      |
| 4.   | PERS.  | 3201 & 3202 | 184,616.00    | 383      |
| 5.   | OASDI - Regular, Medicare and Alternative                                | 3301 & 3302 | 1,282,675.00  | 384      |
| 6.   | Health & Welfare Benefits - Teachers & Aides (E.C. 41372)                | *           |               |          |
|      | (Include Health, Dental, Vision, Pharmaceutical, and                     |             |               |          |
| 1    | Annuity Plans)   | 3401 & 3402 | 9,698,724.00  | 385      |
| 7.   | Unemployment Insurance for Teachers & Instruct. Aides                    | 3501 & 3502 | 88,050.00     | 390      |
| 8.   | Workers' Compensation Insurance for Teachers and                         |             |               |          |
| 1    | Instruct. Aides.   | 3601 & 3602 | 1,201,103.30  | 392      |
| 9.   | Other Benefits (E.C. 22310)  |             | 0.00          | 393      |
| 10.  | SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9)                      |             | 85,077,760.30 | 395      |
| 11.  | Less: Teacher and Instruct. Aide Salaries and                            |             |               |          |
| 1    | Benefits deducted in Column 2.   |             | 1,646,509.00  |          |
| 12a. | Less: Teacher and Instruct. Aide Salaries and                            |             |               |          |
|      | Benefits (other than Lottery) deducted in Column 4a                      |             | 865,005.31    | 396      |
| b.   | Less: Teacher and Instruct. Aide Salaries and                            |             |               |          |
|      | Benefits (other than Lottery) deducted in Column 4b                      |             |               | 396      |
| 13.  | TOTAL SALARIES AND BENEFITS  |             | 82,566,245.99 | 397      |
| 14.  | Percent of Current Cost of Education Expended for Classroom              |             |               |          |
| ĺ    | Compensation (EDP 397 divided by EDP 369) Line 14 must                   |             |               |          |
|      | equal or exceed 60% for elementary, 55% for unified and 50%              |             |               |          |
|      | for high school districts to avoid penalty under provision of E.C. 41372 |             | 60.05%        |          |
| 15.  | District is exempt from E.C. 41372 because it meets the provisions       |             |               |          |
|      | under E.C. 41374. (If exempt, enter 'X')                                 |             |               | <u>L</u> |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT<br>EXPENSE FORMULA             | Total Expense<br>for Year<br>(1) | EDP<br>No. | Reductions<br>(See Note 1)<br>(2) | EDP<br>No. | Current Expense<br>of Education<br>(Col 1 - Col 2)<br>(3) | EDP<br>No. | Reductions<br>(Extracted)<br>(See Note 2)<br>(4a) | Reductions<br>(Overrides)<br>(See Note 2)<br>(4b) | EDP<br>No. | Current Expense-<br>Part II<br>(Col 3 - Col 4)<br>(5) | EDP<br>No. |
|---|----------------------------------|------------|-----------------------------------|------------|---|------------|---|---|------------|---|------------|
| 1000 - Certificated<br>Salaries                 | 73,015,686.00                    | 301        | 899,087.00                        | 303        | 72,116,599.00   | 305        | 163,268.00  |   | 307        | 71,953,331.00   | 309        |
| 2000 - Classified Salaries                      | 19,951,902.00                    | 311        | 467,203.00                        | 313        | 19,484,699.00   | 315        | 411,147.00  |   | 317        | 19,073,552.00   | 319        |
| 3000 - Employee Benefits<br>(Excluding 3800)    | 28,270,944.00                    | 321        | 1,198,552.00                      | 323        | 27,072,392.00   | 325        | 176,179.00  |   | 327        | 26,896,213.00   | 329        |
| 4000 - Books, Supplies<br>Equip Replace. (6500) | 7,582,986.00                     | 331        | 47,784.00                         | 333        | 7,535,202.00  | 335        | 1,450,304.00                                      |   | 337        | 6,084,898.00  | 339        |
| 5000 - Services & (7300) Direct Support         | 13,498,785.00                    | 341        | 89,486.00                         | 343        | 13,409,299.00   | 345        | 4,558,485.00                                      |   | 347        | 8,850,814.00  | 349        |
|   |                                  |            | T                                 | DTAL       | 139,618,191.00  | 365        |   |   | TOTAL      | 132,858,808.00  | 1000       |

- Note 1 In Column 2, report expenditures for the following programs: Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition & Construction.
- Note 2 In Column 4, report expenditures for: Transportation, Lottery Expenditures, Special Education Students in Nonpublic Schools, and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of E.C. Section 41372.

| PAR  | T II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999)                 | Object      |               | EDP<br>No.   |
|------|---|-------------|---------------|--------------|
| 1.   | Teacher Salaries as Per E.C. 41011  | 1100        | 62,257,379.00 | -            |
| 2.   | Salaries of Instruct. Aides Per E.C. 41011                                | 2100        | 4,369,996.00  | 380          |
| 3.   | STRS.   | 3101 & 3102 | 4,945,862.00  | 382          |
| 4.   | PERS  | 3201 & 3202 | 468,446.00    | 383          |
| 5.   | OASDI - Regular, Medicare and Alternative                                 | 3301 & 3302 | 1,258,920.00  | 384          |
| 6.   | Health & Welfare Benefits - Teachers & Aides (E.C. 41372)                 |             |               |              |
|      | (Include Health, Dental, Vision, Pharmaceutical, and                      |             |               |              |
|      | Annuity Plans).   | 3401 & 3402 | 10,525,689.00 | 385          |
| 7.   | Unemployment Insurance for Teachers & Instruct. Aides                     | 3501 & 3502 | 200,854.00    | 390          |
| 8.   | Workers' Compensation Insurance for Teachers and                          |             |               |              |
|      | Instruct. Aides.  | 3601 & 3602 | 1,171,605.00  | 392          |
| 9.   | Other Benefits (E.C. 22310)   | 3901 & 3902 | 0.00          | 393          |
| 10.  | SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9).                      |             | 85,198,751.00 | 395          |
| 11.  | Less: Teacher and Instruct. Aide Salaries and                             |             |               |              |
|      | Benefits deducted in Column 2.  |             | 1,518,010.00  |              |
| 12a. | Less: Teacher and Instruct. Aide Salaries and                             |             |               |              |
|      | Benefits (other than Lottery) deducted in Column 4a                       |             | 206,939.00    | 396          |
| b.   | Less: Teacher and Instruct. Aide Salaries and                             |             |               |              |
|      | Benefits (other than Lottery) deducted in Column 4b.                      |             |               | 396          |
|      | TOTAL SALARIES AND BENEFITS   |             | 83,473,802.00 | 397          |
| 14.  | Percent of Current Cost of Education Expended for Classroom               |             |               | W-14         |
|      | Compensation (EDP 397 divided by EDP 369) Line 14 must                    |             |               | 1,59         |
|      | equal or exceed 60% for elementary, 55% for unified and 50%               |             |               |              |
|      | for high school districts to avoid penalty under provision of E.C. 41372. |             | 62.83%        |              |
| 15.  | District is exempt from E.C. 41372 because it meets the provisions        |             |               | The state of |
|      | under E.C. 41374. (If exempt, enter 'X')                                  |             |               |              |

July 1 Budget (Single Adoption) 2002/03 Estimated Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

| Description  | Object<br>Codes | Unrestricted<br>Lottery Dollars<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Restricted<br>Lottery Dollars<br>(Resource 6300) | Totals       |
|--|-----------------|--|--|--|--------------|
| A. REVENUES  |                 |  |  |  |              |
| 1. Beginning Balance                                 | 9791-9795       | 699,279.54   |  | 107,084.00                                       | 806,363.54   |
| 2. State Lottery Revenue                             | 8560            | 2,372,096.00                                       |  | 251,904.00                                       | 2,624,000.00 |
| 3. Other Local Revenue                               | 8600-8799       | 0.00   |  | 0.00   | 0.00         |
| 4. Contributions from                                |                 |  |  |  |              |
| Unrestricted Resources                               | 8980            | 0.00   |  |  | 0.00         |
| 5. Total Available                                   |                 |  |  |  |              |
| (Sum lines A1 through A4)                            |                 | 3,071,375.54                                       | 0.00   | 358,988.00                                       | 3,430,363.54 |
| B. EXPENDITURES                                      |                 |  |  |  |              |
| Certificated Salaries                                | 1000-1999       | 48,957.00  |  |  | 48,957.00    |
| 2. Classified Salaries                               | 2000-2999       | 145,416.00   |  |  | 145,416.00   |
| 3. Employee Benefits                                 | 3000-3999       | 38,441.00  |  |  | 38,441.00    |
| 4. Books and Supplies                                | 4000-4999       | 420,682.00   |  | 358,988.00                                       | 779,670.00   |
| <ol><li>Services, Other Operating Expenses</li></ol> | 5000-5999       | 1,827,559.00                                       |  |  | 1,827,559.00 |
| 6. Capital Outlay                                    | 6000-6999       | 112,875.00   |  |  | 112,875.00   |
| 7. Tuition   | 7100-7199       | 0.00   |  |  | 0.00         |
| 8. Other Transfers Out                               | 7200-7299       | 0.00   |  |  | 0.00         |
| 9. Debt Service                                      | 7400-7499       | 0.00   |  |  | 0.00         |
| 10. Other Uses                                       | 7630-7699       | 0.00   |  |  | 0.00         |
| 11. Total Expenditures                               |                 |  |  |  |              |
| (Sum Lines B1 through B10)                           |                 | 2,593,930.00                                       | 0.00   | 358,988.00                                       | 2,952,918.00 |
| C. ENDING BALANCE                                    | 979Z            | 477,445.54   | 0.00   | 0.00   | 477,445.54   |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act

| A B   | O                  | 0                  | Е                  | F  | 9                                    | H                 |                   | -                                     | ×                 |                   | Σ                 | Z                 |
|---|--------------------|--------------------|--------------------|--|--------------------------------------|-------------------|-------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 2 1   |                    |                    | Palm S             | Springs L  | Palm Springs Unified School District | hool Dis          | strict            |                                       |                   |                   |                   |                   |
| 4   |                    |                    |                    | Percent  |                                      | Dorront           |                   | Doront                                |                   | Dorona            |                   |                   |
| - 22  | Audited            | Audited            | Estimated          | Jo   | Adoption                             | jo<br>L           | Projected         | of                                    | Projected         | of                | Projected         | Percent           |
| 7   | Actuals<br>2000-01 | Actuals<br>2001-02 | Actuals<br>2002/03 | Change<br>over PY  | Budget<br>2003/04                    | Change<br>over PY | Budget<br>2004-05 | Change<br>over PY                     | Budget<br>2005-06 | Change<br>over PY | Budget<br>2006/07 | Change<br>over PY |
| S.  |                    |                    |                    |  |                                      |                   |                   |                                       |                   |                   |                   |                   |
| 0   | 0                  | 0                  | 4,744              |  | 4,687                                |                   | 4,786             |                                       | 4,887             |                   | 5,009             |                   |
|   | 0                  | 0                  | 20,860             |  | 21,464                               |                   | 22,103            |                                       | 22,761            |                   | 23,438            |                   |
| 12 d Other Revenue Limit                          |                    | 0 0                | 2 432 067          | S THE STATE OF THE | 2 452 745                            |                   | 105,784,927       |                                       | 111,232,160       |                   | 117,402,913       |                   |
|   |                    | 0                  | (86,717)           |  | 0                                    |                   | 0,2,010,2         |                                       | 00,170,2          |                   | 000,120,2         | I                 |
| Ľ   | 2,562,32           | 2,897,573          | 0                  | -100.00%   | 0                                    |                   | 0                 |                                       | 0                 |                   |                   |                   |
| 15 g Total Adj. Revenue Limit                     | 86,080,501         |                    | 101,305,190        | 7.59%  | 103,056,015                          | 1.73%             | 108,303,195       | 5.09%                                 | 113,803,227       | 5.08%             | 120,024,769       | 5.47%             |
| 16 Federal  | 7,829,150          |                    | 14,495,845         | 35.98%   | 12,005,969                           | -17.18%           | 12,246,088        |                                       | 12,491,010        |                   | 12,740,830        | 2.00%             |
|   | 27,393,253         |                    | 19,288,495         | -19.29%  | 15,214,606                           | -21.12%           | 15,581,859        |                                       | 15,988,912        |                   | 16,470,863        | 3.01%             |
| 19 Transfers In & Other Sources                   | 338 674            | 0/9,886,11         | 12,509,026         | 4.78%  | 2 900 000                            | 3.31%             | 12,946,919        | 0.18%                                 | 12,970,701        | 0.18%             | 12,994,959        | 0.19%             |
|   | 135,793,276        | 143,556,467        | 148,533,679        | 3.47%  | 146,100,193                          | -1.64%            | 149,078,061       | -100.00%                              | 155,253,850       | #DIV/0!           | 162.231.422       | #DIV/0I           |
| 777   |                    |                    |                    |  |                                      |                   |                   |                                       |                   |                   |                   |                   |
| 23 Certificated Salaries                          |                    |                    |                    |  |                                      |                   |                   |                                       |                   |                   |                   |                   |
| . 0   | 64,995,29          | 73,089,593         | 74,663,282         |  | 71,582,854                           |                   | 74,232,834        |                                       | 76,946,602        |                   | 79,820,239        |                   |
|   |                    | 0                  | 0                  |  | 1,432,832                            |                   | 1,547,459         |                                       | 1,671,255         |                   | 1,804,956         |                   |
| 27 d Other Adjustments                            |                    |                    |                    |  | 0                                    |                   | 0                 |                                       | 0                 |                   | 0                 |                   |
| 28 le Total Certificated Salaries                 | 64.995.299         | 73.089.593         | 74 663 282         | 2 458  | 73.015.686                           | 10000             | 75 780 203        |                                       | 70 647 067        |                   | 04 626 405        | T                 |
|   | 0                  | 0                  | 0                  | 2.13%  | 000,510,51                           | -2.21%            | 0 0               | 3.79%                                 | 0,011,001         | 3.74%             | 61,629,185        | 3.83%             |
| O   | 17,960,57          | 19,578,653         | 20,725,177         | 7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -  | 19,751,529                           |                   | 20,245,830        |                                       | 20,621,229        |                   | 21,050,561        |                   |
| ******  |                    | 0                  | 0                  |  | 200,373                              |                   | 216,403           |                                       | 233,715           |                   | 252,412           |                   |
| 32 c Cost-or-Living Adjustment                    |                    | 0 0                | 0                  |  | 0                                    |                   | 0                 |                                       | 0                 |                   | 0                 |                   |
|   | 17 960 574         | 10 578 653         | 20 725 477         | 1  | 10 064 000                           |                   | 0 462 222         |                                       | 0 024             |                   | 0                 | I                 |
| 35 Benefits                                       | 20.573.439         |                    | 27,434,199         | 5.86%<br>15.82%  | 28 676 065                           | -3.73%            | 30 719 737        | 2.56%                                 | 32 857 465        |                   | 21,302,974        | 2.15%             |
| 36 Books & Supplies                               | 5,780,976          |                    | 14,132,354         | 53.76%   | 7.562.986                            | 46.48%            | 7.793.899         | 3.05%                                 | 7 879 528         | 4 40%             | 8 076 516         | 7.04%             |
| 37 Contracts & Services                           | 13,415,226         |                    | 15,695,574         | 5.64%  | 13,927,462                           | -11.27%           | 15,246,598        | 9.47%                                 | 15,401,723        |                   | 15,766,881        | 2.37%             |
| _   | 4,868,326          | 2,1                | 2,592,342          | 19.64%   | 750,099                              | -71.06%           | 2,125,099         | 183.31%                               | 2,150,099         |                   | 2,150,099         | %00.0             |
| 39 Other Outgo                                    | 17,383             |                    | 25,000             | %90.0  | 20,000                               | -20.00%           | 20,000            | %00.0                                 | 20,000            |                   | 20,000            | %00.0             |
| 40 Support Costs<br>41 Transfers Out & Other Uses | 729 132            | 603 927            | (367,960)          | *17.02%  | (428,677)                            | 16.50%            | (437,679)         | 2.10%                                 | (446,870)         |                   | (458,042)         | 2.50%             |
| T   | 127 825 497        | 14'                | 154 800 068        | 800.001  | 443 47E E23                          | #OIVIO#           | 454 740 470       | ip/nig#                               | 0 0 734           |                   | 100022004         | #DIV\OI           |
| -   | 184,620,121        | 142,733,170        | 124,038,900        | 8.51%  | 143,470,523                          | -7.38%            | 6/1,01/,161       | 5.74%                                 | 157,334,746       | 3.71%             | 163,655,306       | 4.02%             |
| 44 Net Increase (Decrease) to Fund                | 022,7967 br        | 801,297            | (6,366,289)        | -894.50%   | 2,624,670                            | -141.23%          | (2,632,118)       | -200.28%                              | (2,080,896)       | -20.94%           | (1.423.884)       | -31.57%           |
| 45  |                    |                    |                    |  |                                      |                   |                   |                                       |                   |                   |                   |                   |
| 46 Beginning Balance, July 1                      | 7,158,100          | 14,297,239         | 15,098,535         | 5.60%  | 8,732,246                            | 42.16%            | 11,356,916        | 30.06%                                | 8,724,799         | -23.18%           | 6,643,903         | -23.85%           |
| 48 Net Beginning Balance July 1                   |                    |                    | 15 008 535         |  | 8 732 246                            |                   | 44 256 046        |                                       | 0 77 707 0        |                   | 0 040 000         | 1                 |
| -   | 14,297,239         | 15,098,536         | 8.732.246          | 42.16%   | 11.356.916                           | 30.06%            | 8 724 799         | 30.06%                                | 6,724,739         | -23.18%           | 5 220 019         | -23.85%           |
| 50 Reserve Amounts:                               |                    |                    |                    |  |                                      |                   |                   | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | 200,010,0         | - CO.CO.W         | 0,550,019         | -21.43%           |
|   | 20,000             | 20,000             | 100,000            |  | 100,000                              |                   | 100,000           |                                       | 100,000           |                   | 100,000           |                   |
| 53 Designated for Economic Uncert                 | 237,910            | 226,891            | 3 598 580          |  | 275,000                              |                   | 275,000           |                                       | 275,000           |                   | 275,000           |                   |
| 54 Designated for Textbooks (Lottery              | 0                  | 62.986             | 0                  |  | 000,000,4                            |                   | 670'10t'1         |                                       | (716,820)         |                   | (202,860,2)       |                   |
| 55 Designated for New SIS (Lottery)               | 6,164,963          | 4,415,159          | 284,256            |  | 284,256                              |                   | 284,256           |                                       | 284,256           |                   | 284,256           |                   |
| 56 Designated for Tech 20%                        | 118,774            | 20,000             | 20,000             |  | 20,000                               |                   | 20,000            |                                       | 20,000            |                   | 20,000            |                   |
| 58 Designated for Redevelopment                   | 2.443.447          | 3.675.466          | 193,190            |  | 6.354.175                            |                   | 239,789           |                                       | 239,789           |                   | 239,789           |                   |
| 59 Designated for Carryovers                      | 0                  | 1,889,139          | 0                  |  | 0                                    |                   | 0                 |                                       | 0                 |                   | 0,000,0           |                   |
|   | 3,834,765          | 4,282,655          | 4,646,999          |  | 4,304,266                            |                   | 4,551,305         |                                       | 4,720,042         |                   | 4,909,659         |                   |
| 61 Res. Econ. Uncert. Above/Below 3%              | 1,447,380          | 476,240            | (855,229)          |  | 19,220                               |                   | (2,859,938)       |                                       | (5,109,570)       |                   | (6,723,072)       |                   |
| 62 Capital Equipment                              | 3,982,120          | 4,048,019          | 8,844,450          |  | 5,984,450                            |                   | 5,984,450         |                                       | 5,984,450         |                   | 5,984,450         |                   |
| MXP periodBudget03-04                             |                    |                    |                    |  | 6/20/2003                            |                   |                   |                                       |                   |                   |                   |                   |

|         | B   | O                         | ٥           | Ε                    | L                       | 9             | н          |                         | 7                       | ×   |                         | Σ                       | z                       |
|---------|---|---------------------------|-------------|----------------------|-------------------------|---------------|------------|-------------------------|-------------------------|---|-------------------------|-------------------------|-------------------------|
| - 4     |   |                           | - n         | Palm Sprir           | Springs Unified         | Sch           | as of July | District                |                         |   |                         |                         |                         |
| 4 5 9 7 |   | Audited<br>Actuals        | Audited     | Estimated<br>Actuals | Percent<br>of<br>Change | Adoption      | erc.       |                         | Percent<br>of<br>Change | Projected<br>Budget                             | Percent<br>of<br>Change | Projected<br>Budget     | Percent<br>of<br>Change |
| - 00    |   | 0-0007                    | 70-1007     | 2002-03              | over PY                 | 2003-04       | over PY    | 2004-05                 | over PY                 | 2005-06   | over PY                 | 2006-07                 | over PY                 |
| م<br>19 | a base K/L per ADA b Revenue Limit ADA  |                           |             | 20 860               |                         | 4,687         |            | 4,786                   |                         | 4,887   |                         | 5,009                   |                         |
| 1       | 10 V C  |                           |             | 98.959.840           |                         | 100 603 270   |            | 105 784 927             |                         | 111 232 160                                     |                         | 117 402 013             |                         |
| 12      | 0   |                           |             | 2,432,067            |                         | 2,452,745     |            | 2,518,268               |                         | 2,571,067                                       |                         | 2,621,855               |                         |
| 13      | e Plus: Other Adjustments (PY)  F. Revenue I imit Transfers                                 |                           |             | (86,717)             |                         | 1000000       |            | - 00 -07                |                         |   |                         |                         |                         |
| 15      |   | 86.080.501                | 94.160.505  | 98.312.366           | 2000                    | 100 103 205   |            | (3,105,681)             |                         | (3,266,356)                                     |                         | (3,448,334)             |                         |
| 19      |   | 106,352                   |             | 134,336              |                         | 122.000       | -9.18%     | 124.440                 | 5.09%                   | 176,926,011                                     | 2006                    | 170,5/6,435             | 5.46%                   |
| 11      | State   | 13,009,221                |             |                      | Ľ                       | 8,118,175     | F.         | 8.311,574               |                         | 8.547.004                                       | -                       | 8 828 710               |                         |
| 8       | 1   | 3,386,866                 | 2,226,721   |                      | 34.31%                  | 1,165,803     | 1 1        | 1,189,119               |                         | 1,212,901                                       |                         | 1,237,159               |                         |
| 2 2     | Total Revenues  | (4,566,344)<br>98,014,596 |             | (2,528,060)          | 47.68%                  | (903,249)     | 146%       | (3,822,217)             | 323.16%                 | (3,902,484)                                     |                         | (4,000,046)             |                         |
| 1418    |   |                           |             |                      |                         |               |            |                         |                         |   |                         |                         |                         |
| 2 2 2 2 | Certificated Salanes a Base Salaries b Step and Column Adjustment Cost-of-I ving Adjustment | 54,052,809                | 59,450,325  | 60,568,527           |                         | 60,141,134    |            | 62,600,310<br>1,345,628 |                         | 65,108,009<br>1,453,278                         |                         | 67,758,220<br>1,569,541 |                         |
| 12/8    |   | 000 000                   | 10 410 001  |                      |                         |               |            |                         |                         |   |                         |                         |                         |
| 0       |   | 94,052,609                | 525,054,85  | 126,895,00           | 1.88%                   | 61,387,086    | 1.35%      | 63,945,938              | 4.17%                   | 66,561,287                                      | 4.09%                   | 69,327,760              | 4.16%                   |
| 33      | a Base Salaries   | 12,177,770                | 12,997,735  | 12,877,003           |                         | 12,502,600    |            | 12,762,010              |                         | 12,890,973                                      |                         | 13,030,253              |                         |
| 131     | c Cost-of-Living Adjustment   |                           |             |                      |                         | - 19,410      |            | 128,963                 |                         | 139,280   |                         | 150,422                 |                         |
| 34 33   | d Other Adjustments   | 12 177 770                | 12 907 736  | 42 077 003           |                         | - 40 600 640  |            |                         |                         |   |                         |                         |                         |
| 140     |   | 16.663.393                | 18.754.530  | 21 094 779           | 42.48%                  | 72 585 448    | -1.98%     | 72,890,973              | 2.13%                   | 13,030,253                                      | 1.08%                   | 13,180,675              | 1.15%                   |
| မ္တ     | Books & Supplies  | 2,292,913                 | 3,206,075   | 5,684,479            | 77.30%                  | 2,909,871     | 1          | 3,043,068               | 4.58%                   | 3,028,930                                       | -0.46%                  | 3.104.653               | 7.89%                   |
| 3 8     | Contracts & Services  | 8,348,166                 | 9,632,685   | 10,630,443           | 10.36%                  | 9,487,008     | - 1        | 10,082,192              | 6.27%                   | 10,584,456                                      |                         | 11,132,811              | 5.18%                   |
| 39      | Other Outgo   | 17,383                    | 24,986      | 25.000               | 10.09%                  | 20,099        | -72.66%    | 325,099                 |                         | 150,099   |                         | 150,099                 | %00'0                   |
| 64;     | Support Costs   | (1,034,148)               | (1,380,584) | (1,240,886)          | -10.12%                 | (1,087,303)   |            | (1,110,136)             | 2.10%                   | (1,133,449)                                     | 2.10%                   | (1,161,785)             | 2.50%                   |
| 42      | Transfers Out & Other Oses Total Expenditures   | 217,180                   | 103 184 338 | 110 188 263          | aut a                   | 108 074 240   |            | 113 632 640             | #DIV/0!                 | - 440 000 440                                   | #DIV/0i                 |                         | #DIV/0i                 |
| 43      |   |                           | 000,000,000 | 10,100,400           | 60.00                   | 612,410,001   | 1.92%      | 113,032,340             | 5.14%                   | 110,5002,116                                    | 4.37%                   | 124,195,609             | 4.72%                   |
| 44      | Net Increase (Decrease) to Fund   | 4,532,207                 | (571,531)   | (3,146,272)          | 450.50%                 | 531,715       | -116.90%   | (2,632,118)             | -595.02%                | (2,080,896)                                     | -20.94%                 | (1,423,884)             | 31.57%                  |
| 46      | Beginning Balance, July 1<br>Audit Adjust or Bestatements                                   | 4,485,262                 | 8,188,829   | 7,617,298            | %86'9-                  | 4,471,026     | 41.30%     | 5,002,741               | 11.89%                  | 2,370,623                                       | -52.61%                 | 289,728                 | -87.78%                 |
| 48      | Net Beginning Balance, July 1   | 3,656,622                 |             | 7,617,298            | %86'9-                  | 4,471,026     | 41.30%     | 5,002,741               | 11.89%                  | 2,370,623                                       | -52.61%                 | 289,728                 | -87.78%                 |
| 5 6     | Ending Balance, June 30   | 8,188,829                 | 7,617,298   | 4,471,026            | 41.30%                  | 5,002,741     | 11.89%     | 2,370,623               | 46.98%                  | 289,728   | -94.21%                 | (1,134,156)             |                         |
| 22 22   | Revolving Cash Stores   | 50,000                    | 50,000      | 100,000              |                         | 100,000       |            | 100,000                 |                         | 100,000   |                         | 100,000                 |                         |
| 0 4     | Designated for Economic Uncert. Designated for Textbooks (Lottery                           | 4,584,961                 | 4,731,987   | 3,598,580            |                         | 4,083,696     |            | 1,451,578               |                         | (629,317)                                       |                         | (2,053,201)             |                         |
| 100     | Designated for New SIS (Lottery)  | 2,500,000                 | 609,387     | 284,256              |                         | 284,256       |            | 284,256                 |                         | 284,256   |                         | 284,256                 |                         |
| 57      | Designated for Lottery  | 118,774                   | 26,908      | 20,000<br>193,190    |                         | 239,789       |            | 20,000                  |                         | 20,000  |                         | 20,000                  |                         |
| 59      | Designated for Redevelopment Designated for Carryovers                                      |                           | 1,889,139   |                      |                         |               |            |                         |                         | 201001  |                         | 607,607                 |                         |
|         | 3% Reserve Should Be =  | 3,632,414                 | 4,125,823   | 4,646,999            | 12.63%                  | 4,304,266     | -7.38%     | 4,551,305               | 5.74%                   | 4,720,042                                       | 3,71%                   | 4,909,659               | 4.02%                   |
| 61      | Res. Econ. Uncert. Above/Below 3% Special Reserve-Other Than                                | 1,649,731                 | 633,072     | (855,229)            |                         | 19,220        |            | (2,859,938)             |                         | (5,109,570)                                     |                         | (6,723,071)             |                         |
| 62      | Capital Equipment   | \$3,982,120               | \$4,048,019 | \$8,844,450          |                         | \$5,984,450   |            | \$5,984,450             |                         | \$5,984,450                                     |                         | \$5,984,450             |                         |
| 3 4 8   |   |                           |             | (\$1,000,000)        |                         | (\$2,900,000) | (a)        | Rio Vista Eleme         | ntary Scho              | a) Rio Vista Elementary School added, \$700,000 | 000.                    |                         |                         |
|         | AVAA  |                           |             |                      |                         |               | 6          | M & O charged           | to ceneral              | U) M ∝ O charged to General Fund, \$1,100,000   | .00                     |                         | 1                       |

| Palm Springs Unified School District   |  | The state of the s |                                 |                                 |                                    |                               |                                    | THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO | 2                       | 4                              |                         | 2                              | 2                       |
|--|--|--|---------------------------------|---------------------------------|------------------------------------|-------------------------------|------------------------------------|---|-------------------------|--------------------------------|-------------------------|--------------------------------|-------------------------|
| Property    2  |  | Res                             | alm Sprin                       | igs Ur                             | nified Sch<br>udget MYP a     | s of July                          | istrict<br>71, 2003   |                         |                                |                         |                                |                         |
| Secretary Land Control Contr | 100  | Audited<br>Actuals<br>2000-01  | Unaudited<br>Actuals<br>2001-02 | Estimated<br>Actuals<br>2002-03 | Percent<br>of<br>Change<br>over PY | Adoption<br>Budget<br>2003-04 | Percent<br>of<br>Change<br>over PY | Projected<br>Budget<br>2004-05  | Percent<br>of<br>Change | Projected<br>Budget<br>2005-06 | Percent<br>of<br>Change | Projected<br>Budget<br>2006-07 | Percent<br>of<br>Change |
| Total Pic Promises   Control Pic   | $\frac{\alpha}{\alpha}$ $u = 0$ $D = r$  | 9 669 994  | 9 907 579                       | 2000 000                        |                                    | 0060 040                      |                                    | 200   |                         |                                |                         |                                |                         |
| Folder   1,235,420   10,530,502   14,301,500   13,015,5 | <u>. ۲</u>   | 1,202,200,2  | 2,031,313                       | 2,992,824                       | 3.29%                              | 2,952,810                     |                                    | 3,105,681   | 5.18%                   | 3,266,356                      |                         | 3,448,334                      | 5.57%                   |
| Control   Cont |  | 7,722,798  | 10,536,592                      | 14,361,509                      | 36.30%                             | 11,883,969                    |                                    | 12,121,648  | 2.00%                   | 12,364,081                     | $\Pi$                   | 12,611,363                     | 2.00%                   |
| Charleter B & Other Sources  | Local  | 8,202,511  | 9,711,949                       | 11,046,281                      | 13.74%                             | 11.757.800                    | "                                  | 11,757,800  | 2.45%                   | 11,757,800                     |                         | 11 757 800                     | 2.69%                   |
| Confidence Selective Sel | -  | 4,907,018<br>37,778,680  | 4,831,525                       | 3,463,183                       | 134%                               | 3,803,249                     |                                    | 3,822,217   | 1.56%                   | 3,902,484<br>38,732,629        | 2.10%                   | 4,000,046<br>39,459,697        | 250%                    |
| Classified Statistics   10.942/480   13.639.288   14,084,735   3145   16,236,600   1750,200   1750,200   1850,200   195 | ပြစ္သည   | 10,942,490   | 13,639,268                      | 14,094,755                      |                                    | 11,441,720                    |                                    | 11,632,524  |                         | 11,838,593                     |                         | 12,062,020                     |                         |
| Blook Salpries   5/102,801   6,580,918   7,248,174   7,249,929   7,463,820   7,740,256   8,020,309   10,590   | 0 0 0  | 10,942,490   | 13,639,268                      | 14,094,755                      | 3.34%                              | 11,628,600                    | -17.50%                            | 11,834,355  | 1.77%                   | 12,056,570                     | 1.88%                   | 12,297,435                     | 2.00%                   |
| Site and Column Adjustment   Site and Colum | g  | 5,782,801  | 6,580,918                       | 7,848,174                       |                                    | 7,248,929                     |                                    | 7,483,820   |                         | 7,730,256                      |                         | 8,020,309                      |                         |
| Order Adjustments   S,782,801   6,580,918   7,848,174   41,828   822   4188   7,517,260   4,517,130  | ΩυΊ  |  |                                 |                                 |                                    | 80,963                        |                                    | 87,440  |                         | 94,435                         |                         | 101,990                        |                         |
| Security   | 5,782,801  | 6,580,918                       | 7,848,174                       | 19.26%                             | 7,329,892                     | -6.60%                             | 7,571,260   |                         | 7,824,691                      |                         | 8,122,299                      | 3.80%                   |
| Contracts & Services         Services<   | _  | 3,910,046  | 4,931,810                       | 6,339,420                       | 28.54%                             | 6,090,617                     | -3.92%                             | 6,284,323   |                         | 6,496,924                      |                         | 6,730,287                      | 3,59%                   |
| Capital Outlety  | _  | 5,067,060  | 5,224,342                       | 5,065,131                       | 3.05%                              | 4,653,115                     | -12.33%                            | 5.164.406   |                         | 4,850,598                      |                         | 4,971,863                      | 2.50%                   |
| Particle   Class   C | _  | 4,121,403  | 1,668,272                       | 2,043,424                       | 22.49%                             | 000'009                       | -70.64%                            | 1,800,000   |                         | 2,000,000                      | 11.11%                  | 2,000,000                      | 0.00%                   |
| Transfers Out & Other Uses   S11,952   603,927   1.00 cm   1.00  | -  | 519,293  | 937,175                         | 872,926                         | #DIV/0!                            | 658,626                       | #DIV/0!                            | 672,457   | #DIV/0I                 | 686.579                        | #DIV/0!                 | 703.743                        | #DIV/0!                 |
| Net Increase (Decrease) to Fund   3435,572   1,372,828   (3,220,017)   334834   2062,955   4150   4171,705   4181,237   4261,220   4184   4184 | The Real Property lies   | 511,952  | 603,927                         |                                 | -100.00%                           | -                             | #DIV/OI                            |   | #DIV/IDI                |                                | #DIVIO!                 |                                | #DIV/O                  |
| Net Increase (Decrease) to Fund         3.435,572         1,372,828         (3.220,017)         3.488 and 1.20 (3.220,017)         3.488 (3.24,175)         (3.220,017)         3.488 (3.24,175)         (3.220,017)         3.488 (3.24,175)         (3.24,1  | -  | 34,343,108   | 39,570,832                      | 44,711,705                      | 12.99%                             | 35,401,304                    | -20.82%                            | 38,077,631  | 7.56%                   | 38,732,629                     | 1.72%                   | 39,459,696                     | 1.88                    |
| Beginning Balance, July 1         2,672,838         6,108,410         7,481,237         247%         4,261,220         4384,175         4384,175         6,354,175   | Name and Address of the Owner, where   | 3,435,572  | 1,372,828                       | (3,220,017)                     | -334.55%                           | 2,092,955                     |                                    | 0   | -100.00%                | (0)                            |                         | 1                              | -1605.26%               |
| Net Beginning Balance, July 1         2,672,838         6,108,410         7,481,237         247%         4,261,220         4364,175         4354,175         400%         6,354,175         400%         6,354,175         400%         6,354,175  | a  | 2,672,838  | 6,108,410                       | 7,481,237                       | 22.47%                             | 4,261,220                     |                                    | 6,354,175   | 49.12%                  | 6,354,175                      | %00.0                   | 6,354,175                      | %00.0                   |
| Ending Balance, June 30   6,108,410   7,481,238   4,261,220   41044   6,354,175   41054   41 | ž  | 2,672,838  | 6,108,410                       | 7,481,237                       | 22.47%                             | 4,261,220                     | 43.04%                             | 6,354,175   | 49.12%                  | 6,354,175                      | %00.0                   | 6,354,175                      | 0.00%                   |
| Reserve Amounts:   Reserve Amounts:   Reserve Amounts:   Reserve Amounts:   Reserve Amounts:   Reserve Amounts:   Prepaid Expenditures   3,664,963   3,805,772   |  | 6,108,410  | 7,481,238                       | 4,261,220                       | 43.04%                             | 6,354,175                     | 49.12%                             | 6,354,175   | %00.0                   | 6,354,175                      | %00'0                   | 6,354,175                      | 0.00%                   |
| Prepaid Expanditures   2,443,447   3,675,466   4,261,220   3564,175   Cast. Brown Should Be  | -  |  |                                 |                                 |                                    |                               |                                    |   |                         |                                |                         |                                |                         |
| Prepaid Expenditures  Legally Restricted Balances 3,664,963 3,805,772  Legally Restricted Balances 3,664,963 3,805,772  Designated for State CSR-43rd  Designated for State CSR-443rd  Designated for State CSR-9th Grade  Designated for State CSR-9th Grade    3% Reserve Should Be  | Designated for Economic Uncert.  |  |                                 | •                               |                                    | •                             |                                    | 0   |                         | 0                              |                         | 0                              |                         |
| Designated for Lottery  Designated for Lottery  Designated for National State CSR-9th Grade  3% Reserve Should Be =  | Prepaid Expenditures Legally Restricted Balances Designated for State CSR-K/3rd          | 3,664,963  | 3,805,772                       |                                 |                                    |                               |                                    |   |                         |                                |                         |                                |                         |
| 3% Reserve Should Be =   #REFI   | Designated for Lottery  Designated for Redevelopment  Designated for State CSR-oth Grade | 2,443,447  | 3,675,466                       | 4,261,220                       |                                    | 6,354,175                     |                                    | 6,354,175   |                         | 6,354,175                      |                         | 6,354,175                      |                         |
| Res. Econ. Uncert. Above/Below 3% Special Keserve-Uther I han Capital Fouriement   |  |  |                                 | •                               | #DIVIO!                            |                               | #REF!                              |   | #RFF!                   |                                | MOEEL                   | . [                            | *000                    |
| Special Keserve-Uther Than Capital Fouriement  | Res. Econ. Uncert. Above/Below 3%  |  |                                 |                                 |                                    | -                             |                                    | 0   |                         | 0                              | 1                       | (0)                            | #NET                    |
|  |  |  | •                               | •                               |                                    |                               |                                    |   |                         |                                |                         |                                |                         |

| ٦   |  | 3.00%  | 10.00%  | 8.00%   | 10.00%<br>10.00%<br>10.00%  | 5.00%<br>5.00%<br>5.00%<br>5.00%   |
|---|--|--|---|---|---|--|
| Υ   | FY 2006/07 2.5% COLA & 3% Growth 2% increase 3.5% COLA 2% increase 3% Growth 1% increase 10% increase   | 2.50%<br>111.75<br>13.25<br>23.263<br>Zero<br>Zero<br>30<br>8.00%  | 678<br>25<br>27<br>1,196,932.69<br>350,599.04<br>140,638.46<br>1,688,193.30<br>40,127.04  | 1,569,541<br>150,422<br>235,415<br>101,990<br>52,623<br>2,109,991<br>156,296                              | 16,700,628<br>1,518,239<br>1,980,318<br>453,166<br>18,259<br>2,451,742<br>222,886   | 1,499,047<br>71,383<br>180,701<br>37,160<br>2,154<br>220,015   |
| ſ   | 2.5%<br>2.5% in<br>2.5% in<br>1% in<br>10% i<br>10% i<br>10% i<br>10% i<br>10% i<br>10% i  | 3.00%  | 0.00<br>%<br>%<br>%   | \$ %00.8  | 10.00% \$ 10.00% \$ 10.00% \$ \$ 10.00% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$  | 5.00% \$<br>5.00% \$<br>5.00% \$<br>5.00% \$   |
| -   | FY 2005/06 2.1% COLA & 3% Growth 2% increase 2.1% COLA 2% increase 3% Growth 1% increase 10% increment H& W 5% Workers Comp 10% increase No Change No Change No Change No Change   | 2.10%<br>112.00<br>13.00<br>Zero<br>Zero<br>30<br>8.00%  | 658<br>25<br>26<br>1,162,070.57<br>340,386.45<br>136,539.28<br>1,639,022.62<br>38,958.30  | 1,453,278<br>139,280<br>217,977<br>94,435<br>48,725<br>1,953,696<br>144,718                               | 15,182,389 10<br>1,380,217<br>1,800,289 10<br>411,969 10<br>16,599 10<br>2,228,856<br>202,623                                     | 1,427,664 5<br>67,984 172,096 5<br>35,390 5<br>2,062 5<br>2,095,538 9,978  |
|   | FY 200 2.1% COLA & 3% 6 2.1% COLA 2% increase 3% Growth 1% increase 10% increase 10 | <i>м</i> м   |   | မှာ မှာ   | w w w w w   | w w w w w  |
| Ξ   |  | 3.00%  | 10.00%  | 8.00%   | 10.00%<br>10.00%<br>10.00%  | 5.00%<br>5.00%<br>5.00%<br>5.00%   |
| ပ   | FY 2004/2005 2.1% COLA & 3% Growth 2% increase 2.1% COLA 3% Growth 1% increase 10% increment H& W 5% Workers Comp 5.1% increase 5%-10% range + n/c for P&L No Change No Change No Change   | \$ 2.10%<br>\$ 112.50<br>\$ 21,928<br>Zero 21,928<br>Zero 30<br>8.00%  | 639<br>25<br>26<br>36<br>1,128,223,86<br>307,914,45<br>5<br>132,562,41<br>5<br>1,568,726,26<br>5<br>37,823,59   | 1,345,628<br>128,963<br>201,830<br>87,440<br>87,146<br>1,808,977<br>\$ 133,998                            | \$ 13,802,172<br>\$ 1,254,743<br>\$ 1,636,626<br>\$ 374,517<br>\$ 15,090<br>\$ 2,026,233<br>\$ 184,200                            | \$ 1,359,680<br>\$ 64,747<br>\$ 163,901<br>\$ 33,705<br>\$ 1,954<br>\$ 1,956<br>\$ 9,503   |
| L   | Growth   | 2.90%  | 10.00%  | 0.74<br>0.07<br>0.11<br>0.05<br>0.02<br>3.71%   | 9.84%<br>-6.90%<br>4.60%<br>9.77%   | 5.00%<br>5.00%<br>5.00%  |
| <b>=</b>  | Budget FY 2003/2004 NO COLA, -1.2% deficit & 2.9% G 2% increase No COLA, No Mandated Costs 2% increase No COLA or Growth No COLA or Growth No COLA or Growth 15% increment H& W No COLA or Growth 15% increment H& W No Change Workers Comp Budget Reductions 5%-10% range + n/c for P&L No Change No Change   | No COLA, -1.2% deficit<br>\$ 113.00<br>\$ 21.289<br>Zero<br>Zero -21.795<br>3.71%  | 286<br>0  | 1,245,952<br>119,410<br>116,880<br>80,963<br>41,774<br>\$ 1,674,979<br>\$                                 | \$ 12,547,429<br>\$ 1,123,846<br>\$ 1,487,842<br>\$ 340,470<br>\$ 1,842,030<br>\$ 1,642,030<br>\$ (94,012)                        | \$ 1,294,933<br>\$ 31,060<br>\$ 156,096<br>\$ 32,100<br>\$ 186,1<br>\$ 196,057<br>\$ 196,057<br>\$ 15,705]                       |
| ٥   |  | 2.90%  | ulations:   | 0.69<br>0.09<br>0.14<br>0.05<br>0.03<br>9.28%   | 16.77%<br>28.26%<br>21.32%<br>17.60%  | 21.06%<br>30.36%<br>20.50%<br>42.26%   |
| A C Palm Springs Unified School District Estimated Actuals and Budget Assumptions | Estimated Actuals FY 2002/03 2.% COLA & 2.9% Growth 2% increase 4.2.% COLA - Mandated Costs 2% increase 2% increase for half fiscal year 16.5% increment H&W 20% Workers Comp -Schiff BushAPI/Gov Perf & Sile BICK Grants + \$200K Staff Dev + 2% increase 5%-10% range + n/c for P&L No Change No Change  | 2.00%<br>\$ 113.00<br>\$ 20,690<br>2% for half fiscal year<br>2% for half fiscal year<br>26 92.28  | Teacher Salary and Fringe Benefit Growth/CSR/YRE calculations:  Base Year Cost FY 02/03 S 44,163 S 8,830 S 189 S 5,189 S 5,189 S 58,182 Sear and Column | 1,114,756<br>149,937<br>221,182<br>86,148<br>86,144<br>43,076<br>\$ 1,615,095<br>\$                       | setion 11,423,583 \$ \$ 1,640,649 \$ 1,580,048 \$ 325,497 \$ 325,497 \$ 1,936,042 \$ 1,936,042 \$ 1,936,042 \$ \$ 411,216         | \$ 1,263,873<br>\$ 219,837<br>\$ 171,661<br>\$ 3,374<br>\$ 1,727<br>\$ 205,762<br>\$ 45,999                                      |
| A Palm Springs Uni Estimated Actuals a  | Revenue Limit Federal Revenues State Revenues Local Revenues Certificated Salaries Classified Salaries Books & Supplies Contracts & Svcs. Capital Outlay Support Costs Transfers In  | 18 Statutory COLA 20 Lottery per ADA 21 ADA P-2 22 ADA P-2 23 Negotiations-Cert 24 Negotiations-Classf 25 Teachers for Growth 26 Step and Column |   | Justy arivo Continui<br>Fund 03 Certd<br>Fund 06 Certd<br>Fund 06 Classfd<br>All Other Funds<br>Increment | Health and Welfare Projection 03 Increment Fund 06: Sp Ed Fund 06: Sp R&M Fund 06: Transprt Fund 06: Transprt Increment Increment | 56 Worker's Comp<br>57 Fund 03 Increment<br>59 Fund 06: Sp Ed<br>60 Fund 06: RR&M<br>61 Fund 06: Transprt<br>62 Ind 06: Iransprt |

| Particular for Estimated Actual and Actual Budget On 16422   Particular State   | 1     | AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN |                                  | 2                       |                 |           | 9          | -<br>-                        | ¥               |                | Σ             | z           | 0           |
|---|-------|---|----------------------------------|-------------------------|-----------------|-----------|------------|-------------------------------|-----------------|----------------|---------------|-------------|-------------|
| Emitting COLA   P. 1200.00   C. 175.00  | 1     | Palm Springs Un   | ified School L<br>imated Actuals | District and Adoption E | Budget 06-16-0. | 2         |            |                               |                 |                |               |             |             |
| Element Color   |       | FY 20   | 0 FY 2002/03                     | FY 2003/04              | FY 2004/05      |           | FY 2006/07 | District Revenue Limit as per | reporting peric | .pc            |               |             |             |
| Filt-based Color   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4,175.00   4,000.00   4  | 4     | Estimated COLA  |                                  |                         |                 |           |            | EUE.                          | ADA             | NEW MONIES     |               |             |             |
| Part Scale below   Part Scale   | 20 00 | A IOO postanista  | 4,660                            | 4,753.20                | 4,696           | 4,794.78  | 4,895.47   |                               |                 |                |               |             |             |
| Control Foreign   Control Fo  | -     | R/L-Statewide   | 4.753                            | 4.696.16                | 4.794           | 8         | 5 017 86   | %7                            | 8               | 2 807 555      |               | 96,975,478  |             |
| Controller   Con  | 00    |   |                                  |                         |                 |           |            | *****                         |                 | 820,237        | 2,449,910     | 820,237     | 100,603,270 |
| Control   Cont  |       | Aprox ADA Grounds   |                                  |                         |                 |           |            | 10%                           |                 | 2,124,936      |               | 102,728,206 |             |
| Extracted   2   |       | Smowth projection   | 2 90%                            | 2 90%                   |                 |           |            | ty 2004/05 4                  | 5               | 3,056,721      | -             | 3,056,721   | 105,784,927 |
| Carportications   Carportica  | 700   | stimated P-2  | 20,107                           | 20,690                  | 2               | 2         | 2          | fv 2005/06 4                  |                 | 3,214,863      |               | 3 214 863   | 111 232 160 |
| Page   |       | Increment   |                                  | 599                     |                 | 658       |            | 20%                           |                 | 2,776,781      |               | 114,008,941 |             |
| Proceedings   Processor   Pr  |       | otal Projected ADA  | 20,6                             | 21,2                    | 21,9            |           |            | 2                             |                 | 3,393,972      | 6,170,753     |             | 117,402,913 |
| Tring-long-sing-line   Francisco   Franc  |       | RCOE ADA  | 20                               | 3                       | 22              | 22        |            | *****                         | 23,438.07       |                |               |             |             |
| Main control Residue  |       | TRS Changes in Farnable   |                                  | 104,12                  |                 |           | 23,430     |                               |                 | ٢              | , n           |             |             |
| Class   Clas  |       | 1 & O in Redev  | -                                |                         |                 |           |            | ACOE ADA                      |                 |                | xevenue Limit | SACS Report |             |
|   |       | ransportation inc estimat   | 1                                |                         |                 |           |            |                               |                 | 2nd Interim    |               |             |             |
| Estimated Nation   Fraction   F  |       | ottery Funding  |                                  |                         |                 |           |            |                               |                 | Increment      |               | •           |             |
| Propertical particle  | 2 2   | Estimated Rates   | w e                              |                         | ·               |           | ٠ م        |                               |                 |                |               |             |             |
| Particular   Par  | _     | Estimated Kates   | 4                                |                         |                 | 2         | 0          | ė.                            |                 |                | 2004/05       |             | FY 2005/07  |
| Packetic   Loop   2613810   261382  |       |   |                                  | 2,372,096.00            | 2,395,013.63    |           |            | -                             | 713,320         | 713,364        | 728,345       | 743,640     | 759,256     |
| Propertion of Utilities   |       |   |                                  | 241 284 00              |                 |           |            |                               | 321,740         | 327,740        | 534,023       | 341,050     | 348,824     |
| Projection of Utilities   Coccis for Cocci  |       |   | 1                                | 2.613,380.00            |                 |           |            |                               | 128 500         | 214,624        | 280,595       | 286,488     | 292,504     |
| Projection of Utilities   Case interaments    2   | 2     | Increment   |                                  | 00.00                   |                 |           |            |                               | (597,254)       | (603.498)      | (602 199)     | (614 910)   | (630.259)   |
| Projection of Utilities Cast Increments  S   156, 200   S   174, 636   S   174,  | -     |   |                                  |                         |                 |           |            | Transf Co Sp Ed-NPS           | (36,197)        | (35,762)       | (36.497)      | (37.267)    | (38, 198)   |
| State   Stat  |       | Projection of Utilities Co  | osts Increments:                 |                         |                 |           |            |                               | (151,808)       | (149,986)      | (153,154)     | (156,386)   | (160,290)   |
| National   State   S  | -     | ecticity  | 4.3                              | 6                       | 4               |           |            |                               | 1,926,107       | 1,926,107      | 1,966,555     | 2,007,853   | 2,050,018   |
| Second   S  | -     | Vater   |                                  | 5                       |                 |           |            |                               | 2,422,030       | 697,264,2      | 2,518,268     | 790,176,2   | 2,621,855   |
| Telephone   S   |       | Vaste Disposal  |                                  |                         | 69              |           |            | Sp Ed Transf                  |                 |                |               |             |             |
| Annual increment   State   S  |       | elephone  |                                  |                         | 69              |           | 69         | ADA                           | -               |                | 649           | 899         | 688         |
| Property & Lability Instrance   2 (28,620)   5 (22,420)   5 (48,520)   5 (22,420)   5 (48,520)   5 (22,420)   5 (22,420)   6 (22,420)  | 9     |   | \$ 2,4                           | 5                       | \$              | 9         | \$         | Revenue Limit Transf          |                 | 2,952,854      | 3,105,681     | 3,266,356   | 3,448       |
| Property & Liability Insurance   Community   Communi  | 318   | Annual increment  | <b>19</b>                        |                         |                 | \$        | \$         | T                             |                 |                |               |             |             |
| Specific State   Spec  | 8     |   |                                  | -0.50270                | 0.0470          |           |            | KCOE AD                       | 2.00%           | 0.00%          | 2.10%         | 2.10%       | 2.50%       |
| State   Stat  | -     | roperty & Liability Insur   | rance                            |                         |                 |           |            |                               | 246 06          | 4,687.07       | 4,786.07      | 4,887.07    | 5,009.07    |
| Increased by rate   132   13  | _     |   | 715.480                          | no change               | no change       | no change | no change  |                               | 219.09          | 210.35         | 223 06        | 223.90      | 228.66      |
| Polete for next fiscal year as follows:   Polete for next fiscal year   | 4-1   | Increment   | \$ (25,742)                      |                         |                 |           |            |                               | 4.524.65        | 4 470 35       | 4 562 11      | 4 658 41    | 4 774 69    |
| Pelete for next fiscal year as follows:   Resource 1013/14   \$ (1,972,138)   Peacute 1013/14   Peacute 1013/   |       |   |                                  |                         |                 |           |            |                               | 4,524.65        | 4,470.35       | 4,562.11      | 4.658.41    | 4.774.69    |
| Resource 2001314   \$ (1.972,383)   Resource 2001314   \$ (1.972,383)   Resource 2001314   \$ (1.972,383)   Resource 7100   \$ (1.952,128)   Resource 7100   \$ (1.952,128)   \$ ( |       | Pelete for next fiscal year   | r as fe                          |                         |                 |           |            | y pr                          |                 |                |               |             |             |
| Secure 705   \$ (3,805,771)   Staff Dev/BuyBk   Fedevelopment deficit spending for FY02   FY000506   FY000506   F   |       | Sesource 0013/14  |                                  |                         |                 |           |            |                               |                 | deficited 1.2% |               | 630.8650927 |             |
| Fd 06: Fd Bal 6-30         \$ (3,623,683)         \$ (1,952,125)         Staff Dev/BuyBk         Txxx         Revenue Limit Calculations         FY 2002/03         FY 2003/04         FY 2004/05         FY 200  | 7     | esource 7005  |                                  |                         |                 |           |            |                               | 4,744.00        | 4,687.07       |               |             |             |
| Feet of Bar 6-30   Staff Dev/BuyBk   Revenue Limit Calculations   FY 2002/03   FY 2003/04   FY 2004/05   FY 2005/06   FY  |       | d 06: Fd Bal 6-30   |                                  |                         |                 |           |            |                               | 4,024.00        | 65.074,4       |               |             |             |
| Recource 0000   \$ 200,000   \$ 871,159   Staff Dev/BuyBk   ADA   FY 2002/03   FY 2003/04   FY 2004/05   FY 2005/06     APUsite block grant   |       | d 03: Fd Bal 6-30   |                                  |                         |                 |           |            |                               |                 |                |               |             |             |
| 1   |       | Sesource 0000   |                                  | 871,159                 | Staff Dev/BuyBk |           |            | Revenue Limit Calculations    |                 | FY 2003/04     |               | FY 2005/06  | FY 2005/07  |
| 2,811   |       | Newsite block grant   | 15.492                           |                         |                 |           | 1xxx       | ADA                           | -               | 100,603,270    | _ 0           |             | 117,402,913 |
| Gov Perf Award 99/00         52,751         111,123         4300         - 100,103,205         105,197,514         110,536,871           Gov Perf Award 99/00         Achieve. Award 00/01 1st.         224,859         224,859           Gov Perfiltigh Achieve. Award 00/01 2nd.         \$ 707,416           Redevelopment deficit spending for FY02/strians and control for the first spending for FY02/strians and control for the first spending for FY02/strians and control for first spending for fir  | 22    |   | 2,811                            |                         |                 |           | Зххх       | Sp Ed Transf                  |                 |                | 100           | (3,266,356) | (3,448,334) |
| 12,300   1  |       | Out of President And and  | 52,751                           | 111,123                 |                 |           | 4300       |                               |                 |                | - 11          | 110,536,871 | 116,576,435 |
| Gov Perf/High Achieve. Award 00/01 2nd. \$  Redevelopment deficit spending for FY02/ \$   | 55 6  | ov Perf/High Achieve. A   | Award 00/01 1st.                 | 118,568                 |                 |           |            |                               |                 |                |               |             |             |
| Redevelopment deficit spending for FY02/\$  |       | ov Perf/High Achieve.   | Award 00/01 2nd.                 | 254,859                 |                 |           |            |                               |                 |                |               |             |             |
| Redevelopment deficit spending for FY02   | 27    |   |                                  | \$ 707,416              |                 |           |            |                               |                 |                |               |             |             |
|   |       | adavelonment deficit s  | nending for EV02                 | u                       |                 |           |            |                               |                 |                |               |             |             |
|   |       | reneveropinent dencit s   | pending for r 104                | A                       |                 |           |            |                               |                 |                |               |             |             |

| Description  | Form K-12<br>EDP No. | 2002/03<br>Estimated Actuals | 2003/04<br>Budget |
|--|----------------------|------------------------------|-------------------|
| BASE REVENUE LIMIT                                   |                      |                              |                   |
| 1. Base Revenue Limit per ADA                        | 025                  | 4,651.00                     | 4,744.00          |
| 2. Inflation Increase                                | 019                  | 93.00                        |                   |
| 3. All Other Adjustments                             |                      |                              | (56.93)           |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA                 |                      |                              |                   |
| (Sum lines 1 through 3)                              | 024                  | 4,744.00                     | 4,687.07          |
| TOTAL REVENUE LIMIT                                  |                      |                              |                   |
| 5. Total Base Revenue Limit                          |                      |                              |                   |
| a. Base Revenue Limit Per ADA (from line 4)          | 024                  | 4,744.00                     | 4,687.07          |
| b. Total Revenue Limit ADA                           | 033                  | 20,865.00                    | 21,464.00         |
| c. Total Base Revenue Limit (5a times 5b)            | 034                  | 98,983,560.00                | 100,603,270.48    |
| 6. Necessary Small Elementary School Allowance       | 209                  |                              |                   |
| 7. Necessary Small High School Allowance             | 211                  |                              |                   |
| 8. Necessary Small Continuation High School Increase | 058                  | 128,500.00                   | 0.00              |
| 9. Gain or Loss from Interdistrict Attendance        |                      |                              |                   |
| (PL 81-874)  | 045                  |                              |                   |
| 10. Unemployment Insurance Increase                  | 960                  | 111,513.00                   | 274,824.00        |
| 11. Meals for Needy Increase                         | 370                  | 713,321.00                   | 713,321.52        |
| 12. Less: Class Size Penalties                       | 084                  |                              |                   |
| 13. Less: PERS Reduction (must agree with            |                      |                              |                   |
| objects 8092 and 3800-3802, not applicable           |                      |                              |                   |
| to Basic Aid districts)                              | 085                  | 1,854,427.00                 | 483,051.00        |
| 14. Less: Transfer of Special Education SDC          |                      |                              |                   |
| Revenues to County Offices                           | 121                  | 610,828.00                   | 603,498.00        |
| 15. Less: Transfer of County Community School        |                      |                              |                   |
| Revenues to County Offices                           | 310                  | 151,808.00                   | 149,986.00        |
| 16. Less: Transfer of County NPS/LCI                 |                      |                              |                   |
| Revenues to County Offices                           | 320                  | 36,197.00                    | 35,763.00         |
| 17. Summer School Core Programs                      | 181                  | 1,926,107.00                 | 1,926,107.00      |
| 18. Remedial Programs                                | 129                  |                              |                   |
| 19. Apprentice Allowance                             | 087                  |                              |                   |
| 20. Community Day Schools                            | 800                  |                              |                   |
| 21. Less: Revenue Limit Adjustment:                  | 000                  |                              |                   |
| a. Longer Day/Year Penalty                           | 060                  |                              |                   |
| b. Excess ROC/P Reserves                             | 160                  |                              |                   |
| 22. Pupil Promotion and Retention and Low STAR Score |                      |                              |                   |
| (Grades 2-6)   | 070                  |                              |                   |
| 23. Elementary Intensive Reading (Grades K-4)        | 165                  |                              |                   |
| 24. Beginning Teacher Salary Incentive Funding       | 670                  | 327,740.00                   | 327,740.00        |
| 25. Intensive Algebra Instruction Academics          | 0.0                  | 021,710.00                   | 021,140.00        |
| (Grades 7-8)   | 240                  |                              |                   |
| 26. Other Revenue Limit Adjustments                  | 062                  |                              |                   |
| 27. Adjustment to Basic Aid Guarantee                | 223                  |                              |                   |
| 28. All Other Adjustments                            | 225                  |                              |                   |
| 29. TOTAL, REVENUE LIMIT                             |                      |                              |                   |
| (Sum Lines 5c, 6 through 11, minus Lines 12          |                      |                              |                   |
| through 16, plus Lines 17 through 20, minus Lines    |                      |                              |                   |
| 21a and b, plus Lines 22 through 28)                 |                      | 99,537,481.00                | 102,572,965.00    |

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| Description  | Form K-12<br>EDP No. | 2002/03<br>Estimated Actuals | 2003/04<br>Budget |
|--|----------------------|------------------------------|-------------------|
| REVENUE LIMIT - LOCAL SOURCES  |                      |                              |                   |
| 30. Charter Schools In-lieu Taxes  | 124                  |                              |                   |
| 31. Less: Property Taxes   | 117                  | 30,125,736.00                | 30,125,736.00     |
| 32. Less: Miscellaneous Taxes  | 118                  | 67,349.00                    | 67,349.00         |
| 33. Less: Community Redevelopment Funds  | 125                  |                              |                   |
| <ul> <li>34. TOTAL REVENUE LIMIT - LOCAL SOURCES (Line 30 minus Lines 31 through 33)</li> <li>35. Less: Charter Schools General Purpose Block Grant (Unified Districts Only)</li> </ul>  | 123                  | (30,193,085.00)              | (30,193,085.00)   |
| 36. STATE AID ENTITLEMENT (Sum Lines 29 and 34, Minus Line 35)   | 125                  | 69,344,396.00                | 72,379,880.00     |
| <ul> <li>37. BASIC AID ENTITLEMENT (For Basic Aid Districts only, Sum EDP 122, 223, 121, 310, 315, 181, 129, 070, 165, 240, 087, 700 and 800 of Form K-12)</li> <li>38. NET STATE AID - REVENUE LIMIT (Greater of Line 36 or Line 37)</li> </ul> |                      | 69,344,396.00                | 72,379,880.00     |
| <ol> <li>Less: Actual Revenue Limit State         Apportionment Receipts (Apportionment Doc: Form K-12, Exhibit H, EDP 999)     </li> </ol>  |                      |                              |                   |
| 40. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 38 minus Line 39)   |                      | 69,344,396.00                |                   |

| Description  | Direct Costs In<br>Services In<br>5750   | terfund<br>Services Out<br>5750  | Direct/Ir<br>Support In<br>7350 | odirect<br>Support Out<br>7350 | Interfund<br>Transfers In<br>8910-8929 | Interfund<br>Transfers Out<br>7610-7629 | Due From<br>9310 | Due To            |
|--|--|--|---------------------------------|--------------------------------|--|---|------------------|-------------------|
| 01 GENERAL FUND  |  |  |                                 |                                | 0010-0020                              | 10101023                                | 9310             | 9610              |
| Expenditure Detail Other Sources/Uses Detail                   | 0.00   | (7,280.00)   | 0.00                            | (367,960.00)                   | 4 000 000 00                           | 64 977 00                               |                  |                   |
| Fund Reconciliation  |  |  |                                 |                                | 1,000,000.00                           | 64,877.00                               | 1,000,000.00     | 30,000.00         |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND                        | 0.00   | 0.00   | 0.00                            | 0.00                           |  |   |                  | TO LESS TRANSPORT |
| Expenditure Detail Other Sources/Uses Detail                   | 0.00   | 0.00   | 0.00                            | 0.00                           | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation  |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| 11 ADULT EDUCATION FUND  Expenditure Detail                    | 7,150.00   | 0.00   | 69,433.00                       | 0.00                           |  |   |                  |                   |
| Other Sources/Uses Detail                                      | 7,130.00   | 0.00   | 09,433.00                       | 0.00                           | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation  | And the state of   |  |                                 |                                |  |   | 0.00             | 0.00              |
| 12 CHILD DEVELOPMENT FUND  Expenditure Detail                  | 0.00   | 0.00   | 21,199.00                       | 0.00                           |  |   |                  |                   |
| Other Sources/Uses Detail                                      | 0.00   | 0.00   | 21/100:00                       | 0.00                           | 14,877.00                              | 0.00                                    |                  |                   |
| Fund Reconciliation 13 CAFETERIA SPECIAL REVENUE FUND          |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 130.00   | 0.00   | 277,328.00                      | 0.00                           |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation 14 DEFERRED MAINTENANCE FUND               |  |  |                                 |                                |  |   | 30,000.00        | 1,000,000.00      |
| Expenditure Detail   | 0.00   | 0.00   |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 577,985.00                             | 0.00                                    | 10000            |                   |
| Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND     |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 0.00   | 0.00   |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail Fund Reconciliation                  |  |  |                                 | _                              | 0.00                                   | 0.00                                    | 0.00             | 0.00              |
| 17 SPECIAL RESERVE FUND for Other than Capital Outlay          |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   |  |  |                                 |                                | 3 1.16                                 |   |                  |                   |
| Other Sources/Uses Detail Fund Reconciliation                  |  |  |                                 |                                | 5,760,531.00                           | 1,000,000.00                            | 0.00             | 0.00              |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                         |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 0.00   | 0.00   |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail Fund Reconciliation                  |  |  |                                 |                                | 0.00                                   | 0.00                                    | 0.00             | 0.00              |
| 19 FOUNDATION SPECIAL REVENUE FUND                             |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 0.00   | 0.00   |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Other Sources/Uses Detail Fund Reconciliation                  |  |  |                                 |                                | 0.00                                   | 0.00                                    | 0.00             | 0.00              |
| 1 BUILDING FUND  |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 0.00   | 0.00   |                                 |                                | 0.00                                   | 20 922 00                               |                  |                   |
| Other Sources/Uses Detail Fund Reconciliation                  |  |  |                                 |                                | 0.00                                   | 20,823.00                               | 0.00             | 0.00              |
| 25 CAPITAL FACILITIES FUND                                     |  |  |                                 |                                |  |   |                  |                   |
| Expenditure Detail Other Sources/Uses Detail                   | 0.00   | 0.00   | 0.00                            |                                | 91,023.00                              | 577,985.00                              |                  |                   |
| Fund Reconciliation  |  |  |                                 |                                | 31,023.00                              | 377,303.00                              | 0.00             | 0.00              |
| 80 STATE SCHOOL BUILDING LEASE/PURCHASE FUND                   |  |  |                                 |                                |  |   |                  |                   |
| Expenditure Detail Other Sources/Uses Detail                   | 0.00   | 0.00   |                                 |                                | 0.00                                   | 91,022.00                               |                  |                   |
| Fund Reconciliation  |  |  |                                 |                                | 0.00                                   | 01/022.00                               | 0.00             | 0.00              |
| 5 COUNTY SCHOOL FACILITIES FUND                                | 0.00   | 0.00   |                                 |                                |  |   |                  |                   |
| Expenditure Detail Other Sources/Uses Detail                   | 0.00   | 0.00   |                                 |                                | 0.00                                   | 3,314,222.00                            |                  |                   |
| Fund Reconciliation  |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| IO SPECIAL RESERVE FUND (Capital Outlay)  Expenditure Detail   | 0.00   | 0.00   |                                 |                                |  |   | the state of     |                   |
| Other Sources/Uses Detail                                      | 0.00   | 0.00   |                                 |                                | 3,892,207.00                           | 6,338,516.00                            |                  |                   |
| Fund Reconciliation  |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| 9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail | 0.00   | 0.00   | and the second second           | in the second                  |  |   |                  |                   |
| Other Sources/Uses Detail                                      | 0.00   | 0.00   |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation  |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| 1 BOND INTEREST AND REDEMPTION FUND Expenditure Detail         |  |  |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 20,823.00                              | 0.00                                    | THE RELLEGIO     |                   |
| Fund Reconciliation  |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| 2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail |  |  |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation 3 TAX OVERRIDE FUND                        |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   |  |  |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation 6 DEBT SERVICE FUND                        |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   |  | ne de la companya de |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation 7 FOUNDATION PERMANENT FUND                |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 0.00   | 0.00   |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation  1 CAFETERIA ENTERPRISE FUND               |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 0.00   | 0.00   | 0.00                            | 0.00                           |  |   |                  |                   |
| Other Sources/Uses Detail                                      |  |  |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |
| Fund Reconciliation 3 OTHER ENTERPRISE FUND                    |  |  |                                 |                                |  |   | 0.00             | 0.00              |
| Expenditure Detail   | 0.00   | 0.00   |                                 |                                |  |   |                  |                   |
| Other Sources/Uses Detail                                      | THE RESERVE OF THE PARTY OF THE |  |                                 |                                | 0.00                                   | 0.00                                    |                  |                   |

Date 4. 6/40/02 7:26 DNA

| Description  | Direct Costs In<br>Services In<br>5750 | nterfund<br>Services Out<br>5750 | Direct/li<br>Support In<br>7350 | ndirect<br>Support Out<br>7350 | Interfund<br>Transfers In<br>8910-8929 | Interfund<br>Transfers Out<br>7610-7629 | Due From<br>9310 | Due To<br>9610 |
|--|--|----------------------------------|---------------------------------|--------------------------------|--|---|------------------|----------------|
| 66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail   | 0.00                                   | 0.00                             |                                 |                                | 0.00                                   | 0.00                                    |                  |                |
| Fund Reconciliation 57 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation        | 0.00                                   | 0.00                             |                                 |                                | 50,000.00                              | 0.00                                    | 0.00             | 0.00           |
| 71 RETIREE BENEFIT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 72 ARTICLE XIII-B FUND    |  |                                  |                                 |                                | 0.00                                   | 0.00                                    | 0.00             | 0.00           |
| Expenditure Detail Other Sources/Uses Detail Fund Reconciliation   |  |                                  |                                 |                                | 0.00                                   | 0.00                                    | 0.00             | 0.00           |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND<br>Expenditure Detail<br>Other Sources/Uses Detail<br>Fund Reconciliation | 0.00                                   | 0.00                             |                                 |                                | 0.00                                   | 0.00                                    | 0.00             | 0.00           |
| G WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation                       |  |                                  |                                 |                                |  |   | 0.00             | 0.00           |
| 95 STUDENT BODY FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation                              |  |                                  |                                 |                                |  |   | 0.00             | 0.0            |
| TOTALS   | 7,280.00                               | (7,280.00)                       | 367,960.00                      | (367,960.00)                   | 11,407,446.00                          | 11,407,445.00                           | 1,030,000.00     | 1,030,000.0    |

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|   | Direct Costs<br>Services In | Services Out           | Direct/In  | Support Out  | Interfund<br>Transfers In | Interfund<br>Transfers Out | Due From   | Due To |
|---|-----------------------------|------------------------|------------|--------------|---------------------------|----------------------------|------------|--------|
| Description   | 5750                        | 5750                   | 7350, 7380 | 7350, 7380   | 8910-8929                 | 7610-7629                  | 9310       | 9610   |
| 01 GENERAL FUND<br>Expenditure Detail                                   | 0.00                        | (49,025.00)            | 0.00       | (428,677.00) |                           |                            |            |        |
| Other Sources/Uses Detail   | 0.00                        | (49,020.00)            | 0.00       | (420,011.00) | 2,900,000.00              | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              |                           |                            | the second |        |
| 99 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail              | 0.00                        | 0.00                   | 0.00       | 0.00         |                           |                            |            |        |
| Other Sources/Uses Detail   | 0.00                        | 0.00                   | 0.00       | 0.00         | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              | 0.00                      | 3.5                        |            |        |
| 1 ADULT EDUCATION FUND  |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail Other Sources/Uses Detail                            | 0.00                        | 0.00                   | 74,899.00  | 0.00         | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   | Market Land                 | Control of the Control |            |              | 0.00                      | 0.00                       |            |        |
| 2 CHILD DEVELOPMENT FUND  |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 49,025.00                   | 0.00                   | 24,547.00  | 0.00         |                           |                            |            |        |
| Other Sources/Uses Detail Fund Reconciliation                           |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| 3 CAFETERIA SPECIAL REVENUE FUND  |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   | 329,231.00 | 0.00         |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation 4 DEFERRED MAINTENANCE FUND                         |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND               |                             | Martin Maria           |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              |                           |                            |            |        |
| 7 SPECIAL RESERVE FUND for Other than Capital Outlay Expenditure Detail |                             |                        |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 2,900,000.00               |            |        |
| Fund Reconciliation   |                             |                        |            |              | 0.00                      | 2,000,000.00               |            |        |
| 8 SCHOOL BUS EMISSIONS REDUCTION FUND                                   |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail Other Sources/Uses Detail                            | 0.00                        | 0.00                   |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            | -            | 0.00                      | 0.00                       |            |        |
| 9 FOUNDATION SPECIAL REVENUE FUND                                       |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   |            |              |                           |                            |            |        |
| Other Sources/Uses Detail Fund Reconciliation                           |                             |                        |            | -            | 0.00                      | 0.00                       |            |        |
| 1 BUILDING FUND   |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   |            |              |                           |                            |            |        |
| Other Sources/Uses Detail Fund Reconciliation                           |                             |                        |            | _            | 0.00                      | 0.00                       |            |        |
| 5 CAPITAL FACILITIES FUND   |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   | 0.00       |              | 507                       |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              |                           |                            |            |        |
| STATE SCHOOL BUILDING LEASE/PURCHASE FUND     Expenditure Detail        | 0.00                        | 0.00                   |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              |                           |                            |            |        |
| 5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail                      | 0.00                        | 0.00                   |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   | 0.00                        | 0.00                   |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| O SPECIAL RESERVE FUND (Capital Outlay)                                 | 0.00                        |                        |            |              |                           |                            |            |        |
| Expenditure Detail Other Sources/Uses Detail                            | 0.00                        | 0.00                   |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   | 74-4-75-50                  |                        |            |              | 0.00                      | 0.00                       |            |        |
| CAP PROJ FUND FOR BLENDED COMPONENT UNITS                               |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail Other Sources/Uses Detail                            | 0.00                        | 0.00                   |            |              | 0.00                      | 0.00                       |            |        |
| Other Sources/Uses Detail Fund Reconciliation                           |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| 1 BOND INTEREST AND REDEMPTION FUND                                     |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  |                             |                        |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation  DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  |                             |                        |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             | 92.04                  |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation 3 TAX OVERRIDE FUND                                 |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  |                             |                        |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              | FERRITE E                 |                            |            |        |
| 6 DEBT SERVICE FUND<br>Expenditure Detail                               |                             |                        |            |              |                           |                            |            |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| 7 FOUNDATION PERMANENT FUND   |                             |                        |            | 0.00         |                           |                            |            |        |
| Expenditure Detail Other Sources/Uses Detail                            | 0.00                        | 0.00                   | 2          |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| 1 CAFETERIA ENTERPRISE FUND   |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   | 0.00       | 0.00         | SHOT TAKE                 |                            |            |        |
| Other Sources/Uses Detail Fund Reconciliation                           |                             |                        |            |              | 0.00                      | 0.00                       |            |        |
| Fund Reconciliation  3 OTHER ENTERPRISE FUND                            |                             |                        |            |              |                           |                            |            |        |
| Expenditure Detail  | 0.00                        | 0.00                   |            | 11.0         |                           |                            | 100        |        |
| Other Sources/Uses Detail   |                             |                        |            |              | 0.00                      | 0.00                       |            |        |

| Description   | Direct Costs<br>Services In<br>5750 | Interfund<br>Services Out<br>5750 | Direct/li<br>Support In<br>7350, 7380 | ndirect<br>Support Out<br>7350, 7380 | Interfund<br>Transfers In | Interfund<br>Transfers Out | Due From   | Due To |
|---|-------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------|---------------------------|----------------------------|------------|--------|
| 66 WAREHOUSE REVOLVING FUND<br>Expenditure Detail             |                                     |                                   | 1000, 1000                            | 7330, 7380                           | 8910-8929                 | 7610-7629                  | 9310       | 9610   |
| Other Sources/Uses Detail                                     | 0.00                                | 0.00                              |                                       |                                      |                           |                            |            |        |
| Fund Reconciliation   |                                     |                                   |                                       |                                      | 0.00                      | 0.00                       |            |        |
| 67 SELF-INSURANCE FUND Expenditure Detail                     |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Other Sources/Uses Detail                                     | 0.00                                | 0.00                              |                                       |                                      |                           |                            |            |        |
| Fund Reconciliation   |                                     | 1.0                               |                                       |                                      | 0.00                      | 0.00                       |            |        |
| 71 RETIREE BENEFIT FUND Expenditure Detail                    | 100                                 |                                   |                                       |                                      |                           |                            |            |        |
| Other Sources/Uses Detail                                     |                                     |                                   |                                       |                                      |                           |                            | e sa to sa |        |
| Fund Reconciliation   |                                     | Add to the state of               | chi di                                |                                      | 0.00                      | 0.00                       |            |        |
| 72 ARTICLE XIII-B FUND Expenditure Detail                     |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Other Sources/Uses Detail                                     |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Fund Reconciliation   |                                     |                                   |                                       |                                      | 0.00                      | 0.00                       |            |        |
| 3 FOUNDATION PRIVATE-PURPOSE TRUST FUND<br>Expenditure Detail |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Other Sources/Uses Detail                                     | 0.00                                | 0.00                              |                                       |                                      |                           |                            |            |        |
| Fund Reconciliation   |                                     |                                   |                                       |                                      | 0.00                      | 0.00                       |            |        |
| 6 WARRANT/PASS-THROUGH FUND                                   |                                     |                                   |                                       |                                      |                           | -50 (0.00 %)               |            |        |
| Expenditure Detail Other Sources/Uses Detail                  |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Fund Reconciliation   |                                     |                                   |                                       |                                      |                           |                            |            |        |
| 5 STUDENT BODY FUND   |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Expenditure Detail  |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Other Sources/Uses Detail                                     |                                     |                                   |                                       |                                      |                           |                            |            |        |
| Fund Reconciliation TOTALS                                    | 40.005.00                           |                                   |                                       |                                      |                           |                            |            |        |
|   | 49,025.00                           | (49,025.00)                       | 428,677.00                            | (428,677.00)                         | 2,900,000.00              | 2,900,000.00               |            |        |

| addition to all items in the First Tier.  | nd<br>v - the Second Tier is in |                                 |   |  |                             |   |
|---|---------------------------------|---------------------------------|---|--|-----------------------------|---|
| Criteria  |                                 | Standard                        |   |  |                             |   |
| AVERAGE DAILY ATTENDANCE  |                                 | ADA has not been ov             | erestimated in 1) The first<br>or more of the previous the<br>ng variance levels: | Solitative English visit in the        |                             |   |
|   |                                 | Variance Level                  |   |  | ADA R                       | ange  |
|   |                                 | 1.0<br>1.0<br>1.0<br>1.0<br>1.0 | 25<br>20<br>15  | 0<br>301<br>1,001<br>30,001<br>400,001 | to<br>to<br>to<br>to<br>and | 300<br>1,000<br>30,000<br>400,000<br>Over     |
| Your Variance Level is: 1. (Based on Form A, lines 3, 6, and 25, REVE   | .020<br>ENUE LIMIT Column.)     |                                 |   |  |                             |   |
| ADA Variance Level  |                                 |                                 |   |  |                             |   |
| Fiscal Year   | Budget<br>ADA                   |                                 | Actual<br>ADA   |  |                             | Variance Level<br>Budget divided by<br>Actual |
| Third Prior Year (2000/01)<br>Second Prior Year (2001/02)   | 19,609.00<br>19,858.00          |                                 | 19,259.00<br>20,107.00  |  |                             | 1.0182<br>.9876                               |
| SENSE DE LA CONTRACTOR DE  | 20,747.00                       |                                 | 20,690.00   | Sharehard Share                        |                             | 1.0028  |
| 시장 시간 이 나는 맛을 다면 가지를 가게 되었다. 그런 그는 그는 그는 그는 그를 다 그리고 그를 다 그를 다 그리고 그를 다 그를 다 그리고 그를 다 그를 다 그리고 그리고 그를 다 그리고 |                                 |                                 |   |  |                             |   |
| First Prior Year (2002/03)  Comparison to ADA Standard  | 20,171.00                       |                                 |   |  |                             |   |
|   |                                 | indard (has not overestin       | nated ADA in excess of the  | standard ADA v                         | variance le                 | vel for your                                  |
| Comparison to ADA Standard  a. Based on the data reported, your   | district meets the 1st ADA Sta  |                                 |   |  |                             |   |
| Based on the data reported, your size district in 2002/03).      Based on the data reported, your   | district meets the 1st ADA Sta  |                                 |   |  |                             |   |
| Based on the data reported, your size district in 2002/03).      Based on the data reported, your   | district meets the 1st ADA Sta  |                                 |   |  |                             |   |
| Based on the data reported, your size district in 2002/03).      Based on the data reported, your   | district meets the 1st ADA Sta  |                                 |   |  |                             |   |
| Comparison to ADA Standard  a. Based on the data reported, your size district in 2002/03).  b. Based on the data reported, your   | district meets the 1st ADA Sta  |                                 |   |  |                             |   |

33 67173 Form 01CS

|  |  | Standard                                 |                                      |             |  |
|--|--|--|--------------------------------------|-------------|--|
| 2. DEFICIT SPENDING  |  | Deficit spending (Expenditures plus Of   | ther Financing Uses excee            | ds Revenu   | ıes  |
|  |  | plus Other Financing Sources) in the 1   | ) First and second prior y           | ears OR     |  |
|  |  | 2) First and third prior years has not e | xceeded the following vari           | ance levels | s:   |
|  |  | Variance Level                           |                                      | ADA Ra      | ange   |
|  |  | .0165                                    | 0                                    | to          | 300  |
|  |  | .0132                                    | 301                                  | to          | 1,000  |
|  |  | .0099                                    | 1,001                                | to          | 30,000   |
|  |  | .0066                                    | 30,001                               | to          | 400,000  |
|  |  | .0033                                    | 400,001                              | and         | Over   |
| Your Variance Level is:  | .0099  |  |                                      |             |  |
| Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)  |  |  |                                      |             |  |
|  |  |  |                                      |             |  |
| eficit Spending Variance Level (Form 01)   |  |  |                                      |             |  |
|  |  | prior years and the hudget year          |                                      |             |  |
| Determine the ratio of deficit spending to<br>Enter total expenditures and any deficit s   | expenditures for each of the three<br>spending from Form 01:   |  |                                      |             |  |
| Determine the ratio of deficit spending to   | o expenditures for each of the three<br>spending from Form 01:<br>Operating  | Defici                                   |                                      |             | Variance Level   |
| Determine the ratio of deficit spending to<br>Enter total expenditures and any deficit   | o expenditures for each of the three<br>spending from Form 01:<br>Operating<br>Expenditure   |  |                                      | De          | Variance Level<br>eficit Spending divided                          |
| Determine the ratio of deficit spending to<br>Enter total expenditures and any deficit s   | o expenditures for each of the three<br>spending from Form 01:<br>Operating<br>Expenditure<br>(Form 01, Sec. B)  | Defici                                   | ng *                                 | De          |  |
| Determine the ratio of deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and Enter total expension expe | o expenditures for each of the three<br>spending from Form 01:<br>Operating<br>Expenditure   | Defici<br>Spendir                        | ng *                                 | De          | eficit Spending divided  |
| Determine the ratio of deficit spending to<br>Enter total expenditures and any deficit s   | o expenditures for each of the three<br>spending from Form 01:<br>Operating<br>Expenditure<br>(Form 01, Sec. B)  | Defici<br>Spendir                        | ng *<br>Sec. E)                      | De          | eficit Spending divided<br>by Expenditure                          |
| Determine the ratio of deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and Enter total expension expe | o expenditures for each of the three spending from Form 01:  Operating Expenditure (Form 01, Sec. B) 127,096,365.00  | Defici<br>Spendir<br>(Form 01, S         | ng *<br>Sec. E)<br>0.00              | De          | eficit Spending divided<br>by Expenditure<br>.0000                 |
| Determine the ratio of deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and Enter total expension expe | O expenditures for each of the three spending from Form 01:  Operating Expenditure (Form 01, Sec. B) 127,096,365.00 142,151,243.00   | Defici<br>Spendir<br>(Form 01, S         | ng * Sec. E) 0.00 0.00               | De          | eficit Spending divided<br>by Expenditure<br>.0000                 |
| Determine the ratio of deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and Enter total expension expe | O expenditures for each of the three spending from Form 01:  Operating Expenditure (Form 01, Sec. B) 127,096,365.00 142,151,243.00 154,899,968.00 143,475,523.00   | Defici<br>Spendir<br>(Form 01, 5         | ng * Sec. E) 0.00 0.00 6,289.00      | De          | eficit Spending divide<br>by Expenditure<br>.0000<br>.0000         |
| Determine the ratio of deficit spending to Enter total expenditures and any deficit senter total expension and any | O expenditures for each of the three spending from Form 01:  Operating Expenditure (Form 01, Sec. B) 127,096,365.00 142,151,243.00 154,899,968.00 143,475,523.00  ositive number; if not deficit spendi  | Defici<br>Spendir<br>(Form 01, 5         | ng * Sec. E) 0.00 0.00 6,289.00      | De          | eficit Spending divided<br>by Expenditure<br>.0000<br>.0000        |
| Determine the ratio of deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending to Enter total expending total expension expensi | O expenditures for each of the three spending from Form 01:  Operating Expenditure (Form 01, Sec. B) 127,096,365.00 142,151,243.00 154,899,968.00 143,475,523.00  ositive number; if not deficit spendi  | Defici<br>Spendir<br>(Form 01, 5         | ng * Sec. E) 0.00 0.00 6,289.00      | De          | eficit Spending divided<br>by Expenditure<br>.0000<br>.0000        |
| Determine the ratio of deficit spending to Enter total expenditures and any deficit spending to Enter total expenditures and any deficit spending Year  Fiscal Year  Third Prior Year (2000/01)  Second Prior Year (2001/02)  First Prior Year (2002/03)  Budget Year (2003/04)  * If deficit spending, enter amount as a post of the prior Year (2003/04)  Comparison to Deficit Spending Standar   | O expenditures for each of the three spending from Form 01:  Operating Expenditure (Form 01, Sec. B) 127,096,365.00 142,151,243.00 154,899,968.00 143,475,523.00  ositive number; if not deficit spendid | Defici<br>Spendir<br>(Form 01, 5         | ng * Sec. E) 0.00 0.00 6,289.00 0.00 |             | eficit Spending divide<br>by Expenditure<br>.0000<br>.0000<br>.041 |

b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard

deficit spending variance level for your size district in 2002/03 and 2000/01).

|  |  | Available reserves are not less than the follo  | owing percentages as  | applied to | total                        |
|--|--|---|---|------------|------------------------------|
|  |  | expenditures*, transfers out, and other uses Code Section 33128):   |   |            |                              |
|  |  | Percentage Level  |   | ADA Rai    | 200                          |
|  |  | 5% or 50,000 (greater of)   | 0   | to         | 300                          |
|  |  | 4% or 50,000 (greater of)   | 301   | to         | 1,000                        |
|  |  | 3%  | 1,001   |            |                              |
|  |  | 2%  |   | to         | 30,000                       |
|  |  | 1%  | 30,001<br>400,001   | to<br>and  | 400,000<br>Over              |
| ur Minimum Reserv                      | ve Level is:<br>es 3, 6, and 25, REVENUE LIMIT Column.)  | 3%  |   |            |                              |
| n Administrative Un                    | it of a Special Education Local Plan Area (SE  | LPA) may exclude the distribution of revenues to its particular.  | articipating members.   |            |                              |
|  | ss-through Funds Reserve Exclusion a. Does your office choose to exclude the pas b. If yes, enter the name(s) of the SELPA(s): | ss-through funds distributed to a SELPA(s) from the re  | eserve calculation?   | <u>No</u>  | )                            |
| 2.                                     | Does your office serve as the Administrativ     If no, pass-through funds cannot be exclud                                     |   |   | No         | )                            |
| 3.                                     | Object 7213 (This amount extr<br>Object 7221 (This amount extr<br>Object 7222 (This amount extr                                | acts from funds 01 and 06, resources 3300-3499, 650 acts from funds 01 and 06, resources 3300-3499, 650 acts from funds 01 and 06, resources 3300-3499, 650 acts from funds 01 and 06, resources 3300-3499, 650 acts from funds 01 and 06, resources 3300-3499, 650 to be expluded: | 0 and 6510, budget)<br>0 and 6510, budget)<br>0 and 6510, budget) |            | 0.0                          |
|  | rel (Funds 01, 17 & 72)  |   |   |            |                              |
|  | Recommended Reserve Amount & B) Budge added Reserve Amount   | eted Reserve Amount:  |   |            |                              |
| 1.                                     | Total expenditures, transfers out, and other u (Fund 01, Objects 1000-7999)  | ses   |   |            | 143,475,523.00               |
| 2.                                     | Special Education Pass-through Funds   |   |   |            | 0.00                         |
|  | (Special Education Pass-through Funds Rese   | erve Exclusion Section, Line 3)   |   |            |                              |
|  | Net Expenditures, Transfers Out, and Other L<br>(Line A1 less Line A2)   | Jses  |   |            | 143,475,523.00               |
|  | Recommended minimum reserve percentage   |   |   |            | 39                           |
|  | Total (Line A3 x Line A4)  |   |   |            | 4,304,265.69                 |
| 4.                                     |  |   |   |            | 4,304,203.08                 |
| 4.<br>5.<br>6.                         | Recommended minimum reserve amount for (Line A5 or the greater of Line A5 or \$50,000  |   |   |            |                              |
| 4.<br>5.<br>6.                         | (Line A5 or the greater of Line A5 or \$50,000   | for a district with less than 1,001 ADA)  |   |            |                              |
| 4.<br>5.<br>6.<br>B. <u>Budgeted R</u> | (Line A5 or the greater of Line A5 or \$50,000   | for a district with less than 1,001 ADA)  FOR RESERVES MUST BE UNRESTRICTED)  |   |            | 4,304,265.69                 |
| 4.<br>5.<br>6.<br>B. <u>Budgeted R</u> | (Line A5 or the greater of Line A5 or \$50,000  Reserve Amount (AMOUNTS DESIGNATED F   | for a district with less than 1,001 ADA)  OR RESERVES MUST BE UNRESTRICTED)  nated for Economic Uncertainties (Col. D - #9770)  |   |            | 4,304,265.69<br>4,323,485.00 |
| 4. 5. 6. B. <u>Budgeted R</u> 1. 2.    | (Line A5 or the greater of Line A5 or \$50,000   | for a district with less than 1,001 ADA)  OR RESERVES MUST BE UNRESTRICTED)  nated for Economic Uncertainties (Col. D - #9770)  appropriated Account (Col. D - #9790)   |   |            |                              |

|            | 5. Article XIII-B Fund                                       | (Fund 72) - Budgeted in DEU Account #9770  |   | 0.00          |
|------------|--|--|---|---------------|
|            | 6. Article XIII-B Fund                                       | (Fund 72) - Budgeted in the Unappropriated A   | count #9790   | 0.00          |
|            |  | JNRESTRICTED Reserves  |   | 10,307,935.00 |
| Comparis   | son to Minimum Reserve Standa                                | rd   |   |               |
| a.         | Based on the data reported, yo                               | our district's budget year reserve amounts mee   | the recommended reserve amount for your size distri | ct.           |
|            |  |  |   |               |
|            |  |  |   |               |
|            |  |  |   |               |
|            |  |  |   |               |
| SUPPLE     | MENTAL INFORMATION   |  |   |               |
| SUFFLER    | WENTAL INFORMATION   |  |   |               |
| Α.         |  | ar projection for the General Fund, if ending fur<br>ent fiscal years, please explain the contributing |   |               |
|            |  |  |   |               |
|            |  |  |   |               |
|            |  |  |   |               |
| В.         | Change in Fund Balance (Form Determine the change in fund by | n 01, Line F-2) calance for the budget and two prior years   |   |               |
| Fi         |  | Ending Fund  | Net Inc./(Dec.)                                     | Percentage    |
| Fiscal Yea | rior Year (2001/02)  | Balance<br>15,098,535.00   | Over Prior Year                                     | Inc./(Dec.)   |
|            | Year (2002/03)   | 8,732,246.00   | (6,366,289.00)                                      | -42.16%       |
|            | ear (2003/04)  | 11,356,915.54  | 2,624,669.54  | 30.06%        |
|            |  | nd balance has declined for the last two fiscal  | years:  |               |
|            |  |  |   |               |
|            |  |  |   |               |
|            |  |  |   |               |
|            |  |  |   |               |

C. Components of Ending Fund Balance

|             | <ol> <li>Is the sum of the components of ending fund balance (Form 01, Lines F.2.a. and F.2.b., Column F)<br/>greater than the ending fund balance (Form 01, Line F.2., Column F)?</li> </ol>  | No |  |
|-------------|--|----|--|
|             | <ol><li>If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 01,<br/>Line F.2.d., Column F) is positive or zero.</li></ol>   |    |  |
| D. <u>I</u> | Funding On-going General Fund Expenditures with One-time Resources   |    |  |
|             | <ol> <li>Does your budget include the use of one-time resources to fund more than 1% of on-going General Fund<br/>operating expenditures?</li> </ol>   | No |  |
|             | <ol><li>If yes, what percentage of on-going General Fund operating expenditures does it represent? Explain how the<br/>one-time resources will be replaced to continue funding the on-going expenditures in the following years:</li></ol> |    |  |
| -           |  |    |  |
| -           |  |    |  |

# E. Analysis of Change in Special Education Funding

| 6500       8091       Special Education ADA Transfer       2,992,824.00       2,952,         6500       8097       Property Tax Transfers       0.00         6500       8311       Special Education Master Plan - Current Year       0.00         6500       8791-       Special Education SELPA Transfers from Districts,       7,080,819.00       7,718,         Less:6500       7221-       Special Education SELPA Transfers to Districts,       0.00       0.00         3310       8181       Special Education, Entitlement Per UDC       2,204,080.00       2,204,         Total Revenues       12,277,723.00       12,875,                |            |               |   | 2002/03         | 2003/04       |
|--|------------|---------------|---|-----------------|---------------|
| Special Education Master Plan - Current Year   0.00  | Resource   | <u>Object</u> | Description   | Actual          | Budget        |
| 6500         8311         Special Education Master Plan - Current Year         0.00           6500         8791-         Special Education SELPA Transfers from Districts,         7,080,819.00         7,718,           8793         County Offices, or JPAs         7,080,819.00         7,718,           Less:6500         7221-         Special Education SELPA Transfers to Districts,         0.00           7223         County Offices, or JPAs         0.00           3310         8181         Special Education, Entitlement Per UDC         2,204,080.00         2,204,           Total Revenues         12,277,723.00         12,875, | 6500       | 8091          | Special Education ADA Transfer                                    | 2,992,824.00    | 2,952,810.00  |
| Special Education SELPA Transfers from Districts,   Special Education SELPA Transfers from Districts,   County Offices, or JPAs   7,080,819.00   7,718,  | 3500       | 8097          | Property Tax Transfers  | 0.00            | 0.00          |
| 8793 County Offices, or JPAs 7,080,819.00 7,718,  Less:6500 7221- Special Education SELPA Transfers to Districts, 7223 County Offices, or JPAs 0.00  3310 8181 Special Education, Entitlement Per UDC 2,204,080.00 2,204,  Total Revenues 12,277,723.00 12,875,  | 3500       | 8311          | Special Education Master Plan - Current Year                      | 0.00            | 0.00          |
| Less:6500 7221- Special Education SELPA Transfers to Districts, 7223 County Offices, or JPAs 0.00 3310 8181 Special Education, Entitlement Per UDC 2,204,080.00 2,204,  Total Revenues 12,277,723.00 12,875,   | 500        | 8791-         | Special Education SELPA Transfers from Districts,                 |                 |               |
| Less:6500         7221- 7223         Special Education SELPA Transfers to Districts, County Offices, or JPAs         0.00           3310         8181         Special Education, Entitlement Per UDC         2,204,080.00         2,204,080.00           Total Revenues         12,277,723.00         12,875,  |            | 8793          | County Offices, or JPAs   | 7,080,819.00    | 7,718,215.00  |
| 3310 8181 Special Education, Entitlement Per UDC 2,204,080.00 2,204,  Total Revenues 12,277,723.00 12,875,   | _ess:6500  | 7221-         | Special Education SELPA Transfers to Districts,                   |                 |               |
| Total Revenues 12,277,723.00 12,875,   |            | 7223          | County Offices, or JPAs   | 0.00            | 0.00          |
|  | 3310       | 8181          | Special Education, Entitlement Per UDC                            | 2,204,080.00    | 2,204,080.00  |
| Percentage of Change   |            |               | Total Revenues  | 12,277,723.00   | 12,875,105.00 |
|  |            |               | Percentage of Change  |                 | 4.87%         |
| Provide an explanation if the percentage of change reflects an increase or decrease greater than 5%:   | Provide an | explanatio    | n if the percentage of change reflects an increase or decrease gr | reater than 5%: |               |

# F. Multiyear Commitments

Complete the following table for all significant multiyear commitments for the budget year and the following two years (include debt for all funds here). Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the 2003/04 fiscal year and the following two years, and the funding source of the payment. If the source of the payment is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

|   |            | Balance                         | 2003/04            | 2004/05            | 2005/06            | F1/01: -1.0 -1.1              |
|---|------------|---------------------------------|--------------------|--------------------|--------------------|-------------------------------|
| True of Commitment                          | # of Years | July 1, 2003                    | Payment<br>(P & I) | Payment<br>(P & I) | Payment<br>(P & I) | Fund/Object Code/<br>Resource |
| Type of Commitment General Obligation Bonds | # Of Years | Principal Only<br>89,905,000.00 | 7,559,022.00       | 7,069,390.00       |                    | Sp Tax Assessment             |
| State School Building Loans                 | 20         | 69,903,000.00                   | 7,339,022.00       | 7,009,390.00       | 7,090,720.00       | Op Tax Assessment             |
| Other Postemployment Benefits               | 10         | 2,404,574.00                    | 700,000.00         | 700,000.00         | 700.000.00         | General Purpose Fund          |
| Compensated Absences                        | 10         | 923,411.00                      | 60,000.00          | 60,000.00          |                    | General Purpose Fund          |
| Certificate of Participation                |            |                                 |                    |                    |                    |                               |
| Capital Leases                              |            | 0.00                            |                    |                    |                    |                               |
| Other Commitments:                          |            |                                 |                    |                    |                    |                               |
|   |            |                                 |                    |                    |                    |                               |
|   |            |                                 |                    |                    |                    |                               |
|   |            |                                 |                    |                    |                    |                               |
| Comments:                                   |            |                                 |                    |                    |                    |                               |
|   |            |                                 |                    |                    |                    |                               |
|   |            |                                 |                    |                    |                    |                               |
|   |            |                                 |                    |                    |                    |                               |

| Determine the change in contributions for the budget and prior years.  |              |
|--|--------------|
| Third Prior Year (2000/01) - Optional  |              |
| Contributions (Form 01, Unrestricted Column, Line D3)  |              |
| Second Prior Year (2001/02) - Optional   |              |
| Contributions (Form 01, Unrestricted Column, Line D3)  |              |
| Percentage of change over prior year   | 0.00         |
| First Prior Year (2002/03)   |              |
| Contributions (Form 01, Unrestricted Column, Line D3)  | (3,463,183.0 |
| Percentage of change over prior year   | 0.00         |
| Budget Year (2003/04)  |              |
| Contributions (Form 01, Unrestricted Column, Line D3)  | (3,803,249.0 |
| Percentage of change over prior year   | 9.82         |
|  |              |
| Provide an explanation if the percentage of change in contributions for the budget year reflects an increase great | er than 10%: |
|  |              |
|  |              |
|  |              |
|  |              |
|  |              |
|  |              |
|  |              |
|  |              |

1. Are the health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method?

Pay-as-you-go

2. If accounted for on a pay-as-you-go basis, please disclose the following:

|                                    | Budget Year |            |            |
|------------------------------------|-------------|------------|------------|
| Fiscal Year                        | 2003/04     | 2004/05    | 2005/06    |
| No. of Retirees Receiving Benefits | 79.00       | 79.00      | 79.00      |
| Total Annual Cost                  | 705,334.00  | 775,867.00 | 853,454.00 |
| Annual District Contribution       | 705,334.00  | 775,867.00 | 853,454.00 |
| Annual Retiree Contribution        | 0.00        | 0.00       | 0.00       |

- 3. If your plan provides Health and Welfare benefits for retirees over the age of 65:
  - a. What is the unfunded liability for providing this benefit?
  - b. Enter the date of the actuarial report (refer to Education Code Section 42140) used as a basis for determining the unfunded liability.

### 2003/04 July 1 Budget (Single Adoption) 01 General Fund School District Criteria & Standards Review First Tier

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| 1. | Temporary Borrowings Between Funds   |
|----|--|
|    | Identify all transfers between funds which are accounted for as temporary borrowings for the budget year pursuant to Education Code Section 42603. For each borrowing, please identify the funds involved, the amount borrowed, the estimated repayment date, and the purpose for the temporary borrowing:   |
|    | None.  |
|    |  |
|    |  |
|    |  |
| J. | Status of Capital Projects   |
|    | Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns: |
|    | None, all capital projects are funded by Capital Projects Funds.   |
|    |  |
|    |  |
|    |  |
|    |  |
| K. | Contingent Liabilities   |
|    | Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that may impact the budget.   |
|    | None   |
|    |  |
|    |  |
|    |  |
|    |  |

#### L. Status of Employee Salary and Benefit Negotiations

\*\*\*PLEASE NOTE\*\*\* 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 with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with Government Code Section 3547.5 will satisfy this salary settlement notification requirement. (Refer to CDE Management Advisory 92-01, dated May 15, 1992.) The governing board must certify to the validity of the analysis. 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 the district superintendent.

#### Certificated Employees

| Enter the number of certificated FTEs included in the budget.   | 1,203.98                              |
|---|---------------------------------------|
| <ol><li>Enter the number of certificated FTEs included in the prior year's<br/>second interim report.</li></ol>                         | 1,256.03                              |
| <ol><li>Are salary and benefit negotiations for the certificated bargaining unit settled<br/>for the budget year? (Yes/No/NA)</li></ol> | Yes                                   |
| If settled, indicate the following:   |                                       |
| a. Total cost of the salary settlement.   | no impact budget year                 |
| b. Amount of salary settlement included in the budget.  |                                       |
| c. Period of agreement.   |                                       |
| d. Percentage of change in salary over the prior year's salary schedule:  |                                       |
| Fiscal Year   | % Change in Salary<br>Over Prior Year |
| Current Year (2002/03)  |                                       |
| Budget Year (2003/04)   | 0.00%                                 |
| First Subsequent Year (2004/05) Second Subsequent Year (2005/06)  |                                       |
| e. Is salary increase on-going or a one-time bonus?   |                                       |
| If not settled, indicate the following:   |                                       |
| a. Enter the costs of a 1% increase in Salary and Statutory Benefits  |                                       |
| b. Are any tentative salary increases included in the budget? (Yes/No/NA)   |                                       |
| c. If yes, how much for each of the following: 1. Salaries  |                                       |
| Health and Welfare Benefits   |                                       |
| . Are Step and Column adjustments included in the budget? (Yes/No/NA)   | Yes                                   |
|   |                                       |

Indicate the following for the budget and subsequent two years:

|                                  | Cost of Step & Col. | % Change In Step |
|----------------------------------|---------------------|------------------|
| Fiscal Year                      | Adjustment          | & Col. Over P.Y. |
| Current Year (2002/03)           | 1,339,000.00        |                  |
| Budget Year (2003/04)            | 1,437,276.00        | 7.34%            |
| First Subsequent Year (2004/05)  | 1,566,630.00        | 9.00%            |
| Second Subsequent Year (2005/06) | 1,707,627.00        | 9.00%            |

### 2003/04 July 1 Budget (Single Adoption) 01 General Fund School District Criteria & Standards Review First Tier

| . Are changes in health benefit costs included in the budget? (Yes/No/NA)                                 | Yes                                 |
|---|-------------------------------------|
|   |                                     |
|   | % Change in Health                  |
| Fiscal Year   | Benefits Over P.Y.                  |
| Budget Year (2003/04)   | 15.00%                              |
| First Subsequent Year (2004/05)   | 10.00%                              |
| Second Subsequent Year (2005/06)  | 10.00%                              |
| . List the significant contract changes and the cost impact of each change (i.e., class size, hours of em | nployment, leave of absence, etc.). |
|   |                                     |
|   |                                     |
|   |                                     |
|   |                                     |
| Identify the source of funding that will be used to support multiyear salary and benefits commitments.    |                                     |
|   |                                     |
|   |                                     |
|   |                                     |
|   |                                     |

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# Classified Employees

| 1. | Enter the number of classified FTEs included in the budget.                                  |                                 | 683.45                                  |
|----|--|---------------------------------|---|
| 2. | Enter the number of classified FTEs included in the prior yea                                | r's                             |   |
|    | second interim report.   |                                 | 738.34                                  |
|    |  |                                 |   |
| 3. | Are salary and benefit negotiations for the classified bargaini the budget year? (Yes/No/NA) | ng unit settled for             | Yes                                     |
|    | and staget year. (You'ld, IV)  |                                 | 165                                     |
|    | If settled, indicate the following:  |                                 |   |
|    | a. Total cost of the salary settlement.  |                                 | no impact budget year                   |
|    | b. Amount of salary settlement included in the bud   | dget.                           |   |
|    | c. Period of agreement.  |                                 |   |
|    |  |                                 |   |
|    | d. Percentage of change in salary over the prior y   | ear's salary schedule:          |   |
|    | Fiscal Year  |                                 | % Change in Salary<br>Over Prior Year   |
|    | Current Year (2002/03)   |                                 | Over Prior Year                         |
|    | Budget Year (2003/04)  |                                 |   |
|    | First Subsequent Year (2004/05)  |                                 | - 14 - 14 - 14 - 14 - 14 - 14 - 14 - 14 |
|    | Second Subsequent Year (2005/06)   |                                 |   |
|    | e. Is salary increase on-going or a one-time bonus   | 5?                              |   |
|    |  |                                 |   |
|    | If not settled, indicate the following:  |                                 |   |
|    | a. Enter the costs of a 1% increase in Salary and  | Statutory Benefits              |   |
|    | b. Are any tentative salary increases included in the  | ne budget? (Yes/No/NA)          |   |
|    | c. If yes, how much for each of the following:   |                                 |   |
|    | 1. Salaries  |                                 |   |
|    | <ol><li>Health and Welfare Benefits</li></ol>  |                                 |   |
| 4. | Are Step and Column adjustments included in the budget? (Ye                                  | es/No/NA)                       | Yes                                     |
|    |  |                                 |   |
|    | Indicate the following for the budget and subsequent two years                               | s:                              |   |
|    |  | Cost of Step & Col.             | % Change In Step                        |
|    | Fiscal Year  | Adjustment                      | & Col. Over P.Y.                        |
|    | Current Year (2002/03)   | 276,095.00                      |   |
|    | Budget Year (2003/04)<br>First Subsequent Year (2004/05)                                     | 237,703.00                      | -13.91%                                 |
|    | Second Subsequent Year (2005/06)   | <u>254,342.00</u><br>272,146.00 | 7.00%<br>7.00%                          |
|    | esseria eascequent rear (2000/00)  | 272,140.00                      | 7.00%                                   |
| 5. | Are changes in health benefit costs included in the budget? (Y                               | (es/No/NA)                      | Yes                                     |
|    |  |                                 | % Change in Health                      |
|    | Fiscal Year  |                                 | Benefits Over P.Y.                      |
|    | Budget Year (2003/04)  |                                 | 15.00%                                  |
|    | First Subsequent Year (2004/05)  |                                 | 10.00%                                  |
|    | Second Subsequent Year (2005/06)   |                                 | 10.00%                                  |

Palm Springs Unified Riverside County

# 2003/04 July 1 Budget (Single Adoption) 01 General Fund School District Criteria & Standards Review First Tier

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| 6. | List the significant contract changes and the cost impact of each change (i.e., differential pay, hours of employment, leave of absence, etc.). |
|----|---|
|    |   |
|    |   |
|    |   |
|    |   |
|    |   |
| 7. | Identify the source of funding that will be used to support multiyear salary and benefits commitments.  |
|    |   |
|    |   |
|    |   |
|    |   |
|    |   |

| Criteria  1. AVERAGE DAILY ATTENDANCE  |  | Standard  ADA has not been overestimated in 1) (2002/03) OR 2) Two or more of the pmore than the following variance levels   | previous three years by                |                             |   |
|--|--|--|--|-----------------------------|---|
|  |  | Variance Level   |  | ADA R                       | ange                                      |
|  |  | 1.030<br>1.025<br>1.020<br>1.015<br>1.010  | 0<br>301<br>1,001<br>30,001<br>400,001 | to<br>to<br>to<br>to<br>and | 300<br>1,000<br>30,000<br>400,000<br>Over |
| Your Variance Level is: 1.0 (Based on Form A, lines 3, 6, and 25, REVE   |  |  |  |                             |   |
| ADA Variance Level   |  | LIAN CONTRACTOR OF THE CONTRAC |  | Salevil z-                  |   |
| Determine the ratio of budgeted ADA to actu<br>Enter ADA data from the Form A<br>(Form A, line 16, REVENUE LIMIT Column.             |  | Actua  | la l                                   |                             | Variance Level<br>Budget divided by       |
| Fiscal Year  | ADA  | ADA  |  |                             | Actual                                    |
| Third Prior Year (2000/01)<br>Second Prior Year (2001/02)<br>First Prior Year (2002/03)  | 0.00<br>203.00<br>210.00   |  | 203.00<br>196.00<br>218.00             |                             | .0000<br>1.0357<br>.9633                  |
|  | Andrew Control of the |  |  |                             |   |
| Comparison to ADA Standard   |  |  |  |                             |   |
| <ul> <li>a. Based on the data reported, your your size district in 2002/03).</li> <li>b. Based on the data reported, your</li> </ul> | district meets the 2nd ADA Sta   | andard (has not overestimated ADA in ex  |  |                             |   |
| Based on the data reported, your your size district in 2002/03).   | district meets the 2nd ADA Sta   |  |  |                             |   |
| your size district in 2002/03).  b. Based on the data reported, your   | district meets the 2nd ADA Sta   |  |  |                             |   |
| <ul><li>a. Based on the data reported, your your size district in 2002/03).</li><li>b. Based on the data reported, your</li></ul>    | district meets the 2nd ADA Sta   |  |  |                             |   |
| <ul><li>a. Based on the data reported, your your size district in 2002/03).</li><li>b. Based on the data reported, your</li></ul>    | district meets the 2nd ADA Sta   |  |  |                             |   |

#### 2003/04 July 1 Budget (Single Adoption) 11 Adult Education Fund Special Revenue Fund School District Criteria & Standards Review

33 67173 Form 11CS

Criteria
2. DEFICIT SPENDING

Standard

Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

| Variance Level |       | ADA Range |     |         |  |
|----------------|-------|-----------|-----|---------|--|
|                | .0165 | 0         | to  | 300     |  |
|                | .0132 | 301       | to  | 1,000   |  |
|                | .0099 | 1,001     | to  | 30,000  |  |
|                | .0066 | 30,001    | to  | 400,000 |  |
|                | .0033 | 400 001   | and | Over    |  |

Your Variance Level is:

.0099

(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 11)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.

Enter total expenditures and any deficit spending from Form 11:

|                             | Operating         | Deficit           | Variance Level           |
|-----------------------------|-------------------|-------------------|--------------------------|
|                             | Expenditure       | Spending *        | Deficit Spending divided |
| Fiscal Year                 | (Form 11, Sec. B) | (Form 11, Sec. E) | by Expenditure           |
| Third Prior Year (2000/01)  | 899,323.00        | 0.00              | .0000                    |
| Second Prior Year (2001/02) | 1,012,750.00      | 10,259.00         | .0101                    |
| First Prior Year (2002/03)  | 1,355,050.00      | 40,481.00         | .0299                    |
| Budget Year (2003/04)       | 912,829.00        | 0.00              | .0000                    |

<sup>\*</sup> If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

#### Comparison to Deficit Spending Standard

- a. Based on the data reported, your district had a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02. Please explain below or on a separate attachment why your district's deficit spending levels are in excess of the standard deficit spending variance level.
- Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2000/01).

| Both, current and budget, fiscal years are projected conservatively. | FY 2002/03 estimated actuals contains a high level of expenditures. | The year end closing process |
|--|---|------------------------------|
| should reduce the deficit level.                                     |   |                              |
|  |   |                              |

### 2003/04 July 1 Budget (Single Adoption) 11 Adult Education Fund Special Revenue Fund School District Criteria & Standards Review

33 67173 Form 11CS

| SUPPLE  | MENTAL IN  | IFORMATION                              |  |                             |             |
|---------|--|---|--|-----------------------------|-------------|
| Α.      | THE RESERVE OF THE PARTY OF THE | n Fund Balance<br>e the change in fund  | palance for the budget and two prior years.  |                             |             |
|         | F: 134   |   | Ending Fund  | Net Inc./(Dec.)             | Percentage  |
|         | Fiscal Yea   | rior Year (2001/02)                     | Balance (Form 11, Line F-2)<br>114,874.00  | Over Prior Year             | Inc./(Dec.) |
|         |  | Year (2002/03)                          | 74,393.00  | (40,481.00)                 | -35.24%     |
|         | Budget Ye  | ear (2003/04)                           | 97,803.00  | 23,410.00                   | 31.47%      |
|         |  | Provide an explanat                     | ion if the fund balance has declined for the last  | two fiscal years:           |             |
|         |  |   |  |                             |             |
|         |  |   |  |                             |             |
| B.      | Compone  | nts of Ending Fund B                    | <u>alance</u>  |                             |             |
|         | 1.   |   | mponents of ending fund balance (Form 11, Lir<br>ding fund balance (Form 11, Line F.2., Budget C |                             | No          |
|         | 2.   |   | mponents of ending fund balance until the Unap<br>Column) is positive or zero.                   | propriated Amount (Form 11, |             |
| C.      | Funding C  | On-going Expenditure                    | s with One-time Resources  |                             |             |
|         | 1.   | Does your budget in operating expenditu | clude the use of one-time resources to fund on res?  | -going                      | No          |
|         | 2.   | If yes, what percent                    | age of on-going operating expenditures does it   | represent? Explain how the  |             |
|         |  |   | will be replaced to continue funding the on-goin   |                             |             |
|         |  |   |  |                             |             |
|         |  |   |  |                             |             |
|         |  |   |  |                             |             |
|         |  |   |  |                             |             |
|         |  |   |  |                             |             |
|         |  |   |  |                             |             |
| THIS IS | THE END O  | F THE FIRST TIER F                      | REVIEW.  |                             |             |

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| Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:    Variance Level   |  |  |  |
|--|--|--|--|
| Deficit SPENDING  Deficit Spending (Expenditures plus Other Financing Uses exceeds Revenues plus Oth Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:    Variance Level   | Standard   | Standard   | Criteria                                 |
| O165 0 0 to 300 O199 1,001 to 30,000 O199 1,001 to 30,000 O199 1,001 to 30,000 O199 1,001 to 400,000 O199 1,00 | Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior           | Deficit spendir<br>Financing Sou   |  |
| .0132 301 to 1,000 .0099 1,1,001 to 30,000 .0066 30,001 to 400,000 .0033 400,001 and Over  Your Variance Level is:   | Variance Level ADA Range   | Variance Leve  |  |
| .0099 1,001 to 30,000 .0066 30,001 to 400,000 .0033 400,001 and Over  Your Variance Level is:  |  |  |  |
| .0066 30,001 to 400,000 2003 400,001 to 400,000 2003 400,001 and 400,000 2009 2009 2009 2009 2009 2009 200   | 마을 보면 보다는 그렇게 되었다. 그는 이번 이번 이번에 제외에 제공했다. 이번 전 마음을 하나 되는 사람들이 되었다면 하나 되었다면 하는 사람들이 되었다. 이번에 제공하는 사람들이 되었다면 하는데 하는데 이번에 되었다면 하는데 하는데 이번에 되었다면 하는데 |  |  |
| Your Variance Level is:  (Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)  Deficit Spending Variance Level (Form 12)  Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  Enter total expenditures and any deficit spending from Form 12:  Operating Expenditure Spending * Deficit Spending Standard  a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).   |  |  |  |
| (Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)  Deficit Spending Variance Level (Form 12)  Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  Enter total expenditures and any deficit spending from Form 12:  Operating Expenditure Spending * Deficit Spending * Def |  |  |  |
| (Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)  Deficit Spending Variance Level (Form 12)  Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  Enter total expenditures and any deficit spending from Form 12:  Operating Expenditure Spending * Deficit Spending * Def |  |  |  |
| Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  Enter total expenditures and any deficit spending from Form 12:  Operating Expenditure Spending * Deficit Spending Standard * Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  |  |  |  |
| Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.  Enter total expenditures and any deficit spending from Form 12:  Operating Expenditure Spending *  Operating Expenditure Spending *  Operating Expenditure Spending *  Operating Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  |  |  | Deficit Spending Variance Level (Form    |
| Enter total expenditures and any deficit spending from Form 12:    Operating   |  |  |  |
| Expenditure Spending * Deficit Spend (Form 12, Sec. B) (Form 12, Sec. E) by Exper Third Prior Year (2000/01) 1,660,617.00 Second Prior Year (2001/02) 1,863,841.00 Second Prior Year (2002/03) 2,117,433.00 0.00 Second Prior Year (2003/04) 2,268,427.00 0.00 Second Prior Year (2003/04) | e three prior years and the budget year.   |  |  |
| Fiscal Year (Form 12, Sec. B) (Form 12, Sec. E) by Expert Third Prior Year (2000/01) 1,660,617.00 Second Prior Year (2001/02) 1,863,841.00 Second Prior Year (2002/03) 2,117,433.00 0.00 Second Prior Year (2003/04) 2,268,427.00 0.00 Second Prior Year (2003/04) 2,268,427.00 Second Prior Year (2003/04) Second Pri |  |  |  |
| Third Prior Year (2000/01) 1,660,617.00 Second Prior Year (2001/02) 1,863,841.00 First Prior Year (2002/03) 2,117,433.00 0.00 Budget Year (2003/04) 2,268,427.00 0.00 * If deficit spending, enter amount as a positive number; if not deficit spending, enter -0  * Comparison to Deficit Spending Standard  a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of  |  |  |  |
| Second Prior Year (2001/02)  First Prior Year (2002/03)  Budget Year (2003/04)  * If deficit spending, enter amount as a positive number; if not deficit spending, enter -0  **Comparison to Deficit Spending Standard  a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of  |  | The second of the second secon |  |
| First Prior Year (2002/03)  Budget Year (2003/04)  2,117,433.00  2,268,427.00  10.00  * If deficit spending, enter amount as a positive number; if not deficit spending, enter -0  **Comparison to Deficit Spending Standard  a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of  |  |  |  |
| Budget Year (2003/04)  2,268,427.00  0.00  * If deficit spending, enter amount as a positive number; if not deficit spending, enter -0  * Comparison to Deficit Spending Standard  a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of   |  |  |  |
| <ul> <li>a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).</li> <li>b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of</li> </ul>  |  |  |  |
| the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of   | spending, enter -0   | itive number; if not deficit spending, enter -0  | ' If deficit spending, enter amount as a |
| the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of   |  |  | Comparison to Deficit Spending Standa    |
| the standard deficit spending variance level for your size district in 2002/03 and 2001/02).  b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of   | eficit Seconding Standard (did not have a deficit according level in excess of   | and district reports the 1st Deficit Counting Standard   |  |
| b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of   |  |  |  |
| b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2000/01).  |  | marioe level for your olde district in 2002 of and   | the standard denot spending              |
| b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2000/01).  |  |  |  |
| the standard deficit spending variance level for your size district in 2002/03 and 2000/01).   | reficit Spending Standard (did not have a deficit spending level in excess of  | ur district meets the 2nd Deficit Spending Standa  | h Based on the data reported             |
|  | district in 2002/03 and 2000/01).  | riance level for your size district in 2002/03 and   | the standard deficit spending            |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
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### 2003/04 July 1 Budget (Single Adoption) 12 Child Development Fund Special Revenue Fund School District Criteria & Standards Review

33 67173 Form 12CS

|          | Change in Fund Balance   |   |   |                             |  |  |  |
|----------|--|---|---|-----------------------------|--|--|--|
|          | Determine the change in fund balance for the budget and two prior years.   |   |   |                             |  |  |  |
|          |  |   |   |                             |  |  |  |
|          |  | Ending Fund   | Net Inc./(Dec.)   | Percentage                  |  |  |  |
|          |  | Balance (Form 12, Line F-2)   | Over Prior Year   | Inc./(Dec.)                 |  |  |  |
|          | Second Prior Year (2001/02)  |   | 1   |                             |  |  |  |
|          | First Prior Year (2002/03) Budget Year (2003/04)   | <u>2,000.00</u><br>2,000.00   | <u>2,000.00</u><br>0.00   | 0.00                        |  |  |  |
|          |  | balance has declined for the last two fiscal  |   | 0.00                        |  |  |  |
|          | - Tovido di Tovi | salarios nas decimies for the last two listal   | yours.  |                             |  |  |  |
|          |  |   |   |                             |  |  |  |
|          |  |   |   |                             |  |  |  |
|          |  |   |   |                             |  |  |  |
|          |  |   |   |                             |  |  |  |
|          |  |   |   |                             |  |  |  |
| D        | Components of Ending Fund Balance  |   |   |                             |  |  |  |
| B.       | Components of Ending Fund Balan  | nce   |   |                             |  |  |  |
| B.       |  |   |   |                             |  |  |  |
| B.       | Is the sum of the compo  | nce<br>onents of ending fund balance (Form 12, L<br>fund balance (Form 12, Line F.2., Budget  | ines F.2.a. and F.2.b., Budget Column)<br>Column)?  | <u>No</u>                   |  |  |  |
| B.       | Is the sum of the compo<br>greater than the ending   | onents of ending fund balance (Form 12, L<br>fund balance (Form 12, Line F.2., Budget   | ines F.2.a. and F.2.b., Budget Column) Column)? appropriated Amount (Form 12, Line F.2.d., Budget C |                             |  |  |  |
| В.<br>С. | Is the sum of the compo<br>greater than the ending   | onents of ending fund balance (Form 12, L<br>fund balance (Form 12, Line F.2., Budget<br>onents of ending fund balance until the Una  | Column)?  |                             |  |  |  |
|          | Is the sum of the compo<br>greater than the ending     If yes, adjust the compo     Funding On-going Expenditures with   | onents of ending fund balance (Form 12, L<br>fund balance (Form 12, Line F.2., Budget<br>onents of ending fund balance until the Una  | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C  |                             |  |  |  |
|          | Is the sum of the compo<br>greater than the ending     If yes, adjust the compo     Funding On-going Expenditures with   | onents of ending fund balance (Form 12, L<br>fund balance (Form 12, Line F.2., Budget<br>onents of ending fund balance until the Una<br>th One-time Resources   | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C  |                             |  |  |  |
|          | Is the sum of the component of the component of the ending     If yes, adjust the component of the comp      | onents of ending fund balance (Form 12, L<br>fund balance (Form 12, Line F.2., Budget<br>onents of ending fund balance until the Una<br>th One-time Resources<br>de the use of one-time resources to fund o                               | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C  | olumn) is positive or zero. |  |  |  |
|          | Is the sum of the component of the component of the ending     If yes, adjust the component of the comp      | onents of ending fund balance (Form 12, L fund balance (Form 12, Line F.2., Budget onents of ending fund balance until the Unauth One-time Resources  de the use of one-time resources to fund of on-going operating expenditures does it | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C n-going operating expenditures?        | olumn) is positive or zero. |  |  |  |
|          | Is the sum of the component of the component of the ending     If yes, adjust the component of the comp      | onents of ending fund balance (Form 12, L fund balance (Form 12, Line F.2., Budget onents of ending fund balance until the Unauth One-time Resources  de the use of one-time resources to fund of on-going operating expenditures does it | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C n-going operating expenditures?        | olumn) is positive or zero. |  |  |  |
|          | Is the sum of the component of the sum of the component of the ending     If yes, adjust the component of the sum of the ending     If yes, adjust the component of the sum of the ending of the end of the sum of the sum of the end of the       | onents of ending fund balance (Form 12, L fund balance (Form 12, Line F.2., Budget onents of ending fund balance until the Unauth One-time Resources  de the use of one-time resources to fund of on-going operating expenditures does it | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C n-going operating expenditures?        | olumn) is positive or zero. |  |  |  |
|          | Is the sum of the component of the sum of the component of the ending     If yes, adjust the component of the sum of the ending     If yes, adjust the component of the sum of the ending of the end of the sum of the sum of the end of the       | onents of ending fund balance (Form 12, L fund balance (Form 12, Line F.2., Budget onents of ending fund balance until the Unauth One-time Resources  de the use of one-time resources to fund of on-going operating expenditures does it | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C n-going operating expenditures?        | olumn) is positive or zero. |  |  |  |
|          | Is the sum of the component of the sum of the component of the ending     If yes, adjust the component of the sum of the ending     If yes, adjust the component of the sum of the ending of the end of the sum of the sum of the end of the       | onents of ending fund balance (Form 12, L fund balance (Form 12, Line F.2., Budget onents of ending fund balance until the Unauth One-time Resources  de the use of one-time resources to fund of on-going operating expenditures does it | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C n-going operating expenditures?        | olumn) is positive or zero. |  |  |  |
|          | Is the sum of the component of the sum of the component of the ending     If yes, adjust the component of the sum of the ending     If yes, adjust the component of the sum of the ending of the end of the sum of the sum of the end of the       | onents of ending fund balance (Form 12, L fund balance (Form 12, Line F.2., Budget onents of ending fund balance until the Unauth One-time Resources  de the use of one-time resources to fund of on-going operating expenditures does it | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C n-going operating expenditures?        | olumn) is positive or zero. |  |  |  |
|          | Is the sum of the component of the sum of the component of the ending     If yes, adjust the component of the sum of the ending     If yes, adjust the component of the sum of the ending of the end of the sum of the sum of the end of the       | onents of ending fund balance (Form 12, L fund balance (Form 12, Line F.2., Budget onents of ending fund balance until the Unauth One-time Resources  de the use of one-time resources to fund of on-going operating expenditures does it | Column)? appropriated Amount (Form 12, Line F.2.d., Budget C n-going operating expenditures?        | olumn) is positive or zero. |  |  |  |

| his I | First Tier | Review is | for Fund | 13 - Cafeteria | Special Revenue I | Fund |
|-------|------------|-----------|----------|----------------|-------------------|------|
|-------|------------|-----------|----------|----------------|-------------------|------|

Criteria

**DEFICIT SPENDING** 

Standard

Deficit spending (Expenditures plus Other Financing Uses exceeds Revenues plus Other Financing Sources) in the 1) First AND second prior years OR 2) First AND third prior years has not exceeded the following variance levels:

| Variance Level |         | ADA Ra | nge     |  |
|----------------|---------|--------|---------|--|
| .0165          | 0       | to     | 300     |  |
| .0132          | 301     | to     | 1,000   |  |
| .0099          | 1,001   | to     | 30,000  |  |
| .0066          | 30,001  | to     | 400,000 |  |
| 0033           | 400 001 | and    | Over    |  |

Your Variance Level is:

.0099

(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

Deficit Spending Variance Level (Form 13)

Determine the ratio of deficit spending to expenditures for each of the three prior years and the budget year.

Enter total expenditures and any deficit spending from Form 13:

|                             | Operating         | Deficit           | Variance Level           |
|-----------------------------|-------------------|-------------------|--------------------------|
|                             | Expenditure       | Spending *        | Deficit Spending divided |
| Fiscal Year                 | (Form 13, Sec. B) | (Form 13, Sec. E) | by Expenditure           |
| Third Prior Year (2000/01)  | 5,789,393.00      | 0.00              | .0000                    |
| Second Prior Year (2001/02) | 6,150,104.00      | 0.00              | .0000                    |
| First Prior Year (2002/03)  | 6,494,965.00      | 0.00              | .0000                    |
| Budget Year (2003/04)       | 6,822,419.00      | 0.00              | .0000                    |

<sup>\*</sup> If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

# Comparison to Deficit Spending Standard

- a. Based on the data reported, your district meets the 1st Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2001/02).
- b. Based on the data reported, your district meets the 2nd Deficit Spending Standard (did not have a deficit spending level in excess of the standard deficit spending variance level for your size district in 2002/03 and 2000/01).

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# 2003/04 July 1 Budget (Single Adoption) 13 Cafeteria Special Revenue Fund Special Revenue Fund School District Criteria & Standards Review

| A. | Change in Fund Balance  Determine the change in fund balance for the budget and two prior years. |  |  |                              |  |  |
|----|--|--|--|------------------------------|--|--|
|    | Fiscal Year  | Ending Fund<br>Balance (Form 13, Line F-2)   | Net Inc./(Dec.)<br>Over Prior Year                 | Percentage<br>Inc./(Dec.)    |  |  |
|    | Second Prior Year (2001/02)  | 277,660.00   | Over Filor Teal                                    | mc./(Dec.)                   |  |  |
|    | First Prior Year (2002/03)   | 282,303.00   | 4,643.00_  | 1.679                        |  |  |
|    | Budget Year (2003/04)  | 282,501.00   | 198.00   | 0.079                        |  |  |
|    | Provide an explanation if the fu   | nd balance has declined for the last two fiscal y  | /ears:   |                              |  |  |
|    |  |  |  |                              |  |  |
|    |  |  |  |                              |  |  |
| В. | Components of Ending Fund B  | <u>alance</u>  |  |                              |  |  |
|    |  | mponents of ending fund balance (Form 13, Lin<br>ling fund balance (Form 13, Line F.2., Budget C |  | No                           |  |  |
|    | 2. If yes, adjust the cor  | nponents of ending fund balance until the Unap   | propriated Amount (Form 13, Line F.2.d., Budget C  | column) is positive or zero. |  |  |
| C. | Funding On-going Expenditures  | s with One-time Resources  |  |                              |  |  |
|    | Does your budget in  | clude the use of one-time resources to fund on-  | -going operating expenditures?                     | No                           |  |  |
|    |  |  |  |                              |  |  |
|    |  | age of on-going operating expenditures does it responditures in the following years:             | represent? Explain how the one-time resources will |                              |  |  |
|    |  |  | represent? Explain how the one-time resources will |                              |  |  |
|    |  |  | represent? Explain how the one-time resources will |                              |  |  |
|    |  |  | represent? Explain how the one-time resources will |                              |  |  |
|    |  |  | represent? Explain how the one-time resources will |                              |  |  |
|    |  |  | represent? Explain how the one-time resources will |                              |  |  |

| This First Tier Review is for Fu                                   | nd 14 - Deferred Maintenance Fund   |   |                                      |
|--|---|---|--------------------------------------|
| SUPPLEMENTAL INFORMAT  | ON  |   |                                      |
| A. <u>Change in Fund Bal</u><br>Determine the chan                 | ance<br>ge in fund balance for the budget and two prior years.  |   |                                      |
| Fiscal Year Second Prior Year (2001/02) First Prior Year (2002/03) | Ending Fund Balance (Form 14, Line F-2)  213,213.00  781,533.00   | Net Inc./(Dec.) Over Prior Year 568,320.00        | Percentage<br>Inc./(Dec.)<br>266.55% |
| Budget Year (2003/04)  | 340,033.00 ion if the fund balance has declined for the last two fiscal y   | (441,500.00)                                      | -56.49%                              |
|  |   |   |                                      |
| <u></u>  |   |   |                                      |
| B. Components of End   | ing Fund Balance  |   |                                      |
| 1. Is the sur  | m of the components of ending fund balance (Form 14, Lin<br>nan the ending fund balance (Form 14, Line F.2., Budget C |   | No                                   |
| <ol><li>If yes, ad is positive</li></ol>                           | just the components of ending fund balance until the Unape or zero.   | propriated Amount (Form 14, Line F.2.d., Budget C | Column)                              |
| C. Funding On-going E  | xpenditures with One-time Resources   |   |                                      |
| 1. Does you  | r budget include the use of one-time resources to fund on-  | going operating expenditures?                     | No                                   |
|  | at percentage of on-going operating expenditures does it r<br>ne on-going expenditures in the following years:        | epresent? Explain how the one-time resources wil  | I be replaced to continue            |
|  |   |   |                                      |
|  |   |   |                                      |
|  |   |   |                                      |
|  |   |   |                                      |
| THIS IS THE END OF THE FIR   | ST TIER REVIEW.   |   |                                      |