

ANNUAL BUDGET REPORT:
July 1, 2003 Single Budget Adoption

(x) ANNUAL BUDGET REPORT . This budget was developed using the state-adopted Criteria and Standards.
It was filed and adopted subsequent to public hearing by the governing board of the school district.
(Pursuant to E.C. 33129 and 42127)

Budget available for inspection at:

Place: 980 E. Tahquitz Way, Palm Springs
Date: Jun 20, 2003

Public Hearing:

Place: 980 E. Tahquitz Way, Palm Springs
Date: Jun 24, 2003
Time: 6:00:00 PM

Adoption Date: Jun 24, 2003

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on the budget reports, please contact:

Budget Preparation

Evelyn Hernandez
Name
Director of Fiscal Services
Title
(760)416-6155
Telephone
ehernandez@psusd.k12.ca.us
E-mail Address

Criteria & Standards Review

Evelyn Hernandez
Name
Director Of Fiscal Services
Title
(760)416-6155
Telephone
ehernandez@psusd.k12.ca.us
E-mail Address

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2002/03 Estimated Actuals | 2003/04 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 | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | G | G |
| 71 | Retiree Benefit Fund | | |
| 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 (Student Body) | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | | |
| CB | Budget Certification | | S |
| CC | Health & Welfare / Workers' Compensation Certifications | | S |
| CEA | Current Expense Formula / Minimum Classroom Comp. - Actuals | G | |
| CEB | Current Expense Formula / Minimum Classroom Comp. - Budget | | 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 | | |

| Form | Description | Data Supplied For: | |
|------|---|---------------------------------|-------------------|
| | | 2002/03 Estimated Actuals | 2003/04 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 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (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% |
| 7) Other Outgo (excluding Direct Support/ Indirect Costs) | | 7100-7299 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 OVER EXPENDITURES BEFORE OTHER 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 | | | | | | | | | |
| 1) 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% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) 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/USES | | | (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 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND 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 | -141.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) 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 | -42.2% |
| b) Audit Adjustments | | | | | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | -42.2% |
| d) Other Restatements | | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | -42.2% |
| 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 | 30.1% |
| 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 | 0.0% |
| Stores | | | | | | | | | |
| | | 9712 | 275,000.00 | 0.00 | 275,000.00 | 275,000.00 | 0.00 | 275,000.00 | 0.0% |
| 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 Investments and Cash in County Treasury | | | | | | | | | |
| | | 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 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) 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 Treasury | | 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 | | | | |
| I. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 4,471,025.54 | 4,261,220.00 | 8,732,245.54 | | | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|--|---|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| REVENUE LIMIT SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 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 - 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 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 456,749.00 | 0.00 | 456,749.00 | 456,749.00 | 0.00 | 456,749.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,038,317.00 | 0.00 | 1,038,317.00 | 1,038,317.00 | 0.00 | 1,038,317.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 2,198,333.00 | 0.00 | 2,198,333.00 | 2,198,333.00 | 0.00 | 2,198,333.00 | 0.0% |
| Supplemental Taxes | | 8044 | 537,307.00 | 0.00 | 537,307.00 | 537,307.00 | 0.00 | 537,307.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 7,516,295.00 | 0.00 | 7,516,295.00 | 7,516,295.00 | 0.00 | 7,516,295.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest on Delinquent Revenue Limit Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 134,697.00 | 0.00 | 134,697.00 | 134,697.00 | 0.00 | 134,697.00 | 0.0% |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | (67,349.00) | 0.00 | (67,349.00) | (67,349.00) | 0.00 | (67,349.00) | 0.0% |
| Subtotal, Revenue Limit Sources | | | 99,450,763.00 | 0.00 | 99,450,763.00 | 102,572,964.00 | 0.00 | 102,572,964.00 | 3.1% |
| Revenue Limit Transfers | | | | | | | | | |
| 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) | -1.3% |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | -1.3% |
| ROC/P Apprentice Hours Transfer | 6350 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction Transfer | | 8092 | 1,854,427.00 | 0.00 | 1,854,427.00 | 483,051.00 | 0.00 | 483,051.00 | -74.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 1.7% |
| FEDERAL REVENUES | | | | | | | | | |
| Maintenance and Operation | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 2,204,080.00 | 2,204,080.00 | 0.00 | 2,204,080.00 | 2,204,080.00 | 0.0% |
| Discretionary Grants | | 8182 | 0.00 | 441,976.00 | 441,976.00 | 0.00 | 319,053.00 | 319,053.00 | -27.8% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB/IASA | 3000-3299, 4000-4135, 4201-4215, 4610, 5510 | 8290 | 0.00 | 8,181,527.00 | 8,181,527.00 | 0.00 | 7,230,675.00 | 7,230,675.00 | -11.6% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 181,706.00 | 181,706.00 | 0.00 | 163,514.00 | 163,514.00 | -10.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 278,271.00 | 278,271.00 | 0.00 | 144,359.00 | 144,359.00 | -48.1% |
| JTPA / WIA | 5600-5625 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | -39.4% |
| TOTAL, FEDERAL REVENUES | | | 134,336.00 | 14,361,509.00 | 14,495,845.00 | 122,000.00 | 11,883,969.00 | 12,005,969.00 | -17.2% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER STATE REVENUES | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Current Year | 6350-6360 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6350-6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Gifted and Talented Pupils | 7140 | 8311 | 0.00 | 202,079.00 | 202,079.00 | 0.00 | 166,311.00 | 166,311.00 | -17.7% |
| Home-to-School Transportation | 7230-7235 | 8311 | 0.00 | 1,494,226.00 | 1,494,226.00 | 0.00 | 1,494,226.00 | 1,494,226.00 | 0.0% |
| School Improvement Program | 7260-7265 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 0.00 | 177,816.00 | 177,816.00 | 0.00 | 133,361.00 | 133,361.00 | -25.0% |
| Spec. Ed. Transportation | 7240 | 8311 | 0.00 | 833,217.00 | 833,217.00 | 0.00 | 833,217.00 | 833,217.00 | 0.0% |
| All Other State Apportionments- Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments- Prior Year | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 220,084.00 | 0.00 | 220,084.00 | 200,000.00 | 0.00 | 200,000.00 | -9.1% |
| 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 | 0.0% |
| Class Size Reduction, Grade 9 | | 8435 | 369,576.00 | 0.00 | 369,576.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Charter Schools Categorical Block Grant | | 8480 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 14,269.00 | 0.00 | 14,269.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | | | | | | | | | |
| 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, 7180, 7185 | 8590 | 0.00 | 1,038,825.00 | 1,038,825.00 | 0.00 | 617,876.00 | 617,876.00 | -40.5% |
| Staff Development | 6580, 7285, 7292, 7294, 7295, 7305, 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 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 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,138,500.00 | 2,770,102.00 | 3,908,602.00 | 0.00 | 1,662,178.00 | 1,662,178.00 | -57.5% |
| TOTAL, OTHER STATE REVENUES | | | 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUES | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| 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 | 15.4% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 10,665.00 | 0.00 | 10,665.00 | 10,000.00 | 0.00 | 10,000.00 | -6.2% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 217,117.00 | 0.00 | 217,117.00 | 217,117.00 | 0.00 | 217,117.00 | 0.0% |
| Interest | | 8660 | 300,000.00 | 0.00 | 300,000.00 | 400,000.00 | 0.00 | 400,000.00 | 33.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 402,566.00 | 493,511.00 | 896,077.00 | 411,337.00 | 151,725.00 | 563,062.00 | -37.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 35,684.00 | 0.00 | 35,684.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 67,349.00 | 0.00 | 67,349.00 | 67,349.00 | 0.00 | 67,349.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 429,364.00 | 102,683.00 | 532,047.00 | 60,000.00 | 0.00 | 60,000.00 | -88.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter Schools Funding In-Lieu of Property Taxes | | 8780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 9.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts | 6350, 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6350, 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6350, 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In From All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUES | | | 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% |
| 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (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 | -1.6% |
| 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 | 2.8% |
| 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 | -6.8% |
| 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 | -17.4% |
| 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 | -2.2% |
| 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 | -6.1% |
| 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 | 0.2% |
| 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 | -0.2% |
| 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 | -6.1% |
| 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 | -3.7% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| 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 | 896,194.00 | 126,200.00 | 364,598.00 | 490,798.00 | -45.2% |
| Dues and Memberships | | 5300 | 24,035.00 | 4,128.00 | 28,163.00 | 23,950.00 | 1,100.00 | 25,050.00 | -11.1% |
| Insurance | | 5400 - 5450 | 685,480.00 | 30,000.00 | 715,480.00 | 678,894.00 | 30,000.00 | 708,894.00 | -0.9% |
| Operation and Housekeeping 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 Noncapitalized Improvements | | 5600 | 811,896.00 | 41,273.00 | 853,169.00 | 874,200.00 | 22,277.00 | 896,477.00 | 5.1% |
| Transfers of Direct Costs | | 5710 | (75,808.00) | 75,808.00 | 0.00 | (286,433.00) | 286,433.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (7,280.00) | 0.00 | (7,280.00) | (49,025.00) | 0.00 | (49,025.00) | 573.4% |
| Professional/Consulting Services and 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Sites and Improvements of Sites | | 6100 | 2,197.00 | 0.00 | 2,197.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 1,247,709.00 | 1,247,709.00 | 0.00 | 600,000.00 | 600,000.00 | -51.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 195,147.00 | 795,715.00 | 990,862.00 | 130,099.00 | 0.00 | 130,099.00 | -86.9% |
| Equipment Replacement | | 6500 | 351,574.00 | 0.00 | 351,574.00 | 20,000.00 | 0.00 | 20,000.00 | -94.3% |
| TOTAL, CAPITAL OUTLAY | | | 548,918.00 | 2,043,424.00 | 2,592,342.00 | 150,099.00 | 600,000.00 | 750,099.00 | -71.1% |
| OTHER OUTGO (excluding Direct Support/Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 25,000.00 | 0.00 | 25,000.00 | 20,000.00 | 0.00 | 20,000.00 | -20.0% |
| Tuition, Excess Costs, and/or Deficits Payments | | | | | | | | | |
| Payments to Districts | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts | 6350, 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6350, 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6350, 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools Funding In-Lieu of Property Taxes | | 7280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Direct Support/Indirect Costs) | | | 25,000.00 | 0.00 | 25,000.00 | 20,000.00 | 0.00 | 20,000.00 | -20.0% |
| DIRECT SUPPORT/INDIRECT COSTS | | | | | | | | | |
| Direct Support/Indirect Cost Charges | | 7310 | (872,926.00) | 872,926.00 | 0.00 | | | 0.00 | 0.0% |
| Transfers of Indirect Costs | | 7310 | | | 0.00 | (658,626.00) | 658,626.00 | 0.00 | 0.0% |
| Direct Support/Indirect Costs for Interfund Charges | | 7350 | (367,960.00) | 0.00 | (367,960.00) | | | 0.00 | -100.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | | | 0.00 | (428,677.00) | 0.00 | (428,677.00) | New |
| Transfers of Direct Support Costs | | 7370 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Support Costs - Interfund | | 7380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DIRECT SUPPORT/INDIRECT COSTS | | | (1,240,886.00) | 872,926.00 | (367,960.00) | (1,087,303.00) | 658,626.00 | (428,677.00) | 16.5% |
| 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | | | 2003/04 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| 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 | | | | | | | | | |
| 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- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of 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 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 | | | | | | | | | |
| 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% |
| TOTAL, 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 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 1,314,569.00 | 936,239.00 | -28.8% |
| B. EXPENDITURES | | | | | |
| 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/ Indirect Costs) | | 7100-7299, 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 | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND 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 | | 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 | 74,393.00 | 97,803.00 | 31.5% |
| c) Undesignated Amount | | | 0.00 | | |
| d) Unappropriated Amount | | | | 0.00 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | |
| 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 (must agree with line F2) (G10 - H7) | | | 74,392.49 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|--|--------------|------------------------------|-------------------|-----------------------|
| REVENUE LIMIT SOURCES | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 488,783.00 | 488,783.00 | 0.0% |
| State Aid - Prior Years | | 8019 | (1,209.00) | 0.00 | -100.0% |
| 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 | | | 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, 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% |
| OTHER 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 Estimated Actuals | 2003/04 Budget | Percent 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 | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 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 | -18.4% |
| 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 | | | | | |
| 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% |
| BOOKS 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 Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | | | |
| 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 | 69,433.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | | 74,899.00 | |
| Transfers of Direct Support Costs - Interfund | | 7380 | | 0.00 | |
| TOTAL, DIRECT SUPPORT/INDIRECT COSTS | | | 69,433.00 | 74,899.00 | 7.9% |
| TOTAL EXPENDITURES | | | 1,355,050.00 | 912,829.00 | -32.6% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of 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 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 (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 2,102,556.00 | 2,268,427.00 | 7.9% |
| B. 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/ Indirect Costs) | | 7100-7299, 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 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 14,877.00 | 0.00 | -100.0% |
| 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 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 14,877.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | 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 | | 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 | |

| Description | Resource Codes | Object Codes | 2002/03 | | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|-----------|----------|-------------------|-----------------------|
| | | | Estimated | Actuals | | |
| 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 | | |
| 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 (must agree with line F2) (G10 - H7) | | | | 2,000.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUES | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| 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 | | | 118,736.00 | 91,400.00 | -23.0% |
| TOTAL, REVENUES | | | 2,102,556.00 | 2,268,427.00 | 7.9% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Teachers' Salaries | | 1100 | 441,938.00 | 380,190.00 | -14.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 47,867.00 | 48,541.00 | 1.4% |
| 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 | 8.4% |
| Classified Support Salaries | | 2200 | 54,727.00 | 55,300.00 | 1.0% |
| 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 | 11.6% |
| 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 | 8.9% |
| Unemployment Insurance | | 3501-3502 | 1,396.00 | 3,322.00 | 138.0% |
| 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 Estimated Actuals | 2003/04 Budget | Percent 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 | 0.0% |
| Operation and Housekeeping Services | | 5500 | 1,526.00 | 1,775.00 | 16.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 66,174.00 | 7,578.00 | -88.5% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 49,025.00 | New |
| 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 | | | | | |
| 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 Estimated Actuals | 2003/04 Budget | Percent 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| 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 | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers from Funds of 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) | | | 14,877.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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/ Indirect Costs) | | 7100-7299, 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 | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND 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) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Reserve for | | | | | |
| Revolving Cash | | 9711 | 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 | | | | | |
| 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 | | | | | |
| d) Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 Estimated Actuals | 2003/04 Budget | Percent 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 (must agree with line F2) (G10 - H7) | | | 282,303.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | 3.5% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUES | | | 3,346,297.00 | 3,463,417.00 | 3.5% |
| OTHER STATE REVENUES | | | | | |
| Child Nutrition Programs | | 8520 | 230,000.00 | 239,200.00 | 4.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUES | | | 230,000.00 | 239,200.00 | 4.0% |
| 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 | 8.2% |
| 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 | 6.7% |
| TOTAL, REVENUES | | | 6,499,608.00 | 6,822,617.00 | 5.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| 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 | 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 | | | 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 Estimated Actuals | 2003/04 Budget | Percent 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 | -60.0% |
| Communications | | 5900 | 200.00 | 200.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 151,330.00 | 110,700.00 | -26.8% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | |
| 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 | 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 | 18.7% |
| TOTAL, EXPENDITURES | | | 6,494,965.00 | 6,822,419.00 | 5.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of 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 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | 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/ Indirect Costs) | | 7100-7299, 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 | | | | | |
| 1) 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% |
| 2) 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 568,320.00 | (441,500.00) | -177.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 213,213.00 | 781,533.00 | 266.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| 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 | | | 0.00 | | |
| d) Unappropriated Amount | | | | 0.00 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | |
| 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 (must agree with line F2) (G10 - H7) | | | 781,533.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | | | |
| 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 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 | 7,842.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 3,498.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 11,340.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 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 | | | 691,000.00 | 450,000.00 | -34.9% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 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 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 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 (a - b + c - d + e) | | | 577,985.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | 35,900.00 | 40,000.00 | 11.4% |
| 5) TOTAL, REVENUES | | | 35,900.00 | 40,000.00 | 11.4% |
| 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 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Direct Support/ Indirect Costs) | | 7100-7299, 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) | | | 35,900.00 | 40,000.00 | 11.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 5,760,531.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7610-7629 | 1,000,000.00 | 2,900,000.00 | 190.0% |
| 2) 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 | | | 4,760,531.00 | (2,900,000.00) | -160.9% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,796,431.00 | (2,860,000.00) | -159.6% |
| 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 | | | | | |
| 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 | | | 0.00 | | |
| d) Unappropriated Amount | | | | 0.00 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 8,844,449.49 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| INTERFUND 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/ 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 | | | 1,000,000.00 | 2,900,000.00 | 190.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers from Funds of Lapsed/Reorganized Districts | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| TOTAL, 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 Estimated Actuals | 2003/04 Budget | Percent 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/ Indirect Costs) | | 7100-7299, 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 OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (32,163,031.00) | (11,372,835.00) | -64.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) 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% |
| 2) 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,025,042.00) | (11,372,835.00) | 461.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| 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% |
| 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 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 12,472,026.51 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUES | | | | | |
| 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 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUES | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| 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 Estimated Actuals | 2003/04 Budget | Percent 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 | 18,204.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 18,204.00 | 0.00 | -100.0% |
| SERVICES, 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 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 | 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 | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | -58.8% |
| 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 | -63.0% |
| 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 | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| 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% |
| TOTAL, EXPENDITURES | | | 32,391,041.00 | 11,572,835.00 | -64.3% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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% |
| 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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 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 (a - b + c - d + e) | | | 30,137,989.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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/ Indirect Costs) | | 7100-7299, 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 | | | | | |
| 1) 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% |
| 2) 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 Estimated Actuals | 2003/04 Budget | Percent 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) | | | | | |
| Ending Balance, June 30 (E + F1e) | | | | | |
| 2,961,619.00 4,217,586.00 42.4% | | | | | |
| 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 | 2,961,619.00 | 4,217,586.00 | 42.4% |
| c) Undesignated Amount | | | | | |
| | | 9790 | 0.00 | | |
| d) Unappropriated Amount | | | | | |
| | | 9790 | | 0.00 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,961,619.00 | | |
| 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 | | | 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 | | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 2,961,619.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER STATE REVENUES | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu 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% |
| OTHER LOCAL REVENUES | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies 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% |
| Interest | | | | | |
| | | 8660 | 73,044.00 | 61,120.00 | -16.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 7,503,330.00 | 4,500,000.00 | -40.0% |
| 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 | | | 7,576,374.00 | 4,561,120.00 | -39.8% |
| TOTAL, REVENUES | | | 7,576,374.00 | 4,561,120.00 | -39.8% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | New |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 383,066.00 | 492,568.00 | 28.6% |
| 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 | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES | | | | | |
| Travel and Conferences | | 5200 | 16,400.00 | 10,000.00 | -39.0% |
| 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 | 688,053.00 | 652,000.00 | -5.2% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,434,594.00 | 288,000.00 | -79.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 2,139,047.00 | 950,000.00 | -55.6% |
| 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 | -73.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 198,089.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 191,437.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,757,167.00 | 810,000.00 | -78.4% |
| 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 | 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 Estimated Actuals | 2003/04 Budget | Percent 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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 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) | | | (486,962.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | 1,799.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,799.00 | 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 | 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/ Indirect Costs) | | 7100-7299, 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 | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8910-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7610-7629 | 91,022.00 | 0.00 | -100.0% |
| 2) 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 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND 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 | | | | | |
| | | 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 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 (must agree with line F2) (G10 - H7) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| 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 Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 91,022.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 91,022.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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 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 Estimated Actuals | 2003/04 Budget | Percent 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/ Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Direct Support/Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 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 | | | | | |
| 1) 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% |
| 2) 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 Estimated Actuals | 2003/04 Budget | Percent 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 | | | | | |
| 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 | | | 0.00 | | |
| d) Unappropriated Amount | | | | 0.00 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 (must agree with line F2) (G10 - H7) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 0.00 | 0.00 | 0.0% |
| 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 | 0.0% |
| 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 Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND 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 | 0.0% |
| 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 | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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 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) | | | (3,314,222.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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, 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) | | | (1,140,742.00) | 23,800.00 | -102.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) 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% |
| 2) 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 Estimated Actuals | 2003/04 Budget | Percent 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 | | | | | |
| 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 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,768,481.00 | | |
| 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 | | | 2,768,481.00 | | |
| 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 (must agree with line F2) (G10 - H7) | | | 2,768,481.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUES | | | | | |
| 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 | | | | | |
| 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 | 0.0% |
| 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | | 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 Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,156,742.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| 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/ 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 611,000.00 | 0.00 | -100.0% |
| 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% |
| 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 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) | | | (1,835,309.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | New |
| 5) TOTAL REVENUES | | | 0.00 | 1,708,790.00 | New |
| 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/ Indirect Costs) | | 7100-7299, 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 OVER EXPENDITURES BEFORE OTHER 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% |
| 2) 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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) | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Undesignated Amount | | | | | |
| d) Unappropriated Amount | | 9790 | | 0.00 | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | | | | | |
| a) 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 | | | 0.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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 | New |
| 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 | New |
| TOTAL, REVENUES | | | 0.00 | 1,708,790.00 | New |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent 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% |

| Description | Resource Codes | Object Codes | 2002/03 Estimated Actuals | 2003/04 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES, OTHER OPERATING EXPENSES | | | | | |
| 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 | | | 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% |

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

| Description | 2002/03 Estimated Actuals | | | 2003/04 Budget | | |
|--|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| 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 | | | | | | |
| 4. 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 | | | | | | |
| d. Home and Hospital | 5.00 | 5.00 | | | | |
| e. Community Day Schools | | | | | | |
| 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 | | | | | | |
| 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 | | | | | | |
| 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 (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 also included in lines 3 and 6. | | | | | | |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS | | | | | | |

| Description | 2002/03 Estimated Actuals | | | 2003/04 Budget | | |
|--|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit 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 | | | | | | |

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 of the school district regarding the estimated accrued but unfunded cost of those benefits. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those benefits.

To the County Superintendent of Schools:

() The Annual Budget Report adopted by the Board of Education includes health and welfare benefits as defined in Education Code Section 42140(a):

| | | |
|---|----|------------|
| Total liabilities actuarially determined: | \$ | _____ |
| Less: Amount of total liabilities reserved in budget: | \$ | _____ |
| Estimated accrued but unfunded liabilities: | \$ | _____ 0.00 |

() This school district provides health and welfare benefits through a JPA, and offers the following information:

() This school district does not provide such health and welfare benefits.

Signed _____

Date of Meeting: Jun 24, 2003

Clerk/Secretary of the Governing Board (Original signature required)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to E.C. Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | | |
|---|----|------------|
| Total liabilities actuarially determined: | \$ | _____ |
| Less: Amount of total liabilities reserved in budget: | \$ | _____ |
| Estimated accrued but unfunded liabilities: | \$ | _____ 0.00 |

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: Jun 24, 2003

Clerk/Secretary of the Governing Board (Original signature required)

For additional information on these certifications, please contact:

Health and Welfare:

Workers' Compensation:

Name: Curtis Stephan

Name: Curtis Stephan

Title: Risk Manager

Title: Risk Manager

Telephone: (760)416-6191

Telephone: (760)416-6191

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides) (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|--|---------|---|---------|
| 1000 - Certificated 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 | | 317 | 19,841,453.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 25,810,014.30 | 321 | 939,273.00 | 323 | 24,870,741.30 | 325 | 292,381.31 | | 327 | 24,578,359.99 | 329 |
| 4000 - Books, Supplies 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 |
| TOTAL | | | | | 147,930,669.38 | 365 | | | TOTAL | 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.

| PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999) | | Object | EDP No. |
|--|--|-------------|---------|
| 1. Teacher Salaries as Per E.C. 41011. | | 1100 | 375 |
| 2. Salaries of Instruct. Aides Per E.C. 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance for Teachers & Instruct. Aides. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance for Teachers and Instruct. Aides. | | 3601 & 3602 | 392 |
| 9. Other Benefits (E.C. 22310). | | 3901 & 3902 | 393 |
| 10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9). | | | 395 |
| 11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2. | | | |
| 12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a. | | | 396 |
| b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b. | | | 396 |
| 13. TOTAL SALARIES AND BENEFITS. | | | 397 |
| 14. Percent of Current Cost of Education Expended for Classroom 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'). | | | |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides) (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|--|---------|---|---------|
| 1000 - Certificated 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 (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 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 |
| TOTAL | | | | | 139,618,191.00 | 365 | | | TOTAL | 132,858,808.00 | 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.

| PART II: MINIMUM CLASSROOM COMPENSATION (Function 1000-1999) | | Object | EDP No. |
|--|--|-------------|---------|
| 1. Teacher Salaries as Per E.C. 41011. | | 1100 | 375 |
| 2. Salaries of Instruct. Aides Per E.C. 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits - Teachers & Aides (E.C. 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance for Teachers & Instruct. Aides. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance for Teachers and Instruct. Aides. | | 3601 & 3602 | 392 |
| 9. Other Benefits (E.C. 22310). | | 3901 & 3902 | 393 |
| 10. SUB - TOTAL Salaries and Benefits (Sum Lines 1 - 9). | | | 395 |
| 11. Less: Teacher and Instruct. Aide Salaries and Benefits deducted in Column 2. | | | |
| 12a. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4a. | | | 396 |
| b. Less: Teacher and Instruct. Aide Salaries and Benefits (other than Lottery) deducted in Column 4b. | | | 396 |
| 13. TOTAL SALARIES AND BENEFITS. | | | 397 |
| 14. Percent of Current Cost of Education Expended for Classroom 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. | | | 62.83% |
| 15. District is exempt from E.C. 41372 because it meets the provisions 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 Codes | Unrestricted Lottery Dollars (Resource 1100) | Transferred to Other Resources for Expenditure | Restricted Lottery Dollars (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 | | | | | |
| 1. 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 |
| 5. Services, Other Operating Expenses | 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 | C | D | E | F | G | H | I | J | K | L | M | N |
|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Palm Springs Unified School District | | | | | | | | | | | | | | |
| Combined Adoption Budget MYP as of July 1, 2003 | | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | | |
| 50 | | | | | | | | | | | | | | |
| 51 | | | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | | |
| 62 | | | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | | | |
| 46 | | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | |
| 49 | | | | | | | | | | | | | | |
| 50 | | | | | | | | | | | | | | |
| 51 | | | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | | |
| 62 | | | | | | | | | | | | | | |
| 63 | | | | | | | | | | | | | | |
| 64 | | | | | | | | | | | | | | |
| 65 | | | | | | | | | | | | | | |

a) Rio Vista Elementary School added, \$700,000.
b) M & O charged to General Fund, \$1,100,000.

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|---|---|---------------------------|---------------------------|---------------------------|-------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|---------------------------|---|---|
| | Palm Springs Unified School District | | | | | | | | | | | | | |
| | Restricted Adoption Budget MYP as of July 1, 2003 | | | | | | | | | | | | | |
| | Audited Actuals 2000-01 | Unaudited Actuals 2001-02 | Estimated Actuals 2002-03 | Percent of Change over PY | Adoption Budget 2003-04 | Percent of Change over PY | Projected Budget 2004-05 | Percent of Change over PY | Projected Budget 2005-06 | Percent of Change over PY | Projected Budget 2006-07 | Percent of Change over PY | | |
| 8. Revenue Limit | | | | | | | | | | | | | | |
| 9 a Base R/L per ADA | 2,562,321 | 2,897,573 | 2,992,824 | 3.28% | 2,952,810 | -1.34% | 3,105,681 | 5.18% | 3,266,356 | 5.17% | 3,448,334 | 5.57% | | |
| 9 b Revenue Limit ADA | | | 2,992,824 | | 2,952,810 | | 3,105,681 | | 3,266,356 | | 3,448,334 | | | |
| 10 Total Base Revenue Limit | 7,722,798 | 10,536,592 | 14,361,509 | 36.30% | 11,883,969 | -17.25% | 12,121,648 | 2.00% | 12,364,081 | 2.00% | 12,611,363 | 2.00% | | |
| 11 c Total Base Revenue Limit | 14,384,032 | 12,966,021 | 9,627,891 | -25.75% | 7,096,431 | -28.95% | 7,270,285 | 2.45% | 7,441,908 | 2.35% | 7,642,154 | 2.68% | | |
| 12 d Other Revenue Limit | 8,202,511 | 9,711,949 | 11,046,281 | 13.74% | 11,757,800 | 6.44% | 11,757,800 | 0.00% | 11,757,800 | 0.00% | 11,757,800 | 0.00% | | |
| 13 e Plus: Other Adjustments (PY) | 4,907,018 | 4,831,525 | 3,463,183 | -29.32% | 3,803,249 | 9.82% | 3,822,217 | 0.50% | 3,902,484 | 2.10% | 4,000,046 | 2.50% | | |
| 14 f Revenue Limit Transfers | 37,778,660 | 40,943,660 | 41,491,688 | 1.34% | 37,494,259 | -9.63% | 38,077,631 | 1.56% | 38,732,629 | 1.72% | 39,459,697 | 1.88% | | |
| 15 Total R/L Revenues | 10,942,490 | 13,639,268 | 14,094,755 | | 11,441,720 | | 11,632,524 | | 11,838,593 | | 12,062,020 | | | |
| 16 Federal | | | | | 186,880 | | 201,830 | | 217,977 | | 235,415 | | | |
| 17 State | | | | | | | | | | | | | | |
| 18 Local | | | | | | | | | | | | | | |
| 19 Transfers in & Other Sources | 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% | | |
| 20 Total Revenues | 5,782,801 | 6,580,918 | 7,848,174 | | 7,248,929 | | 7,483,820 | | 7,730,256 | | 8,020,309 | | | |
| 21 | | | | | 80,963 | | 87,440 | | 94,435 | | 101,990 | | | |
| 22 | | | | | | | | | | | | | | |
| 23 Certified Salaries | | | | | | | | | | | | | | |
| 24 a Base Salaries | 5,782,801 | 6,580,918 | 7,848,174 | 19.26% | 7,329,892 | -6.60% | 7,571,260 | 3.29% | 7,824,691 | 3.35% | 8,122,299 | 3.80% | | |
| 25 b Step and Column Adjustment | 3,910,046 | 4,931,810 | 6,339,420 | 28.54% | 6,090,617 | -3.92% | 6,284,323 | 3.16% | 6,496,924 | 3.38% | 6,730,287 | 3.59% | | |
| 26 c Cost-of-Living Adjustment | 3,488,063 | 5,985,120 | 8,447,875 | 41.15% | 4,653,115 | -44.92% | 4,750,830 | 2.10% | 4,850,598 | 2.10% | 4,971,863 | 2.50% | | |
| 27 d Other Adjustments | 5,067,060 | 5,224,342 | 5,065,131 | -3.05% | 4,440,454 | -12.33% | 5,164,406 | 16.30% | 4,817,267 | -6.72% | 4,634,070 | -3.80% | | |
| 28 e Total Certified Salaries | 4,121,403 | 1,668,272 | 2,043,424 | 22.49% | 600,000 | -70.84% | 1,800,000 | 200.00% | 2,000,000 | 11.11% | 2,000,000 | 0.00% | | |
| 29 Classified Salaries | | | | | | | | | | | | | | |
| 30 a Base Salaries | 519,293 | 937,175 | 872,926 | -6.86% | 658,626 | -24.55% | 672,457 | 2.10% | 686,579 | 2.10% | 703,743 | 2.50% | | |
| 31 b Step and Column Adjustment | 511,952 | 603,927 | | -100.00% | | | | | | | | | | |
| 32 c Cost-of-Living Adjustment | | | | | | | | | | | | | | |
| 33 d Other Adjustments | | | | | | | | | | | | | | |
| 34 e Total Classified Salaries | 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% | | |
| 35 Benefits | | | | | | | | | | | | | | |
| 36 Books & Supplies | | | | | | | | | | | | | | |
| 37 Contracts & Services | | | | | | | | | | | | | | |
| 38 Capital Outlay | | | | | | | | | | | | | | |
| 39 Other Outgo | | | | | | | | | | | | | | |
| 40 Support Costs | | | | | | | | | | | | | | |
| 41 Transfers Out & Other Uses | | | | | | | | | | | | | | |
| 42 Total Expenditures | 3,435,572 | 1,372,828 | (3,220,017) | -324.55% | 2,092,955 | -165.00% | 0 | -100.00% | (0) | -182.00% | 1 | -1695.26% | | |
| 43 | | | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | | |
| 45 Net Increase (Decrease) to Fund | 2,672,838 | 6,108,410 | 7,481,237 | 22.47% | 4,261,220 | -43.04% | 6,354,175 | 49.12% | 6,354,175 | 0.00% | 6,354,175 | 0.00% | | |
| 46 Beginning Balance, July 1 | | | | | | | | | | | | | | |
| 47 Audit Adjust or Restatements | | | | | | | | | | | | | | |
| 48 Net Beginning Balance, July 1 | 2,672,838 | 6,108,410 | 7,481,237 | 22.47% | 4,261,220 | -43.04% | 6,354,175 | 49.12% | 6,354,175 | 0.00% | 6,354,175 | 0.00% | | |
| 49 Ending Balance, June 30 | 6,108,410 | 7,481,238 | 4,261,220 | -43.04% | 6,354,175 | 49.12% | 6,354,175 | 0.00% | 6,354,175 | 0.00% | 6,354,175 | 0.00% | | |
| 50 Reserve Amounts: | | | | | | | | | | | | | | |
| 51 Revolving Cash | | | | | | | | | | | | | | |
| 52 Stores | | | | | | | | | | | | | | |
| 53 Designated for Economic Uncert. | | | | | | | | | | | | | | |
| 54 Prepaid Expenditures | | | | | | | | | | | | | | |
| 55 Legally Restricted Balances | 3,664,963 | 3,805,772 | | | | | | | | | | | | |
| 56 Designated for State CSR-K/3rd | | | | | | | | | | | | | | |
| 57 Designated for Lottery | | | | | | | | | | | | | | |
| 58 Designated for Redevelopment | 2,443,447 | 3,675,466 | 4,261,220 | | 6,354,175 | | 6,354,175 | | 6,354,175 | | 6,354,175 | | | |
| 59 Designated for State CSR-9th Grade | | | | | | | | | | | | | | |
| 60 3% Reserve Should Be = | | | | | | | | | | | | | | |
| 61 Res. Econ. Uncert. Above/Below 3% | | | | | | | | | | | | | | |
| 62 Special Reserve-Other Than Capital Equipment | | | | | | | | | | | | | | |

| | A | C | D | E | F | G | H | I | J | K | L |
|----|---|--|---|---|---|--------------------------------------|---|--------------------------------------|---|--------------------------------------|---|
| 1 | Palm Springs Unified School District | | | | | | | | | | |
| 2 | Estimated Actuals and Budget Assumptions | | | | | | | | | | |
| | | Estimated Actuals FY 2002/03 | | Budget FY 2003/2004 | | FY 2004/2005 | | FY 2005/06 | | FY 2006/07 | |
| 4 | Revenue Limit | 2% COLA & 2.9% Growth | | NO COLA, -1.2% deficit & 2.9% Growth | | 2.1% COLA & 3% Growth | | 2.1% COLA & 3% Growth | | 2.5% COLA & 3% Growth | |
| 5 | Federal Revenues | 2% increase | | 2% increase | | 2% increase | | 2% increase | | 2% increase | |
| 6 | State Revenues | -Mega Item/Schiff Bustamante | | No COLA, No Mandated Costs | | 2.1% COLA | | 2.1% COLA | | 2.5% COLA | |
| 7 | Local Revenues | +2% COLA - Mandated Costs | | 2% increase | | 2% increase | | 2% increase | | 2% increase | |
| 8 | Certificated Salaries | 2% increase for half fiscal year | | No COLA or Growth | | 3% Growth | | 3% Growth | | 3% Growth | |
| 9 | Classified Salaries | 2% increase for half fiscal year | | No COLA or Growth | | 1% increase | | 1% increase | | 1% increase | |
| 10 | Benefits | 16.5% increment H&W 20% Workers Comp -Schiff Busti/API/Gov Perf & Site Blok Grants + \$200k Staff Dev + | | 15% increment H&W No Change Workers Comp | | 10% increment H&W 5% Workers Comp | | 10% increment H&W 5% Workers Comp | | 10% increment H&W 5% Workers Comp | |
| 11 | Books & Supplies | 2% increase | | Budget Reductions | | 2.1% increase | | 2.1% increase | | 2.5% increase | |
| 12 | Contracts & Svcs. | 5%-10% range + n/c for P&L | | 5%-10% range + n/c for P&L | | 5%-10% range + n/c for P&L | | 10% increase | | 10% increase | |
| 13 | Capital Outlay | No Change | | No Change | | No Change | | No Change | | No Change | |
| 14 | Support Costs | No Change | | No Change | | No Change | | No Change | | No Change | |
| 15 | Transfers In | No Change | | No Change | | No Change | | No Change | | No Change | |
| 16 | Statutory COLA | 2.00% | | No COLA, -1.2% deficit | | 2.10% | | 2.10% | | 2.50% | |
| 17 | Lottery per ADA | 113.00 | | \$ 113.00 | | \$ 112.50 | | \$ 112.00 | | \$ 111.75 | |
| 18 | ADA P-2 | 12.00 | | \$ 12.00 | | \$ 12.50 | | \$ 13.00 | | \$ 13.25 | |
| 19 | Negotiations-Cert | 20.680 | | 21,289 | | 21,928 | | 22,586 | | 23,263 | |
| 20 | Negotiations-Class | 2% for half fiscal year | | Zero | | Zero | | Zero | | Zero | |
| 21 | Teachers for Growth | 2% for half fiscal year | | Zero | | Zero | | Zero | | Zero | |
| 22 | Step and Column | 9.28% | | -21,795 | | 30 | | 30 | | 30 | |
| 23 | Teacher Salary and Fringe Benefit Growth/CSRYRE calculations: | | | 3.71% | | 8.00% | | 8.00% | | 8.00% | |
| 24 | Base Year Cost | 583 | | 599 | | 639 | | 658 | | 678 | |
| 25 | FY 02/03 | 0 | | 0 | | 25 | | 25 | | 25 | |
| 26 | FY 03/04 | - | | - | | 26 | | 26 | | 27 | |
| 27 | FY 04/05 | 44,163 | | \$ - | | \$ 1,128,223.86 | | \$ 1,162,070.57 | | \$ 1,196,932.69 | |
| 28 | FY 05/06 | 8,830 | | \$ - | | \$ 307,914.45 | | \$ 340,386.45 | | \$ 350,598.04 | |
| 29 | FY 06/07 | 5,189 | | \$ - | | \$ 132,562.41 | | \$ 136,539.28 | | \$ 140,635.46 | |
| 30 | Total | 58,182 | | \$ - | | \$ 1,568,726.26 | | \$ 1,639,022.62 | | \$ 1,688,193.30 | |
| 31 | Increment | 137,090 | | \$ 59,884 | | \$ 37,823.59 | | \$ 38,958.30 | | \$ 40,127.04 | |
| 32 | Step and Column | | | | | | | | | | |
| 33 | Fund 03 Certd | 1,114,756 | | 1,245,952 | | 1,345,628 | | 1,453,278 | | 1,569,541 | |
| 34 | Fund 03 Classifd | 149,937 | | 119,410 | | 128,963 | | 139,280 | | 150,422 | |
| 35 | Fund 06 Certd | 221,182 | | 186,880 | | 201,830 | | 217,977 | | 235,415 | |
| 36 | Fund 06 Classifd | 86,144 | | 80,963 | | 87,440 | | 94,435 | | 101,990 | |
| 37 | All Other Funds | 43,076 | | 41,774 | | 45,116 | | 48,725 | | 52,623 | |
| 38 | Total | 1,615,095 | | 1,674,979 | | 1,808,977 | | 1,953,696 | | 2,109,991 | |
| 39 | Increment | 137,090 | | 59,884 | | 133,998 | | 144,718 | | 156,296 | |
| 40 | Health and Welfare Protection | | | | | | | | | | |
| 41 | Fund 03 | 11,423,583 | | 12,547,429 | | 13,802,172 | | 15,182,389 | | 16,700,628 | |
| 42 | Increment | 1,640,649 | | 1,123,846 | | 1,254,743 | | 1,380,217 | | 1,518,239 | |
| 43 | Fund 06: Sp Ed | 1,598,048 | | 1,487,842 | | 1,636,626 | | 1,800,289 | | 1,960,318 | |
| 44 | Fund 06: RR&M | 325,497 | | 340,470 | | 374,517 | | 411,969 | | 453,168 | |
| 45 | Fund 06: Transprt | 12,497 | | 13,718 | | 15,090 | | 16,599 | | 18,259 | |
| 46 | Increment | 1,936,042 | | 1,842,030 | | 2,026,233 | | 2,228,656 | | 2,451,742 | |
| 47 | Worker's Comp | 411,216 | | (94,012) | | 184,203 | | 202,623 | | 222,886 | |
| 48 | Increment | 1,263,873 | | 1,294,933 | | 1,359,680 | | 1,427,664 | | 1,499,047 | |
| 49 | Fund 03 | 219,837 | | 31,060 | | 64,747 | | 67,984 | | 71,303 | |
| 50 | Fund 06: Sp Ed | 171,661 | | 156,096 | | 163,901 | | 172,096 | | 180,701 | |
| 51 | Fund 06: RR&M | 32,374 | | 32,705 | | 33,705 | | 35,390 | | 37,160 | |
| 52 | Fund 06: Transprt | 1,727 | | 1,861 | | 1,954 | | 2,052 | | 2,154 | |
| 53 | Increment | 205,762 | | 190,057 | | 199,560 | | 209,538 | | 220,015 | |
| 54 | Worker's Comp | 45,999 | | (15,705) | | 9,503 | | 9,978 | | 10,477 | |
| 55 | Increment | 1,263,873 | | 1,294,933 | | 1,359,680 | | 1,427,664 | | 1,499,047 | |
| 56 | Fund 03 | 219,837 | | 31,060 | | 64,747 | | 67,984 | | 71,303 | |
| 57 | Fund 06: Sp Ed | 171,661 | | 156,096 | | 163,901 | | 172,096 | | 180,701 | |
| 58 | Fund 06: RR&M | 32,374 | | 32,705 | | 33,705 | | 35,390 | | 37,160 | |
| 59 | Fund 06: Transprt | 1,727 | | 1,861 | | 1,954 | | 2,052 | | 2,154 | |
| 60 | Increment | 205,762 | | 190,057 | | 199,560 | | 209,538 | | 220,015 | |
| 61 | Worker's Comp | 45,999 | | (15,705) | | 9,503 | | 9,978 | | 10,477 | |
| 62 | Increment | 1,263,873 | | 1,294,933 | | 1,359,680 | | 1,427,664 | | 1,499,047 | |
| 63 | Fund 03 | 219,837 | | 31,060 | | 64,747 | | 67,984 | | 71,303 | |
| 64 | Fund 06: Sp Ed | 171,661 | | 156,096 | | 163,901 | | 172,096 | | 180,701 | |
| 65 | Fund 06: RR&M | 32,374 | | 32,705 | | 33,705 | | 35,390 | | 37,160 | |
| 66 | Fund 06: Transprt | 1,727 | | 1,861 | | 1,954 | | 2,052 | | 2,154 | |
| 67 | Increment | 205,762 | | 190,057 | | 199,560 | | 209,538 | | 220,015 | |
| 68 | Worker's Comp | 45,999 | | (15,705) | | 9,503 | | 9,978 | | 10,477 | |
| 69 | Increment | 1,263,873 | | 1,294,933 | | 1,359,680 | | 1,427,664 | | 1,499,047 | |
| 70 | Fund 03 | 219,837 | | 31,060 | | 64,747 | | 67,984 | | 71,303 | |
| 71 | Fund 06: Sp Ed | 171,661 | | 156,096 | | 163,901 | | 172,096 | | 180,701 | |
| 72 | Fund 06: RR&M | 32,374 | | 32,705 | | 33,705 | | 35,390 | | 37,160 | |
| 73 | Fund 06: Transprt | 1,727 | | 1,861 | | 1,954 | | 2,052 | | 2,154 | |
| 74 | Increment | 205,762 | | 190,057 | | 199,560 | | 209,538 | | 220,015 | |
| 75 | Worker's Comp | 45,999 | | (15,705) | | 9,503 | | 9,978 | | 10,477 | |
| 76 | Increment | 1,263,873 | | 1,294,933 | | 1,359,680 | | 1,427,664 | | 1,499,047 | |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O |
|----|--|----------------|----------------|-----------------|--------------|--------------|---|---|---|---|---|---|---|---|---|
| 1 | Palm Springs Unified School District | | | | | | | | | | | | | | |
| 2 | Calculations for Estimated Actuals and Adoption Budget 06-16-02 | | | | | | | | | | | | | | |
| 3 | FY 20 | FY 2002/03 | FY 2003/04 | FY 2004/05 | FY 2005/06 | FY 2006/07 | | | | | | | | | |
| 4 | Estimated COLA | 2.00% | -1.20% | 2.10% | 2.10% | 2.50% | | | | | | | | | |
| 5 | Estimated COLA | 4,660.00 | 4,753.20 | 4,696.16 | 4,794.78 | 4,895.47 | | | | | | | | | |
| 6 | RI-Statewide | 93 | (57) | 99 | 101 | 122 | | | | | | | | | |
| 7 | | 4,753.20 | 4,696.16 | 4,794.78 | 4,895.47 | 5,017.86 | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | Budget ADA Growth | | | | | | | | | | | | | | |
| 10 | Growth projection | 2.90% | 2.90% | 3.00% | 3.00% | 3.00% | | | | | | | | | |
| 11 | Estimated P-2 | 20,107 | 20,690 | 21,289 | 21,928 | 22,586 | | | | | | | | | |
| 12 | Increment | 593 | 599 | 639 | 658 | 678 | | | | | | | | | |
| 13 | Total Projected ADA | 20,690 | 21,289 | 21,928 | 22,586 | 23,263 | | | | | | | | | |
| 14 | RCOE ADA | 175 | 175 | 175 | 175 | 175 | | | | | | | | | |
| 15 | Grand Total ADA | 20,865 | 21,464 | 22,103 | 22,761 | 23,438 | | | | | | | | | |
| 16 | STRS Changes in Earnable M & O in Revd | | | | | | | | | | | | | | |
| 17 | Transportation inc estimat | | | | | | | | | | | | | | |
| 18 | Lottery Funding | | | | | | | | | | | | | | |
| 19 | Estimated Rates | \$ 113.00 | \$ 113.00 | \$ 112.50 | \$ 112.00 | \$ 111.75 | | | | | | | | | |
| 20 | Estimated Rates | \$ 12.00 | \$ 12.00 | \$ 12.50 | \$ 13.00 | \$ 13.25 | | | | | | | | | |
| 21 | Unrestricted | 2,372,096.00 | 2,372,096.00 | 2,395,013.63 | 2,455,900.19 | 2,523,930.82 | | | | | | | | | |
| 22 | Increment | | | 22,917.63 | 60,886.57 | 68,030.63 | | | | | | | | | |
| 23 | Restricted | 241,284.00 | 241,284.00 | 266,112.63 | 285,059.84 | 299,258.02 | | | | | | | | | |
| 24 | total | 2,613,380.00 | 2,613,380.00 | 2,661,126.25 | 2,740,960.04 | 2,823,188.84 | | | | | | | | | |
| 25 | Increment | 0.00 | 0.00 | 24,828.63 | 18,947.22 | 14,198.17 | | | | | | | | | |
| 26 | Projection of Utilities Costs Increments: | | | | | | | | | | | | | | |
| 27 | Gas/Fuel | \$ 71,500 | \$ 158,400 | \$ 166,320 | \$ 174,636 | \$ 183,368 | | | | | | | | | |
| 28 | Electricity | \$ 4,225,000 | \$ 3,814,140 | \$ 4,195,554 | \$ 4,615,109 | \$ 5,076,620 | | | | | | | | | |
| 29 | Water | \$ 615,000 | \$ 700,000 | \$ 735,000 | \$ 771,750 | \$ 810,338 | | | | | | | | | |
| 30 | Waste Disposal | \$ 250,500 | \$ 275,000 | \$ 288,750 | \$ 303,188 | \$ 318,347 | | | | | | | | | |
| 31 | Telephone | \$ 280,000 | \$ 442,000 | \$ 464,100 | \$ 487,305 | \$ 511,670 | | | | | | | | | |
| 32 | Annual increment | \$ 5,442,000 | \$ 5,389,540 | \$ 5,849,724 | \$ 6,351,988 | \$ 6,900,343 | | | | | | | | | |
| 33 | Percentage increment | \$ (28,620) | \$ (52,460) | \$ 460,184 | \$ 502,264 | \$ 548,355 | | | | | | | | | |
| 34 | Property & Liability Insurance | \$ 715,480 | no change | no change | no change | no change | | | | | | | | | |
| 35 | Increment | \$ (25,742) | | | | | | | | | | | | | |
| 36 | Delete for next fiscal year as follows: | | | | | | | | | | | | | | |
| 37 | Resource 0013/14 | \$ (1,972,383) | | | | | | | | | | | | | |
| 38 | Resource 7180 | \$ (857,588) | | | | | | | | | | | | | |
| 39 | Resource 7005 | \$ (230,904) | | | | | | | | | | | | | |
| 40 | Fd 06: Fd Bal 6-30 | \$ (3,623,683) | \$ (3,805,771) | | | | | | | | | | | | |
| 41 | Fd 03: Fd Bal 6-30 | | \$ (1,952,125) | | | | | | | | | | | | |
| 42 | Resource 0000 | \$ 200,000 | \$ 871,159 | Staff Dev/BuyBk | | | | | | | | | | | |
| 43 | API/site block grant | 40,069 | | | | | | | | | | | | | |
| 44 | Gov Perf Award 99/00 | 15,492 | | | | | | | | | | | | | |
| 45 | Gov Perf/High Achieve. Award 00/01 1st. | 2,811 | | | | | | | | | | | | | |
| 46 | Gov Perf/High Achieve. Award 00/01 2nd. | 52,751 | | | | | | | | | | | | | |
| 47 | Redevelopment deficit spending for FY02 | | \$ (548,389) | | | | | | | | | | | | |

| | ADA | FY 2002/03 | FY 2003/04 | FY 2004/05 | FY 2005/06 | FY 2006/07 |
|---|--------------|--------------|--------------|--------------|--------------|------------|
| District Revenue Limit as per reporting period: | | | | | | |
| fy 2002/03 | 4,744.00 | 20,690.00 | 21,464.00 | 22,103.00 | 22,761.00 | 23,438.00 |
| 0% & -1.2% | -56.93 | 599.00 | 638.67 | 658.00 | 678.00 | 698.00 |
| fy 2003/04 | 4,687.07 | 175.00 | 22,103.67 | 22,761.67 | 23,439.67 | 24,137.67 |
| **** | | | | | | |
| 2.10% | 99.00 | 2,124.936 | 2,192.89 | 2,260.85 | 2,328.81 | 2,396.77 |
| fy 2004/05 | 4,786.07 | 3,056.721 | 3,056.721 | 3,056.721 | 3,056.721 | 3,056.721 |
| 2.10% | 101.00 | 2,232.370 | 2,232.370 | 2,232.370 | 2,232.370 | 2,232.370 |
| fy 2005/06 | 4,887.07 | 3,214.863 | 3,214.863 | 3,214.863 | 3,214.863 | 3,214.863 |
| 2.50% | 122.00 | 2,776.781 | 2,776.781 | 2,776.781 | 2,776.781 | 2,776.781 |
| fy 2006/07 | 5,009.07 | 3,393.972 | 3,393.972 | 3,393.972 | 3,393.972 | 3,393.972 |
| **** | | | | | | |
| | 23,438.07 | | | | | |
| **** RCOE ADA | | | | | | |
| Revenue Limit | | | | | | |
| SACS Report | | | | | | |
| P-2 | | | | | | |
| 2nd Interim | | | | | | |
| Increment | | | | | | |
| Revenue Limit Adjustments | | | | | | |
| FY 2002/03 | FY 2003/04 | FY 2004/05 | FY 2005/06 | FY 2006/07 | | |
| Meals for Needy | 713,320 | 713,364 | 728,345 | 743,640 | 759,256 | |
| Beg Teacher Salaries | 327,740 | 327,740 | 334,623 | 341,650 | 348,824 | |
| Unemployment | 111,690 | 274,824 | 280,595 | 286,488 | 292,504 | |
| Necessary Continuation | 128,500 | - | - | - | - | |
| Transf Co Sp Ed | (597,254) | (603,498) | (602,199) | (614,910) | (630,259) | |
| Transf Co Sp Ed-NPS | (36,197) | (35,762) | (36,497) | (37,267) | (38,198) | |
| Transf Community Schools | (151,808) | (149,986) | (153,154) | (156,386) | (160,290) | |
| Summer School Hours | 1,926,107 | 1,926,107 | 1,966,555 | 2,007,853 | 2,050,018 | |
| | 2,422,098 | 2,452,789 | 2,518,268 | 2,571,067 | 2,621,825 | |
| Sp Ed Transf | | | | | | |
| ADA | 631 | 630 | 649 | 668 | 688 | |
| Revenue Limit Transf | \$ 2,992,824 | \$ 2,952,854 | \$ 3,105,681 | \$ 3,266,356 | \$ 3,448,334 | |
| Programs | RCOE ADA | 2.00% | 0.00% | 2.10% | 2.10% | |
| Community | 32 | 4,744.00 | 4,687.07 | 4,786.07 | 4,887.07 | |
| | | 215.05 | 219.35 | 219.35 | 228.66 | |
| | | 219.35 | 219.35 | 223.96 | 234.38 | |
| Sp Ed | 132 | 4,524.65 | 4,470.35 | 4,562.11 | 4,658.41 | |
| Sp Ed-NPS | 8 | 4,524.65 | 4,470.35 | 4,562.11 | 4,658.41 | |
| * increased by pr | 172 | | | | | |
| | | deficit 1.2% | | | 630,865,027 | |
| | | 4,744.00 | 4,687.07 | | | |
| | | 4,524.65 | 4,470.35 | | | |
| Revenue Limit Calculations | FY 2002/03 | FY 2003/04 | FY 2004/05 | FY 2005/06 | FY 2006/07 | |
| ADA | - | 100,603,270 | 105,784,927 | 111,232,160 | 117,402,913 | |
| Adjustments | - | 2,452,789 | 2,518,268 | 2,571,067 | 2,621,855 | |
| Sp Ed Transf | - | (2,952,854) | (3,105,681) | (3,266,356) | (3,448,334) | |
| | - | 100,103,205 | 105,197,514 | 110,536,871 | 116,576,435 | |

| Description | Form K-12 EDP No. | 2002/03 Estimated Actuals | 2003/04 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: | | | |
| 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 (Grades 7-8) | 240 | | |
| 26. Other Revenue Limit Adjustments | 062 | | |
| 27. Adjustment to Basic Aid Guarantee | 223 | | |
| 28. All Other Adjustments | --- | | |
| 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 |

| Description | Form K-12 EDP No. | 2002/03 Estimated Actuals | 2003/04 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 | | |
| 34. TOTAL REVENUE LIMIT - LOCAL SOURCES (Line 30 minus Lines 31 through 33) | | (30,193,085.00) | (30,193,085.00) |
| 35. Less: Charter Schools General Purpose Block Grant (Unified Districts Only) | 123 | | |
| 36. STATE AID ENTITLEMENT (Sum Lines 29 and 34, Minus Line 35) | | 69,344,396.00 | 72,379,880.00 |
| 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) | --- | | |
| 38. NET STATE AID - REVENUE LIMIT (Greater of Line 36 or Line 37) | | 69,344,396.00 | 72,379,880.00 |
| 39. Less: Actual Revenue Limit State Apportionment Receipts (Apportionment Doc: Form K-12, Exhibit H, EDP 999) | --- | | |
| 40. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 38 minus Line 39) | | 69,344,396.00 | |

| Description | Direct Costs Interfund | | Direct/Indirect | | Interfund Transfers In 8910-8929 | Interfund Transfers Out 7610-7629 | Due From 9310 | Due To 9610 |
|---|------------------------|----------------------|--------------------|---------------------|--|---|------------------|----------------|
| | Services In 5750 | Services Out 5750 | Support In 7350 | Support Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (7,280.00) | 0.00 | (367,960.00) | | | | |
| Other Sources/Uses Detail | | | | | 1,000,000.00 | 64,877.00 | | |
| Fund Reconciliation | | | | | | | 1,000,000.00 | 30,000.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 7,150.00 | 0.00 | 69,433.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 21,199.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 14,877.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 130.00 | 0.00 | 277,328.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 30,000.00 | 1,000,000.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 577,985.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND for Other than Capital Outlay | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 5,760,531.00 | 1,000,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 20,823.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | | | | | |
| Other Sources/Uses Detail | | | | | 91,023.00 | 577,985.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 91,022.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 3,314,222.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND (Capital Outlay) | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 3,892,207.00 | 6,338,516.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 20,823.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

July 1 Budget (Single Adoption)
2002/03 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs Interfund | | Direct/Indirect | | Interfund Transfers In 8910-8929 | Interfund Transfers Out 7610-7629 | Due From 9310 | Due To 9610 |
|--|------------------------|----------------------|--------------------|---------------------|--|---|---------------------|---------------------|
| | Services In 5750 | Services Out 5750 | Support In 7350 | Support Out 7350 | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 50,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 72 ARTICLE XIII-B FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 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 | 1,030,000.00 |

| Description | Direct Costs Interfund | | Direct/Indirect | | Interfund Transfers In 8910-8929 | Interfund Transfers Out 7610-7629 | Due From 9310 | Due To 9610 |
|---|------------------------|----------------------|--------------------------|---------------------------|-------------------------------------|--------------------------------------|------------------|----------------|
| | Services In 5750 | Services Out 5750 | Support In 7350, 7380 | Support Out 7350, 7380 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (49,025.00) | 0.00 | (428,677.00) | | | | |
| Other Sources/Uses Detail | | | | | 2,900,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 74,899.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 49,025.00 | 0.00 | 24,547.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 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 | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND for Other than Capital Outlay | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 2,900,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND (Capital Outlay) | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

July 1 Budget (Single Adoption)
2003/04 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

| Description | Direct Costs | | Interfund | | Interfund Transfers In 8910-8929 | Interfund Transfers Out 7610-7629 | Due From 9310 | Due To 9610 |
|--|---------------------|----------------------|--------------------------|---------------------------|--|---|------------------|----------------|
| | Services In 5750 | Services Out 5750 | Support In 7350, 7380 | Support Out 7350, 7380 | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 72 ARTICLE XIII-B FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | 0.00 | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 49,025.00 | (49,025.00) | 428,677.00 | (428,677.00) | 2,900,000.00 | 2,900,000.00 | | |

This First Tier Review is for the General Fund
Any deviation triggers a Second Tier review - the Second Tier is in addition to all items in the First Tier.

Criteria
1. AVERAGE DAILY ATTENDANCE

Standard
ADA has not been overestimated in 1) The first prior year (2002/03) OR 2) Two or more of the previous three years by more than the following variance levels:

| Variance Level | ADA Range |
|----------------|-------------------|
| 1.030 | 0 to 300 |
| 1.025 | 301 to 1,000 |
| 1.020 | 1,001 to 30,000 |
| 1.015 | 30,001 to 400,000 |
| 1.010 | 400,001 and Over |

Your Variance Level is: 1.020
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
Enter ADA data from the Form A
(Form A, the sum of lines 3, 6, and 25, REVENUE LIMIT Column.)

| Fiscal Year | Budget ADA | Actual ADA | Variance Level Budget divided by Actual |
|-----------------------------|------------------|------------------|---|
| Third Prior Year (2000/01) | <u>19,609.00</u> | <u>19,259.00</u> | <u>1.0182</u> |
| Second Prior Year (2001/02) | <u>19,858.00</u> | <u>20,107.00</u> | <u>.9876</u> |
| First Prior Year (2002/03) | <u>20,747.00</u> | <u>20,690.00</u> | <u>1.0028</u> |

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2002/03).

- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

| Criteria | Standard |
|---------------------|--|
| 2. DEFICIT SPENDING | 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 01)

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 01:

| Fiscal Year | Operating Expenditure (Form 01, Sec. B) | Deficit Spending * (Form 01, Sec. E) | Variance Level Deficit Spending divided by Expenditure |
|-----------------------------|--|---|--|
| Third Prior Year (2000/01) | 127,096,365.00 | 0.00 | .0000 |
| Second Prior Year (2001/02) | 142,151,243.00 | 0.00 | .0000 |
| First Prior Year (2002/03) | 154,899,968.00 | 6,366,289.00 | .0411 |
| Budget Year (2003/04) | 143,475,523.00 | 0.00 | .0000 |

* 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).

| Criteria | Standard | | | | | | | | | | | | |
|---------------------------|--|------------------|-----------|---------------------------|----------|---------------------------|--------------|----|-----------------|----|-------------------|----|------------------|
| 3. RESERVES | Available reserves are not less than the following percentages as applied to total expenditures*, transfers out, and other uses (except as provided for in Education Code Section 33128): | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Percentage Level</th> <th style="text-align: center;">ADA Range</th> </tr> </thead> <tbody> <tr> <td>5% or 50,000 (greater of)</td> <td style="text-align: center;">0 to 300</td> </tr> <tr> <td>4% or 50,000 (greater of)</td> <td style="text-align: center;">301 to 1,000</td> </tr> <tr> <td>3%</td> <td style="text-align: center;">1,001 to 30,000</td> </tr> <tr> <td>2%</td> <td style="text-align: center;">30,001 to 400,000</td> </tr> <tr> <td>1%</td> <td style="text-align: center;">400,001 and Over</td> </tr> </tbody> </table> | Percentage Level | ADA Range | 5% or 50,000 (greater of) | 0 to 300 | 4% or 50,000 (greater of) | 301 to 1,000 | 3% | 1,001 to 30,000 | 2% | 30,001 to 400,000 | 1% | 400,001 and Over |
| Percentage Level | ADA Range | | | | | | | | | | | | |
| 5% or 50,000 (greater of) | 0 to 300 | | | | | | | | | | | | |
| 4% or 50,000 (greater of) | 301 to 1,000 | | | | | | | | | | | | |
| 3% | 1,001 to 30,000 | | | | | | | | | | | | |
| 2% | 30,001 to 400,000 | | | | | | | | | | | | |
| 1% | 400,001 and Over | | | | | | | | | | | | |

Your Minimum Reserve Level is: 3%
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column.)

*An Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude the distribution of revenues to its participating members.

Special Education Pass-through Funds Reserve Exclusion

1. a. Does your office choose to exclude the pass-through funds distributed to a SELPA(s) from the reserve calculation? No
 b. If yes, enter the name(s) of the SELPA(s): _____
2. a. Does your office serve as the Administrative Unit (AU) of the SELPA? No
 If no, pass-through funds cannot be excluded.
 b. If yes, the amount of special education funds budgeted in resources 3300-3499, 6500 and 6510 that will be excluded is:
 Object 7211 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7212 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7213 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7221 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7222 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
 Object 7223 (This amount extracts from funds 01 and 06, resources 3300-3499, 6500 and 6510, budget)
3. Total, Special Education Pass-through funds to be excluded: 0.00

Minimum Reserve Level (Funds 01, 17 & 72)

Determine district's A) Recommended Reserve Amount & B) Budgeted Reserve Amount:

A. Recommended Reserve Amount

| | |
|--|----------------|
| 1. Total expenditures, transfers out, and other uses (Fund 01, Objects 1000-7999) | 143,475,523.00 |
| 2. Special Education Pass-through Funds (Special Education Pass-through Funds Reserve Exclusion Section, Line 3) | 0.00 |
| 3. Net Expenditures, Transfers Out, and Other Uses (Line A1 less Line A2) | 143,475,523.00 |
| 4. Recommended minimum reserve percentage | 3% |
| 5. Total (Line A3 x Line A4) | 4,304,265.69 |
| 6. Recommended minimum reserve amount for this district (Line A5 or the greater of Line A5 or \$50,000 for a district with less than 1,001 ADA) | 4,304,265.69 |

B. Budgeted Reserve Amount (AMOUNTS DESIGNATED FOR RESERVES MUST BE UNRESTRICTED)

| | |
|--|--------------|
| 1. General Fund (Fund 01) - Budgeted in Designated for Economic Uncertainties (Col. D - #9770) | 4,323,485.00 |
| 2. General Fund (Fund 01) - Budgeted in the Unappropriated Account (Col. D - #9790) | 0.00 |
| 3. Special Reserve Fund (Fund 17) - Budgeted in DEU Account #9770 | 5,984,450.00 |
| 4. Special Reserve Fund (Fund 17) - Budgeted in the Unappropriated Account #9790 | 0.00 |

| | |
|---|---------------|
| 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 Account #9790 | 0.00 |
| Total District Budgeted UNRESTRICTED Reserves | 10,307,935.00 |

Comparison to Minimum Reserve Standard

- a. Based on the data reported, your district's budget year reserve amounts meet the recommended reserve amount for your size district.

SUPPLEMENTAL INFORMATION

A. Multiyear Projection

Based on the required multiyear projection for the General Fund, if ending fund balances are projected to be negative for the current or two subsequent fiscal years, please explain the contributing factors.

B. Change in Fund Balance (Form 01, Line F-2)

Determine the change in fund balance for the budget and two prior years

| Fiscal Year | Ending Fund Balance | Net Inc./(Dec.) Over Prior Year | Percentage Inc./(Dec.) |
|-----------------------------|------------------------|------------------------------------|---------------------------|
| Second Prior Year (2001/02) | 15,098,535.00 | | |
| First Prior Year (2002/03) | 8,732,246.00 | (6,366,289.00) | -42.16% |
| Budget Year (2003/04) | 11,356,915.54 | 2,624,669.54 | 30.06% |

Provide an explanation if the fund balance has declined for the last two fiscal years:

C. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 01, Lines F.2.a. and F.2.b., Column F) greater than the ending fund balance (Form 01, Line F.2., Column F)?
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 01, Line F.2.d., Column F) is positive or zero.

No _____

D. Funding On-going General Fund Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund more than 1% of on-going General Fund operating expenditures?
2. If yes, what percentage of on-going General Fund operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

No _____

E. Analysis of Change in Special Education Funding

| <u>Resource</u> | <u>Object</u> | <u>Description</u> | <u>2002/03 Actual</u> | <u>2003/04 Budget</u> |
|-----------------|---------------|---|---------------------------|---------------------------|
| 6500 | 8091 | Special Education ADA Transfer | 2,992,824.00 | 2,952,810.00 |
| 6500 | 8097 | Property Tax Transfers | 0.00 | 0.00 |
| 6500 | 8311 | Special Education Master Plan - Current Year | 0.00 | 0.00 |
| 6500 | 8791- | Special Education SELPA Transfers from Districts, | | |
| | 8793 | County Offices, or JPAs | 7,080,819.00 | 7,718,215.00 |
| Less:6500 | 7221- | Special Education SELPA Transfers to Districts, | | |
| | 7223 | County Offices, or JPAs | 0.00 | 0.00 |
| 3310 | 8181 | Special Education, Entitlement Per UDC | 2,204,080.00 | 2,204,080.00 |
| | | Total Revenues | 12,277,723.00 | 12,875,105.00 |
| | | Percentage of Change | | 4.87% |

Provide an explanation if the percentage of change reflects an increase or decrease greater 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.)

| Type of Commitment | # of Years | Balance July 1, 2003 Principal Only | 2003/04 Payment (P & I) | 2004/05 Payment (P & I) | 2005/06 Payment (P & I) | Fund/Object Code/ Resource |
|-------------------------------|------------|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| General Obligation Bonds | 28 | 89,905,000.00 | 7,559,022.00 | 7,069,390.00 | 7,098,728.00 | Sp Tax Assessment |
| State School Building Loans | | | | | | |
| 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 | 60,000.00 | General Purpose Fund |
| Certificate of Participation | | | | | | |
| Capital Leases | | 0.00 | | | | |
| Other Commitments: | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Comments:

G. Change in Contributions

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) Percentage of change over prior year | _____ (3,463,183.00) 0.00% |
| Budget Year (2003/04) Contributions (Form 01, Unrestricted Column, Line D3) Percentage of change over prior year | _____ (3,803,249.00) 9.82% |

Provide an explanation if the percentage of change in contributions for the budget year reflects an increase greater than 10%:

H. Retiree Health and Welfare Benefits Liability

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:

| Fiscal Year | Budget 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. _____

I. 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

1. Enter the number of certificated FTEs included in the budget. 1,203.98
2. Enter the number of certificated FTEs included in the prior year's second interim report. 1,256.03
3. Are salary and benefit negotiations for the certificated bargaining unit settled for the budget year? (Yes/No/NA) 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 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 _____
 - 2. Health and Welfare Benefits _____
4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

| Fiscal Year | Cost of Step & Col. Adjustment | % Change In Step & 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% |

5. Are changes in health benefit costs included in the budget? (Yes/No/NA) Yes _____

| Fiscal Year | % Change in Health Benefits Over P.Y. |
|----------------------------------|--|
| Budget Year (2003/04) | 15.00% |
| First Subsequent Year (2004/05) | 10.00% |
| Second Subsequent Year (2005/06) | 10.00% |

6. List the significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, etc.).

7. Identify the source of funding that will be used to support multiyear salary and benefits commitments.

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 year's second interim report. 738.34
3. Are salary and benefit negotiations for the classified bargaining unit settled for the budget year? (Yes/No/NA) 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 Over Prior Year |
|----------------------------------|---------------------------------------|
| Current Year (2002/03) | _____ |
| Budget Year (2003/04) | _____ |
| 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 _____
 - 2. Health and Welfare Benefits _____
4. Are Step and Column adjustments included in the budget? (Yes/No/NA) Yes

Indicate the following for the budget and subsequent two years:

| Fiscal Year | Cost of Step & Col. Adjustment | % Change In Step & Col. Over P.Y. |
|----------------------------------|-----------------------------------|--------------------------------------|
| Current Year (2002/03) | 276,095.00 | _____ |
| Budget Year (2003/04) | 237,703.00 | -13.91% |
| First Subsequent Year (2004/05) | 254,342.00 | 7.00% |
| Second Subsequent Year (2005/06) | 272,146.00 | 7.00% |

5. Are changes in health benefit costs included in the budget? (Yes/No/NA) Yes

| Fiscal Year | % Change in Health Benefits Over P.Y. |
|----------------------------------|--|
| Budget Year (2003/04) | 15.00% |
| First Subsequent Year (2004/05) | 10.00% |
| Second Subsequent Year (2005/06) | 10.00% |

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.

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 11 - Adult Education Fund

Criteria
1. AVERAGE DAILY ATTENDANCE

Standard
ADA has not been overestimated in 1) The first prior year (2002/03) OR 2) Two or more of the previous three years by more than the following variance levels:

| Variance Level | ADA Range |
|----------------|-------------------|
| 1.030 | 0 to 300 |
| 1.025 | 301 to 1,000 |
| 1.020 | 1,001 to 30,000 |
| 1.015 | 30,001 to 400,000 |
| 1.010 | 400,001 and Over |

Your Variance Level is: 1.020
(Based on Form A, lines 3, 6, and 25, REVENUE LIMIT Column)

ADA Variance Level

Determine the ratio of budgeted ADA to actual ADA for each of the three prior years.
Enter ADA data from the Form A
(Form A, line 16, REVENUE LIMIT Column.)

| Fiscal Year | Budget ADA | Actual ADA | Variance Level Budget divided by Actual |
|-----------------------------|---------------|---------------|---|
| Third Prior Year (2000/01) | <u>0.00</u> | <u>203.00</u> | <u>.0000</u> |
| Second Prior Year (2001/02) | <u>203.00</u> | <u>196.00</u> | <u>1.0357</u> |
| First Prior Year (2002/03) | <u>210.00</u> | <u>218.00</u> | <u>.9633</u> |

Comparison to ADA Standard

- a. Based on the data reported, your district meets the 1st ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2002/03).

- b. Based on the data reported, your district meets the 2nd ADA Standard (has not overestimated ADA in excess of the standard ADA variance level for your size district in 2 or more of the 3 previous years).

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:

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

* If deficit spending, enter amount as a positive number; if not deficit spending, enter -0-.

Comparison to Deficit Spending Standard

- 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.

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

| Fiscal Year | Ending Fund Balance (Form 11, Line F-2) | Net Inc./(Dec.) Over Prior Year | Percentage Inc./(Dec.) |
|-----------------------------|--|------------------------------------|---------------------------|
| Second Prior Year (2001/02) | 114,874.00 | | |
| First Prior Year (2002/03) | 74,393.00 | (40,481.00) | -35.24% |
| Budget Year (2003/04) | 97,803.00 | 23,410.00 | 31.47% |

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 11, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 11, Line F.2., Budget Column)?
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 11, Line F.2.d., Budget Column) is positive or zero.

No _____

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures?
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

No _____

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 12 - Child Development Fund

| | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------|--|----------------|---------|-----------|--|-------|---|----|-----|-------|-----|----|-------|-------|-------|----|--------|-------|--------|----|---------|-------|---------|-----|------|
| Criteria | Standard | | | | | | | | | | | | | | | | | | | | | | | | |
| DEFICIT SPENDING | 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: | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="0" style="width: 100%;"> <tr> <td style="border-bottom: 1px solid black; width: 30%;">Variance Level</td> <td style="width: 20%;"></td> <td style="border-bottom: 1px solid black; width: 20%;">ADA Range</td> <td style="width: 30%;"></td> </tr> <tr> <td>.0165</td> <td style="text-align: center;">0</td> <td>to</td> <td style="text-align: center;">300</td> </tr> <tr> <td>.0132</td> <td style="text-align: center;">301</td> <td>to</td> <td style="text-align: center;">1,000</td> </tr> <tr> <td>.0099</td> <td style="text-align: center;">1,001</td> <td>to</td> <td style="text-align: center;">30,000</td> </tr> <tr> <td>.0066</td> <td style="text-align: center;">30,001</td> <td>to</td> <td style="text-align: center;">400,000</td> </tr> <tr> <td>.0033</td> <td style="text-align: center;">400,001</td> <td>and</td> <td style="text-align: center;">Over</td> </tr> </table> | 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 |
| 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 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:

| Fiscal Year | Operating Expenditure (Form 12, Sec. B) | Deficit Spending * (Form 12, Sec. E) | Variance Level Deficit Spending divided by Expenditure |
|-----------------------------|---|--|--|
| Third Prior Year (2000/01) | 1,660,617.00 | | .0000 |
| Second Prior Year (2001/02) | 1,863,841.00 | | .0000 |
| First Prior Year (2002/03) | 2,117,433.00 | 0.00 | .0000 |
| Budget Year (2003/04) | 2,268,427.00 | 0.00 | .0000 |

* 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).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

| Fiscal Year | Ending Fund Balance (Form 12, Line F-2) | Net Inc./(Dec.) Over Prior Year | Percentage Inc./(Dec.) |
|-----------------------------|--|------------------------------------|---------------------------|
| Second Prior Year (2001/02) | | | |
| First Prior Year (2002/03) | 2,000.00 | 2,000.00 | 0.00% |
| Budget Year (2003/04) | 2,000.00 | 0.00 | 0.00% |

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 12, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 12, Line F.2., Budget Column)? No _____
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 12, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No _____
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 13 - Cafeteria Special Revenue Fund

| | |
|------------------|--|
| Criteria | Standard |
| DEFICIT SPENDING | 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 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:

| Fiscal Year | Operating Expenditure (Form 13, Sec. B) | Deficit Spending * (Form 13, Sec. E) | Variance Level Deficit Spending divided 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 |

* 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).

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

| Fiscal Year | Ending Fund Balance (Form 13, Line F-2) | Net Inc./(Dec.) Over Prior Year | Percentage Inc./(Dec.) |
|-----------------------------|--|------------------------------------|---------------------------|
| Second Prior Year (2001/02) | 277,660.00 | | |
| First Prior Year (2002/03) | 282,303.00 | 4,643.00 | 1.67% |
| Budget Year (2003/04) | 282,501.00 | 198.00 | 0.07% |

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

1. Is the sum of the components of ending fund balance (Form 13, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 13, Line F.2., Budget Column)? No _____
2. If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 13, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

1. Does your budget include the use of one-time resources to fund on-going operating expenditures? No _____
2. If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.

This First Tier Review is for Fund 14 - Deferred Maintenance Fund

SUPPLEMENTAL INFORMATION

A. Change in Fund Balance

Determine the change in fund balance for the budget and two prior years.

| Fiscal Year | Ending Fund Balance (Form 14, Line F-2) | Net Inc./(Dec.) Over Prior Year | Percentage Inc./(Dec.) |
|-----------------------------|---|---------------------------------|------------------------|
| Second Prior Year (2001/02) | 213,213.00 | | |
| First Prior Year (2002/03) | 781,533.00 | 568,320.00 | 266.55% |
| Budget Year (2003/04) | 340,033.00 | (441,500.00) | -56.49% |

Provide an explanation if the fund balance has declined for the last two fiscal years:

B. Components of Ending Fund Balance

- Is the sum of the components of ending fund balance (Form 14, Lines F.2.a. and F.2.b., Budget Column) greater than the ending fund balance (Form 14, Line F.2., Budget Column)? No _____
- If yes, adjust the components of ending fund balance until the Unappropriated Amount (Form 14, Line F.2.d., Budget Column) is positive or zero.

C. Funding On-going Expenditures with One-time Resources

- Does your budget include the use of one-time resources to fund on-going operating expenditures? No _____
- If yes, what percentage of on-going operating expenditures does it represent? Explain how the one-time resources will be replaced to continue funding the on-going expenditures in the following years:

THIS IS THE END OF THE FIRST TIER REVIEW.