

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	140,910,567.00	170,729,947.00	97,251,966.80	170,921,676.00	191,729.00	0.1%
2) Federal Revenue		8100-8299	12,479,192.00	14,732,922.00	2,712,268.25	14,718,626.00	(14,296.00)	-0.1%
3) Other State Revenue		8300-8599	48,530,311.00	32,056,932.00	19,630,655.07	32,084,772.00	27,840.00	0.1%
4) Other Local Revenue		8600-8799	7,328,067.00	8,243,511.00	2,609,895.09	8,468,472.00	224,961.00	2.7%
5) TOTAL, REVENUES			209,248,137.00	225,763,312.00	122,204,785.21	226,193,546.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	110,322,786.00	108,190,729.00	52,840,816.54	108,012,356.00	178,373.00	0.2%
2) Classified Salaries		2000-2999	34,885,248.00	35,021,511.00	16,230,368.57	34,626,117.00	395,394.00	1.1%
3) Employee Benefits		3000-3999	50,233,703.00	48,660,963.00	28,000,040.85	45,290,448.00	3,370,515.00	6.9%
4) Books and Supplies		4000-4999	11,573,028.00	14,752,799.00	4,585,212.12	16,180,208.00	(1,427,409.00)	-9.7%
5) Services and Other Operating Expenditures		5000-5999	19,288,228.00	23,490,076.00	7,937,007.72	23,635,864.00	(145,788.00)	-0.6%
6) Capital Outlay		6000-6999	0.00	2,100,000.00	(71,673.60)	2,743,084.00	(643,084.00)	-30.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,218,010.00	6,771,490.00	1,197,115.14	6,709,398.00	62,092.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(505,153.00)	(505,153.00)	(92,115.41)	(505,541.00)	388.00	-0.1%
9) TOTAL, EXPENDITURES			230,015,850.00	238,482,415.00	110,626,771.93	236,691,934.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,767,713.00)	(12,719,103.00)	11,578,013.28	(10,498,388.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	959,196.00	0.00	101.95	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	192,565.84	1,944,785.00	1,944,785.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(959,196.00)	0.00	192,463.89	1,944,785.00		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,726,909.00)	(12,719,103.00)	11,770,477.17	(8,553,603.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	75,263,036.45	75,406,134.90		75,406,134.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,263,036.45	75,406,134.90		75,406,134.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,263,036.45	75,406,134.90		75,406,134.90		
2) Ending Balance, June 30 (E + F1e)			53,536,127.45	62,687,031.90		66,852,531.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.79		0.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	56,127.00	56,127.00		56,127.00		
Non-Resident Tuition	0000	9780	56,127.00					
Non-Resident Tuition	0000	9780		56,127.00				
Non-Resident Tuition	0000	9780				56,127.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,929,252.00	7,154,472.00		7,100,759.00		
Unassigned/Unappropriated Amount			46,300,748.45	55,226,432.11		59,445,645.11		

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<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	31,538,629.00	17,438,901.15	31,638,379.00	99,750.00	0.3%
Education Protection Account State Aid - Current Year		8012	25,004,352.00	25,650,914.00	12,831,971.00	23,826,137.00	(1,824,777.00)	-7.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(5,596,779.76)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	914,251.00	914,251.00	437,862.24	875,725.00	(38,526.00)	-4.2%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	109,869,158.00	109,869,158.00	62,069,441.80	111,353,748.00	1,484,590.00	1.4%
Unsecured Roll Taxes		8042	4,114,326.00	4,114,326.00	3,404,067.85	3,925,239.00	(189,087.00)	-4.6%
Prior Years' Taxes		8043	2,665,139.00	2,665,139.00	2,154,694.66	2,212,169.00	(452,970.00)	-17.0%
Supplemental Taxes		8044	1,249,577.00	1,249,577.00	1,674,069.00	1,758,508.00	508,931.00	40.7%
Education Revenue Augmentation Fund (ERAF)		8045	(1,406,632.00)	(1,406,632.00)	983,355.29	(566,252.00)	840,380.00	-59.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,758,836.00	6,758,836.00	6,044,588.57	6,758,836.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>149,169,007.00</b>	<b>181,354,198.00</b>	<b>101,442,171.80</b>	<b>181,782,489.00</b>	<b>428,291.00</b>	<b>0.2%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,879,956.00)	(7,930,724.00)	0.00	(7,930,723.00)	1.00	0.0%
Continuation Education ADA Transfer	2200	8091	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	0.0%
Special Education ADA Transfer	6500	8091	5,879,956.00	5,879,956.00	0.00	5,879,956.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	308,321.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,566,761.00)	(8,573,483.00)	(4,190,205.00)	(8,810,046.00)	(236,563.00)	2.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>140,910,567.00</b>	<b>170,729,947.00</b>	<b>97,251,966.80</b>	<b>170,921,676.00</b>	<b>191,729.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,959,573.00	4,973,777.00	(0.46)	4,973,777.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,961.00	1,054,254.00	119,446.43	1,054,254.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	18,846.00	18,845.60	18,846.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,057,887.00	4,591,173.00	1,216,990.87	4,554,295.00	(36,878.00)	-0.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	871,215.00	1,704,644.00	345,466.06	1,708,080.00	3,436.00	0.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	741,065.00	745,613.00	175,324.24	745,520.00	(93.00)	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	172,831.00	181,396.00	729.00	193,343.00	11,947.00	6.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	991,660.00	1,463,219.00	835,466.51	1,470,511.00	7,292.00	0.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,479,192.00</b>	<b>14,732,922.00</b>	<b>2,712,268.25</b>	<b>14,718,626.00</b>	<b>(14,296.00)</b>	<b>-0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	15,664,111.00	15,512,875.00	8,557,055.10	15,512,875.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	6,136,353.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	3,757.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,862,340.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,249,851.00	997,585.00	997,585.00	997,585.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	4,261,026.00	4,584,828.00	1,254,756.05	4,584,828.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,458,026.00	1,458,026.00	947,717.04	1,458,026.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	1,228.00	103.30	1,228.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,694,400.00	1,694,400.00	1,355,520.00	1,694,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,204,204.00	7,807,990.00	6,514,161.58	7,835,830.00	27,840.00	0.4%

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TOTAL, OTHER STATE REVENUE			48,530,311.00	32,056,932.00	19,630,655.07	32,084,772.00	27,840.00	0.1%

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	774,000.00	774,000.00	625,287.57	940,147.00	166,147.00	21.5%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	483,000.00	483,000.00	290,871.10	483,000.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	109,832.87	185,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	200,000.00	200,000.00	133,660.33	170,000.00	(30,000.00)	-15.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	3,868,562.00	4,772,751.00	447,213.62	4,861,565.00	88,814.00	1.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	247,705.00	247,955.00	95,748.91	247,955.00	0.00	0.0%
Tuition		8710	1,300,000.00	1,311,005.00	772,380.69	1,311,005.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	269,800.00	269,800.00	134,900.00	269,800.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,328,067.00</b>	<b>8,243,511.00</b>	<b>2,609,895.09</b>	<b>8,468,472.00</b>	<b>224,961.00</b>	<b>2.7%</b>
<b>TOTAL, REVENUES</b>			<b>209,248,137.00</b>	<b>225,763,312.00</b>	<b>122,204,785.21</b>	<b>226,193,546.00</b>	<b>430,234.00</b>	<b>0.2%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	92,398,523.00	90,378,250.00	43,574,369.51	90,159,230.00	219,020.00	0.2%
Certificated Pupli Support Salaries		1200	5,791,921.00	5,597,893.00	2,856,757.47	5,597,893.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,715,167.00	8,528,930.00	4,633,946.61	8,528,930.00	0.00	0.0%
Other Certificated Salaries		1900	3,417,175.00	3,685,656.00	1,775,742.95	3,726,303.00	(40,647.00)	-1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>110,322,786.00</b>	<b>108,190,729.00</b>	<b>52,840,816.54</b>	<b>108,012,356.00</b>	<b>178,373.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,362,444.00	8,381,342.00	3,136,671.90	7,984,912.00	396,430.00	4.7%
Classified Support Salaries		2200	13,404,574.00	13,500,957.00	6,680,030.72	13,503,455.00	(2,498.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,328,037.00	3,462,142.00	1,791,932.59	3,462,142.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,448,974.00	9,323,695.00	4,492,161.71	9,332,233.00	(8,538.00)	-0.1%
Other Classified Salaries		2900	341,219.00	353,375.00	129,571.65	343,375.00	10,000.00	2.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>34,885,248.00</b>	<b>35,021,511.00</b>	<b>16,230,368.57</b>	<b>34,626,117.00</b>	<b>395,394.00</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,100,559.00	8,832,866.00	4,342,809.15	8,834,327.00	(1,461.00)	0.0%
PERS		3201-3202	4,924,306.00	4,978,994.00	2,249,847.80	4,979,103.00	(109.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	4,061,657.00	4,027,881.00	1,833,915.09	3,993,197.00	34,684.00	0.9%
Health and Welfare Benefits		3401-3402	18,915,656.00	18,866,519.00	13,251,261.51	18,856,120.00	10,399.00	0.1%
Unemployment Insurance		3501-3502	245,576.00	237,016.00	21,143.19	239,340.00	(2,324.00)	-1.0%
Workers' Compensation		3601-3602	2,078,918.00	2,782,652.00	1,533,403.79	2,970,768.00	(188,116.00)	-6.8%
OPEB, Allocated		3701-3702	10,652,055.00	8,790,960.00	4,767,660.32	5,298,140.00	3,492,820.00	39.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	254,976.00	144,075.00	0.00	119,453.00	24,622.00	17.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>50,233,703.00</b>	<b>48,660,963.00</b>	<b>28,000,040.85</b>	<b>45,290,448.00</b>	<b>3,370,515.00</b>	<b>6.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,064,753.00	1,154,647.00	360,761.60	1,154,747.00	(100.00)	0.0%
Books and Other Reference Materials		4200	22,555.00	70,400.00	25,920.36	81,102.00	(10,702.00)	-15.2%
Materials and Supplies		4300	10,024,552.00	12,527,649.00	2,157,429.11	11,081,928.00	1,445,721.00	11.5%
Noncapitalized Equipment		4400	461,168.00	1,000,103.00	2,041,101.05	3,862,431.00	(2,862,328.00)	-286.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,573,028.00</b>	<b>14,752,799.00</b>	<b>4,585,212.12</b>	<b>16,180,208.00</b>	<b>(1,427,409.00)</b>	<b>-9.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,272,657.00	6,525,503.00	1,737,151.15	6,600,503.00	(75,000.00)	-1.1%
Travel and Conferences		5200	399,842.00	514,868.00	179,110.02	670,628.00	(155,760.00)	-30.3%
Dues and Memberships		5300	95,915.00	95,965.00	68,026.39	95,965.00	0.00	0.0%
Insurance		5400-5450	1,205,180.00	1,205,180.00	499,537.00	1,205,180.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,057,144.00	4,057,144.00	1,983,130.26	4,057,144.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,978,649.00	5,966,311.00	957,936.54	5,752,885.00	213,426.00	3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(331,642.00)	(336,599.00)	(87,305.37)	(335,914.00)	(685.00)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	5,183,153.00	5,034,374.00	2,311,896.76	5,155,619.00	(121,245.00)	-2.4%
Communications		5900	427,330.00	427,330.00	287,524.97	433,854.00	(6,524.00)	-1.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,288,228.00</b>	<b>23,490,076.00</b>	<b>7,937,007.72</b>	<b>23,635,864.00</b>	<b>(145,788.00)</b>	<b>-0.6%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,100,000.00	(71,673.60)	0.00	2,100,000.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	2,432,710.00	(2,432,710.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	310,374.00	(310,374.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>2,100,000.00</b>	<b>(71,673.60)</b>	<b>2,743,084.00</b>	<b>(643,084.00)</b>	<b>-30.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,000.00	8,000.00	20,809.00	20,809.00	(12,809.00)	-160.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Payments to County Offices		7142	970,000.00	970,000.00	230,137.08	970,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	121,858.00	1,516,759.00	0.00	1,708,486.00	(191,727.00)	-12.6%
Debt Service								
Debt Service - interest		7438	978,000.00	1,574,948.00	678,827.63	1,567,567.00	7,381.00	0.5%
Other Debt Service - Principal		7439	1,940,152.00	2,501,783.00	267,341.43	2,242,536.00	259,247.00	10.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,218,010.00</b>	<b>6,771,490.00</b>	<b>1,197,115.14</b>	<b>6,709,398.00</b>	<b>62,092.00</b>	<b>0.9%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(505,153.00)	(505,153.00)	(92,115.41)	(505,541.00)	388.00	-0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(505,153.00)</b>	<b>(505,153.00)</b>	<b>(92,115.41)</b>	<b>(505,541.00)</b>	<b>388.00</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>230,015,850.00</b>	<b>238,482,415.00</b>	<b>110,626,771.93</b>	<b>236,691,934.00</b>	<b>1,790,481.00</b>	<b>0.8%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	959,196.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	101.95	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>959,196.00</b>	<b>0.00</b>	<b>101.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	192,565.84	1,944,785.00	1,944,785.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>192,565.84</b>	<b>1,944,785.00</b>	<b>1,944,785.00</b>	<b>New</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(959,196.00)</b>	<b>0.00</b>	<b>192,463.89</b>	<b>1,944,785.00</b>	<b>(1,944,785.00)</b>	<b>New</b>

2013-14 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	135,030,611.00	164,849,991.00	97,251,966.80	165,041,720.00	191,729.00	0.1%
2) Federal Revenue		8100-8299	218,972.00	440,528.00	447,819.91	447,820.00	7,292.00	1.7%
3) Other State Revenue		8300-8599	27,199,477.00	4,700,465.00	2,128,928.53	4,700,465.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,045,116.00	4,060,371.00	2,240,900.91	4,199,903.00	139,532.00	3.4%
5) TOTAL, REVENUES			166,494,176.00	174,051,355.00	102,069,616.15	174,389,908.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	85,733,100.00	81,485,510.00	39,928,382.04	81,577,372.00	(91,862.00)	-0.1%
2) Classified Salaries		2000-2999	22,667,782.00	22,729,718.00	11,027,517.72	22,717,385.00	12,333.00	0.1%
3) Employee Benefits		3000-3999	39,712,229.00	37,767,017.00	22,846,283.19	34,267,236.00	3,499,781.00	9.3%
4) Books and Supplies		4000-4999	6,917,221.00	7,367,473.00	3,567,483.70	9,118,289.00	(1,750,816.00)	-23.8%
5) Services and Other Operating Expenditures		5000-5999	9,671,840.00	10,007,523.00	4,415,315.69	10,122,519.00	(114,996.00)	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	(71,673.60)	643,084.00	(643,084.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,961,242.00	5,397,123.00	941,581.17	5,427,962.00	(30,839.00)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,725,683.00)	(3,001,924.00)	(375,611.52)	(2,962,571.00)	(39,353.00)	1.3%
9) TOTAL, EXPENDITURES			164,937,731.00	161,752,440.00	82,279,278.39	160,911,276.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,556,445.00	12,298,915.00	19,790,337.76	13,478,632.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	101.95	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	192,565.84	1,944,785.00	1,944,785.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,843,228.00)	(19,817,629.00)	0.00	(18,776,631.00)	1,040,998.00	-5.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,843,228.00)	(19,817,629.00)	192,463.89	(16,831,846.00)		

2013-14 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,286,783.00)	(7,518,714.00)	19,982,801.65	(3,353,214.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,822,910.45	70,205,745.63		70,205,745.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,822,910.45	70,205,745.63		70,205,745.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,822,910.45	70,205,745.63		70,205,745.63		
2) Ending Balance, June 30 (E + F1e)			53,536,127.45	62,687,031.63		66,852,531.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	56,127.00	56,127.00		56,127.00		
Non-Resident Tuition	0000	9780	56,127.00					
Non-Resident Tuition	0000	9780		56,127.00				
Non-Resident Tuition	0000	9780				56,127.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,929,252.00	7,154,472.00		7,100,759.00		
Unassigned/Unappropriated Amount		9790	46,300,748.45	55,226,432.63		59,445,645.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	31,538,629.00	17,438,901.15	31,638,379.00	99,750.00	0.3%
Education Protection Account State Aid - Current Year		8012	25,004,352.00	25,650,914.00	12,831,971.00	23,826,137.00	(1,824,777.00)	-7.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(5,596,779.76)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	914,251.00	914,251.00	437,862.24	875,725.00	(38,526.00)	-4.2%
Timber Yield Tax		8022	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	0.0%
County & District Taxes								
Secured Roll Taxes		8041	109,869,158.00	109,869,158.00	62,069,441.80	111,353,748.00	1,484,590.00	1.4%
Unsecured Roll Taxes		8042	4,114,326.00	4,114,326.00	3,404,067.85	3,925,239.00	(189,087.00)	-4.6%
Prior Years' Taxes		8043	2,665,139.00	2,665,139.00	2,154,694.66	2,212,169.00	(452,970.00)	-17.0%
Supplemental Taxes		8044	1,249,577.00	1,249,577.00	1,674,069.00	1,758,508.00	508,931.00	40.7%
Education Revenue Augmentation Fund (ERAF)		8045	(1,406,632.00)	(1,406,632.00)	983,355.29	(566,252.00)	840,380.00	-59.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,758,836.00	6,758,836.00	6,044,588.57	6,758,836.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>149,169,007.00</b>	<b>181,354,198.00</b>	<b>101,442,171.80</b>	<b>181,782,489.00</b>	<b>428,291.00</b>	<b>0.2%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,879,956.00)	(7,930,724.00)	0.00	(7,930,723.00)	1.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	308,321.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,566,761.00)	(8,573,483.00)	(4,190,205.00)	(8,810,046.00)	(236,563.00)	2.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>135,030,611.00</b>	<b>164,849,991.00</b>	<b>97,251,966.80</b>	<b>165,041,720.00</b>	<b>191,729.00</b>	<b>0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	18,846.00	18,845.60	18,846.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	218,972.00	421,682.00	428,974.31	428,974.00	7,292.00	1.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>218,972.00</b>	<b>440,528.00</b>	<b>447,819.91</b>	<b>447,820.00</b>	<b>7,292.00</b>	<b>1.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	6,136,353.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	3,757.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	4,862,340.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,249,851.00	997,585.00	997,585.00	997,585.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,430,956.00	3,595,473.00	1,123,836.59	3,595,473.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	11,519,977.00	107,407.00	3,749.94	107,407.00	0.00	0.0%

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General Fund  
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Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			27,199,477.00	4,700,465.00	2,128,928.53	4,700,465.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	774,000.00	774,000.00	625,287.57	940,147.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	483,000.00	483,000.00	290,871.10	483,000.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	109,832.87	185,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	200,000.00	200,000.00	133,660.33	170,000.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	855,411.00	859,411.00	213,119.44	862,796.00	3,385.00	0.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	247,705.00	247,955.00	95,748.91	247,955.00	0.00	0.0%
Tuition		8710	1,300,000.00	1,311,005.00	772,380.69	1,311,005.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,045,116.00</b>	<b>4,080,371.00</b>	<b>2,240,900.91</b>	<b>4,199,903.00</b>	<b>139,532.00</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>166,494,176.00</b>	<b>174,051,355.00</b>	<b>102,069,616.15</b>	<b>174,389,908.00</b>	<b>338,553.00</b>	<b>0.2%</b>

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General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	71,894,956.00	68,194,556.00	32,984,616.20	68,267,596.00	(73,040.00)	-0.1%
Certificated Pupil Support Salaries		1200	5,292,587.00	5,069,530.00	2,511,419.55	5,069,530.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,073,191.00	8,002,692.00	4,336,365.38	8,002,692.00	0.00	0.0%
Other Certificated Salaries		1900	472,366.00	218,732.00	95,980.91	237,554.00	(18,822.00)	-8.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>85,733,100.00</b>	<b>81,485,510.00</b>	<b>39,928,382.04</b>	<b>81,577,372.00</b>	<b>(91,862.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	454,132.00	466,778.00	78,338.68	466,344.00	434.00	0.1%
Classified Support Salaries		2200	10,441,937.00	10,535,084.00	5,240,425.56	10,536,388.00	(1,304.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,881,073.00	3,015,128.00	1,564,153.70	3,015,128.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,556,421.00	8,366,353.00	4,016,364.13	8,363,150.00	3,203.00	0.0%
Other Classified Salaries		2900	334,219.00	346,375.00	128,235.65	336,375.00	10,000.00	2.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,667,782.00</b>	<b>22,729,718.00</b>	<b>11,027,517.72</b>	<b>22,717,385.00</b>	<b>12,333.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,084,201.00	6,643,036.00	3,297,035.52	6,650,485.00	(7,449.00)	-0.1%
PERS		3201-3202	3,540,735.00	3,590,628.00	1,673,939.90	3,590,640.00	(12.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	2,940,781.00	2,868,467.00	1,340,490.69	2,870,042.00	(1,575.00)	-0.1%
Health and Welfare Benefits		3401-3402	14,523,803.00	14,415,690.00	11,075,579.04	14,402,278.00	13,412.00	0.1%
Unemployment Insurance		3501-3502	144,799.00	168,607.00	12,075.94	169,177.00	(570.00)	-0.3%
Workers' Compensation		3601-3602	1,563,754.00	2,193,415.00	1,134,733.21	2,195,087.00	(1,672.00)	-0.1%
OPEB, Allocated		3701-3702	9,732,605.00	7,816,524.00	4,312,428.89	4,318,877.00	3,497,647.00	44.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	181,551.00	70,650.00	0.00	70,650.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>39,712,229.00</b>	<b>37,767,017.00</b>	<b>22,846,283.19</b>	<b>34,267,236.00</b>	<b>3,499,781.00</b>	<b>9.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,033,303.00	1,061,497.00	294,223.43	1,061,597.00	(100.00)	0.0%
Books and Other Reference Materials		4200	12,255.00	36,926.00	5,858.37	36,672.00	254.00	0.7%
Materials and Supplies		4300	5,613,838.00	5,707,661.00	1,402,737.84	4,966,260.00	741,401.00	13.0%
Noncapitalized Equipment		4400	257,825.00	561,389.00	1,864,664.06	3,053,760.00	(2,492,371.00)	-444.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,917,221.00</b>	<b>7,367,473.00</b>	<b>3,567,483.70</b>	<b>9,118,289.00</b>	<b>(1,750,816.00)</b>	<b>-23.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	30,000.00	50,000.00	20,125.00	50,000.00	0.00	0.0%
Travel and Conferences		5200	197,973.00	234,113.00	78,838.08	262,130.00	(28,017.00)	-12.0%
Dues and Memberships		5300	94,515.00	94,565.00	68,026.39	94,565.00	0.00	0.0%
Insurance		5400-5450	1,205,180.00	1,205,180.00	499,537.00	1,205,180.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,055,674.00	4,055,674.00	1,982,945.02	4,055,674.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,301,529.00	1,733,212.00	713,323.92	1,780,333.00	(47,121.00)	-2.7%
Transfers of Direct Costs		5710	(410,110.00)	(490,412.00)	(118,359.66)	(495,512.00)	5,100.00	-1.0%
Transfers of Direct Costs - Interfund		5750	(319,302.00)	(328,795.00)	(76,887.69)	(328,045.00)	(750.00)	0.2%
Professional/Consulting Services and Operating Expenditures		5800	3,101,051.00	3,038,656.00	970,259.75	3,081,340.00	(42,684.00)	-1.4%
Communications		5900	415,330.00	415,330.00	277,507.88	416,854.00	(1,524.00)	-0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,671,840.00</b>	<b>10,007,523.00</b>	<b>4,415,315.69</b>	<b>10,122,519.00</b>	<b>(114,996.00)</b>	<b>-1.1%</b>



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	(71,673.60)	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	332,710.00	(332,710.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	310,374.00	(310,374.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>(71,673.60)</b>	<b>643,084.00</b>	<b>(643,084.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	70,000.00	70,000.00	8,584.90	70,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	750.00	1,395,651.00	0.00	1,587,378.00	(191,727.00)	-13.7%
Debt Service								
Debt Service - Interest		7438	977,000.00	1,569,757.00	678,030.73	1,565,292.00	4,465.00	0.3%
Other Debt Service - Principal		7439	1,913,492.00	2,361,715.00	254,965.54	2,205,292.00	156,423.00	6.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,961,242.00</b>	<b>5,397,123.00</b>	<b>941,581.17</b>	<b>5,427,962.00</b>	<b>(30,839.00)</b>	<b>-0.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,220,530.00)	(2,496,771.00)	(283,496.11)	(2,457,030.00)	(39,741.00)	1.6%
Transfers of Indirect Costs - Interfund		7350	(505,153.00)	(505,153.00)	(92,115.41)	(505,541.00)	388.00	-0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,725,683.00)</b>	<b>(3,001,924.00)</b>	<b>(375,611.52)</b>	<b>(2,962,571.00)</b>	<b>(39,353.00)</b>	<b>1.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>164,937,731.00</b>	<b>161,752,440.00</b>	<b>82,279,278.39</b>	<b>160,911,276.00</b>	<b>841,164.00</b>	<b>0.5%</b>

2013-14 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	101.95	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>101.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	192,565.84	1,944,785.00	1,944,785.00	New
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>192,565.84</b>	<b>1,944,785.00</b>	<b>1,944,785.00</b>	<b>New</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(19,843,228.00)	(19,817,629.00)	0.00	(18,776,631.00)	1,040,998.00	-5.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(19,843,228.00)</b>	<b>(19,817,629.00)</b>	<b>0.00</b>	<b>(18,776,631.00)</b>	<b>1,040,998.00</b>	<b>-5.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(19,843,228.00)</b>	<b>(19,817,629.00)</b>	<b>192,463.89</b>	<b>(16,831,846.00)</b>	<b>2,985,783.00</b>	<b>-15.1%</b>

2013-14 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	5,879,956.00	5,879,956.00	0.00	5,879,956.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,260,220.00	14,292,394.00	2,264,448.34	14,270,806.00	(21,588.00)	-0.2%
3) Other State Revenue		8300-8599	21,330,834.00	27,356,467.00	17,501,726.54	27,384,307.00	27,840.00	0.1%
4) Other Local Revenue		8600-8799	3,282,951.00	4,183,140.00	368,994.18	4,268,569.00	85,429.00	2.0%
5) TOTAL, REVENUES			42,753,961.00	51,711,957.00	20,135,169.06	51,803,638.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	24,589,686.00	26,705,219.00	12,912,434.50	26,434,984.00	270,235.00	1.0%
2) Classified Salaries		2000-2999	12,217,466.00	12,291,793.00	5,202,850.85	11,908,732.00	383,061.00	3.1%
3) Employee Benefits		3000-3999	10,521,474.00	10,893,946.00	5,153,757.66	11,023,212.00	(129,266.00)	-1.2%
4) Books and Supplies		4000-4999	4,655,807.00	7,385,326.00	1,017,728.42	7,061,919.00	323,407.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	9,616,388.00	13,482,553.00	3,521,692.03	13,513,345.00	(30,792.00)	-0.2%
6) Capital Outlay		6000-6999	0.00	2,100,000.00	0.00	2,100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,256,768.00	1,374,367.00	255,533.97	1,281,436.00	92,931.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,220,530.00	2,496,771.00	283,496.11	2,457,030.00	39,741.00	1.6%
9) TOTAL, EXPENDITURES			65,078,119.00	76,729,975.00	28,347,493.54	75,780,658.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,324,158.00)	(25,018,018.00)	(8,212,324.48)	(23,977,020.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	959,196.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	19,843,228.00	19,817,629.00	0.00	18,776,631.00	(1,040,998.00)	-5.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,884,032.00	19,817,629.00	0.00	18,776,631.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,440,126.00)	(5,200,389.00)	(8,212,324.48)	(5,200,389.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,440,126.00	5,200,389.27		5,200,389.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,440,126.00	5,200,389.27		5,200,389.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,440,126.00	5,200,389.27		5,200,389.27		
2) Ending Balance, June 30 (E + F1e)			0.00	0.27		0.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.79		0.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.52)		(0.52)		

2013-14 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	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	0.0%
Special Education ADA Transfer	6500	8091	5,879,956.00	5,879,956.00	0.00	5,879,956.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>5,879,956.00</b>	<b>5,879,956.00</b>	<b>0.00</b>	<b>5,879,956.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,959,573.00	4,973,777.00	(0.46)	4,973,777.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,961.00	1,054,254.00	119,446.43	1,054,254.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,057,887.00	4,591,173.00	1,216,990.87	4,554,295.00	(36,878.00)	-0.8%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	871,215.00	1,704,644.00	345,466.06	1,708,080.00	3,436.00	0.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	741,065.00	745,613.00	175,324.24	745,520.00	(93.00)	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	172,831.00	181,396.00	729.00	193,343.00	11,947.00	6.6%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	772,688.00	1,041,537.00	406,492.20	1,041,537.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,260,220.00</b>	<b>14,292,394.00</b>	<b>2,264,448.34</b>	<b>14,270,806.00</b>	<b>(21,588.00)</b>	<b>-0.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	15,664,111.00	15,512,875.00	8,557,055.10	15,512,875.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	830,070.00	989,355.00	130,919.46	989,355.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,458,026.00	1,458,026.00	947,717.04	1,458,026.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	1,228.00	103.30	1,228.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	1,694,400.00	1,694,400.00	1,355,520.00	1,694,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,684,227.00	7,700,583.00	6,510,411.64	7,728,423.00	27,840.00	0.4%

2013-14 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			21,330,834.00	27,356,467.00	17,501,726.54	27,384,307.00	27,840.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	3,013,151.00	3,913,340.00	234,094.18	3,998,769.00	85,429.00	2.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	269,800.00	269,800.00	134,900.00	269,800.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,282,951.00</b>	<b>4,183,140.00</b>	<b>368,994.18</b>	<b>4,268,569.00</b>	<b>85,429.00</b>	<b>2.0%</b>
<b>TOTAL, REVENUES</b>			<b>42,753,961.00</b>	<b>51,711,957.00</b>	<b>20,135,169.06</b>	<b>51,803,638.00</b>	<b>91,681.00</b>	<b>0.2%</b>



2013-14 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	20,503,567.00	22,183,694.00	10,589,753.31	21,891,634.00	292,060.00	1.3%
Certificated Pupil Support Salaries		1200	499,334.00	528,363.00	345,337.92	528,363.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	641,976.00	526,238.00	297,581.23	526,238.00	0.00	0.0%
Other Certificated Salaries		1900	2,944,809.00	3,466,924.00	1,679,762.04	3,488,749.00	(21,825.00)	-0.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>24,589,686.00</b>	<b>26,705,219.00</b>	<b>12,912,434.50</b>	<b>26,434,984.00</b>	<b>270,235.00</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,908,312.00	7,914,564.00	3,058,333.22	7,518,568.00	395,996.00	5.0%
Classified Support Salaries		2200	2,962,637.00	2,965,873.00	1,439,605.16	2,967,067.00	(1,194.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	446,964.00	447,014.00	227,778.89	447,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	892,553.00	957,342.00	475,797.58	969,083.00	(11,741.00)	-1.2%
Other Classified Salaries		2900	7,000.00	7,000.00	1,336.00	7,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>12,217,466.00</b>	<b>12,291,793.00</b>	<b>5,202,850.85</b>	<b>11,908,732.00</b>	<b>383,061.00</b>	<b>3.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,016,358.00	2,189,830.00	1,045,773.63	2,183,842.00	5,988.00	0.3%
PERS		3201-3202	1,383,571.00	1,388,366.00	575,907.90	1,388,463.00	(97.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,120,876.00	1,159,414.00	493,424.40	1,123,155.00	36,259.00	3.1%
Health and Welfare Benefits		3401-3402	4,391,853.00	4,450,829.00	2,175,682.47	4,453,842.00	(3,013.00)	-0.1%
Unemployment Insurance		3501-3502	100,777.00	68,409.00	9,067.25	70,163.00	(1,754.00)	-2.6%
Workers' Compensation		3601-3602	515,164.00	589,237.00	398,670.58	775,681.00	(186,444.00)	-31.6%
OPEB, Allocated		3701-3702	919,450.00	974,436.00	455,231.43	979,263.00	(4,827.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	73,425.00	73,425.00	0.00	48,803.00	24,622.00	33.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>10,521,474.00</b>	<b>10,893,946.00</b>	<b>5,153,757.66</b>	<b>11,023,212.00</b>	<b>(129,266.00)</b>	<b>-1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	31,450.00	93,150.00	66,538.17	93,150.00	0.00	0.0%
Books and Other Reference Materials		4200	10,300.00	33,474.00	20,061.99	44,430.00	(10,956.00)	-32.7%
Materials and Supplies		4300	4,410,714.00	6,819,988.00	754,691.27	6,115,668.00	704,320.00	10.3%
Noncapitalized Equipment		4400	203,343.00	438,714.00	176,436.99	808,671.00	(369,957.00)	-84.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,655,807.00</b>	<b>7,385,326.00</b>	<b>1,017,728.42</b>	<b>7,061,919.00</b>	<b>323,407.00</b>	<b>4.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,242,657.00	6,475,503.00	1,717,026.15	6,550,503.00	(75,000.00)	-1.2%
Travel and Conferences		5200	201,869.00	280,755.00	100,271.94	408,498.00	(127,743.00)	-45.5%
Dues and Memberships		5300	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,470.00	1,470.00	185.24	1,470.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	677,120.00	4,233,099.00	244,612.62	3,972,552.00	260,547.00	6.2%
Transfers of Direct Costs		5710	410,110.00	490,412.00	118,359.66	495,512.00	(5,100.00)	-1.0%
Transfers of Direct Costs - Interfund		5750	(12,340.00)	(7,804.00)	(10,417.68)	(7,869.00)	65.00	-0.8%
Professional/Consulting Services and Operating Expenditures		5800	2,082,102.00	1,995,718.00	1,341,637.01	2,074,279.00	(78,561.00)	-3.9%
Communications		5900	12,000.00	12,000.00	10,017.09	17,000.00	(5,000.00)	-41.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,616,388.00</b>	<b>13,482,553.00</b>	<b>3,521,692.03</b>	<b>13,513,345.00</b>	<b>(30,792.00)</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,100,000.00	0.00	0.00	2,100,000.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	2,100,000.00	(2,100,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>2,100,000.00</b>	<b>0.00</b>	<b>2,100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,000.00	8,000.00	20,809.00	20,809.00	(12,809.00)	-160.1%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Payments to County Offices		7142	900,000.00	900,000.00	221,552.18	900,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	121,108.00	121,108.00	0.00	121,108.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,000.00	5,191.00	796.90	2,275.00	2,916.00	56.2%
Other Debt Service - Principal		7439	26,660.00	140,068.00	12,375.89	37,244.00	102,824.00	73.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,256,768.00</b>	<b>1,374,367.00</b>	<b>255,533.97</b>	<b>1,281,436.00</b>	<b>92,931.00</b>	<b>6.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,220,530.00	2,496,771.00	283,496.11	2,457,030.00	39,741.00	1.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,220,530.00</b>	<b>2,496,771.00</b>	<b>283,496.11</b>	<b>2,457,030.00</b>	<b>39,741.00</b>	<b>1.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,078,119.00</b>	<b>76,729,975.00</b>	<b>28,347,493.54</b>	<b>75,780,658.00</b>	<b>949,317.00</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	959,196.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	19,843,228.00	19,817,629.00	0.00	18,776,631.00	(1,040,998.00)	-5.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>19,843,228.00</b>	<b>19,817,629.00</b>	<b>0.00</b>	<b>18,776,631.00</b>	<b>(1,040,998.00)</b>	<b>-5.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>18,884,032.00</b>	<b>19,817,629.00</b>	<b>0.00</b>	<b>18,776,631.00</b>	<b>1,040,998.00</b>	<b>-5.3%</b>

**Orange Unified School District**  
**Form MYP Multiyear Projections**  
**2013/2014 2<sup>nd</sup> Interim**  
**March 13, 2014**

**Revenues**

Local Control Funding Formula

- ◆ Decline in enrollment of 100 students for each of the next two years; attendance rate – 96.29% for the next two years
- ◆ Declining enrollment protection per AB1446 in the next two years
- ◆ COLA Funding – .86% for 2014/15 and 2.2% for 2015/16
- ◆ GAP Percentage Funding – 28.05% for 2014/15 and 0% for 2015/16

Federal Revenues

- ◆ All prior year carryover expended
- ◆ COLA – 0% for the next two years; maintain 8.2% sequestration cuts

State Revenues

- ◆ Lottery – \$126 Unrestricted/ \$30 Restricted for the next two years
- ◆ Mandate Block Grant \$28/K-8 ADA and \$56/9-12 ADA for the next two years
- ◆ Categorical COLA –Special Education AB602 .86% for 2014/15 and 2.29% for 2015/16;  
All other programs 0% for the next two years
- ◆ QEIA final year 2014/15
- ◆ All prior year carryover expended

Local Revenues

- ◆ Interest – .37% for the next two years

**Expenditures**

- ◆ Certificated Collective Bargaining agreement sets annual class size for TK-6 at 30:1; QEIA additional staffing 21.8 for 2014/15, 7.2 for 2015/16
- ◆ Board Approved reduction of work calendars for all employee groups and class size waivers expire 2013/14
- ◆ Certificated step and column increases projected at 2.3%; Classified step and range increases projected at 2%; Leadership step and range increases projected at 1.2%
- ◆ 0% COLA for all groups
- ◆ Statutory benefits as driven by payroll (STRS 8.75%, PERS 11.95%, {STRS/PERS each increasing by .5% in 2014/15 and 2015/16}, OASDI 6.2%, Medicare 1.45%, Unemployment .05%, Workers' compensation 2.2%, Retiree Benefits 2.5%)
- ◆ Health Benefits - 0% for all groups, additional increases in the caps are not anticipated
- ◆ Supplies, services/operating expenses, and capital outlay - continue with reduced district budget formulas; 5% increase in energy rates
- ◆ Routine Restricted Maintenance Match of 3% of total general fund expenditures

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	170,921,676.00	9.80%	187,679,246.00	-0.30%	187,113,427.00
2. Federal Revenues	8100-8299	14,718,626.00	-16.17%	12,338,969.00	0.00%	12,338,969.00
3. Other State Revenues	8300-8599	32,084,772.00	-18.08%	26,282,971.00	-5.20%	24,917,187.00
4. Other Local Revenues	8600-8799	8,468,472.00	-14.17%	7,268,485.00	-15.33%	6,153,925.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,944,785.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		228,138,331.00	2.38%	233,569,671.00	-1.30%	230,523,508.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				108,012,356.00		112,717,822.00
b. Step & Column Adjustment				2,390,466.00		2,497,566.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,315,000.00		(1,056,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	108,012,356.00	4.36%	112,717,822.00	1.28%	114,159,388.00
2. Classified Salaries						
a. Base Salaries				34,626,117.00		36,000,943.00
b. Step & Column Adjustment				664,826.00		691,989.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				710,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,626,117.00	3.97%	36,000,943.00	1.92%	36,692,932.00
3. Employee Benefits	3000-3999	45,290,448.00	7.07%	48,493,345.00	3.75%	50,309,588.00
4. Books and Supplies	4000-4999	16,180,208.00	-55.60%	7,183,855.00	0.07%	7,188,855.00
5. Services and Other Operating Expenditures	5000-5999	23,635,864.00	-12.51%	20,678,722.00	0.75%	20,833,059.00
6. Capital Outlay	6000-6999	2,743,084.00	-66.00%	932,776.00	-16.41%	779,688.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,709,398.00	49.00%	9,996,717.00	1.65%	10,161,965.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(505,541.00)	-10.00%	(454,987.00)	0.00%	(454,987.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		236,691,934.00	-0.48%	235,549,193.00	1.75%	239,670,488.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(8,553,603.00)		(1,979,522.00)		(9,146,980.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		75,406,134.90		66,852,531.90		64,873,009.90
2. Ending Fund Balance (Sum lines C and D1)		66,852,531.90		64,873,009.90		55,726,029.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740	0.79		0.27		0.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	56,127.00		5,379,779.00		10,703,431.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,100,759.00		7,066,476.00		7,190,115.00
2. Unassigned/Unappropriated	9790	59,445,645.11		52,176,754.63		37,582,483.63
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		66,852,531.90		64,873,009.90		55,726,029.90

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,100,759.00		7,066,476.00		7,190,115.00
c. Unassigned/Unappropriated	9790	59,445,645.63		52,176,754.63		37,582,483.63
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.52)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		66,546,404.11		59,243,230.63		44,772,598.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.12%		25.15%		18.68%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		26,439.23		26,342.94		26,246.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		236,691,934.00		235,549,193.00		239,670,488.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		236,691,934.00		235,549,193.00		239,670,488.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,100,758.02		7,066,475.79		7,190,114.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,100,758.02		7,066,475.79		7,190,114.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	165,041,720.00	10.15%	181,799,290.00	-0.31%	181,233,471.00
2. Federal Revenues	8100-8299	447,820.00	-49.47%	226,264.00	0.00%	226,264.00
3. Other State Revenues	8300-8599	4,700,465.00	-2.81%	4,568,523.00	-0.28%	4,555,923.00
4. Other Local Revenues	8600-8799	4,199,903.00	11.68%	4,690,487.00	-8.71%	4,281,991.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	1,944,785.00	-100.00%		0.00%	
c. Contributions	8980-8999	(18,776,631.00)	4.96%	(19,707,601.00)	11.44%	(21,961,660.00)
6. Total (Sum lines A1 thru A5c)		157,558,062.00	8.90%	171,576,963.00	-1.89%	168,335,989.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				81,577,372.00		87,505,622.00
b. Step & Column Adjustment				1,788,250.00		1,923,543.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,140,000.00		(180,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,577,372.00	7.27%	87,505,622.00	1.99%	89,249,165.00
2. Classified Salaries						
a. Base Salaries				22,717,385.00		23,872,612.00
b. Step & Column Adjustment				430,227.00		453,041.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				725,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,717,385.00	5.09%	23,872,612.00	1.90%	24,325,653.00
3. Employee Benefits	3000-3999	34,267,236.00	8.78%	37,275,251.00	4.19%	38,838,651.00
4. Books and Supplies	4000-4999	9,118,289.00	-25.18%	6,821,885.00	0.00%	6,821,885.00
5. Services and Other Operating Expenditures	5000-5999	10,122,519.00	3.40%	10,466,263.00	1.05%	10,576,071.00
6. Capital Outlay	6000-6999	643,084.00	45.05%	932,776.00	-16.41%	779,688.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,427,962.00	59.62%	8,664,284.00	1.29%	8,776,215.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,962,571.00)	-33.09%	(1,982,208.00)	-4.94%	(1,884,359.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		160,911,276.00	7.86%	173,556,485.00	2.26%	177,482,969.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(3,353,214.00)		(1,979,522.00)		(9,146,980.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,205,745.63		66,852,531.63		64,873,009.63
2. Ending Fund Balance (Sum lines C and D1)		66,852,531.63		64,873,009.63		55,726,029.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	56,127.00		5,379,779.00		10,703,431.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,100,759.00		7,066,476.00		7,190,115.00
2. Unassigned/Unappropriated	9790	59,445,645.63		52,176,754.63		37,582,483.63
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		66,852,531.63		64,873,009.63		55,726,029.63

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,100,759.00		7,066,476.00		7,190,115.00
c. Unassigned/Unappropriated	9790	59,445,645.63		52,176,754.63		37,582,483.63
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		66,546,404.63		59,243,230.63		44,772,598.63

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d/ B2d 2014/15 \$4.1M certificated and \$725Kclassified increase is 27 additional teacher FTE due to lower class size waiver expiring in FY14, elimination of all furlough days and \$700K restricted certificated salary continuing with unrestricted funding, pending further layoff action; net with decline in enrollment. 2015/16 \$180K certificated decrease due to decline in enrollment.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,879,956.00	0.00%	5,879,956.00	0.00%	5,879,956.00
2. Federal Revenues	8100-8299	14,270,806.00	-15.12%	12,112,705.00	0.00%	12,112,705.00
3. Other State Revenues	8300-8599	27,384,307.00	-20.70%	21,714,448.00	-6.23%	20,361,264.00
4. Other Local Revenues	8600-8799	4,268,569.00	-39.61%	2,577,998.00	-27.39%	1,871,934.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	18,776,631.00	4.96%	19,707,601.00	11.44%	21,961,660.00
6. Total (Sum lines A1 thru A5c)		70,580,269.00	-12.17%	61,992,708.00	0.31%	62,187,519.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				26,434,984.00		25,212,200.00
b. Step & Column Adjustment				602,216.00		574,023.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,825,000.00)		(876,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,434,984.00	-4.63%	25,212,200.00	-1.20%	24,910,223.00
2. Classified Salaries						
a. Base Salaries				11,908,732.00		12,128,331.00
b. Step & Column Adjustment				234,599.00		238,948.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(15,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,908,732.00	1.84%	12,128,331.00	1.97%	12,367,279.00
3. Employee Benefits	3000-3999	11,023,212.00	1.77%	11,218,094.00	2.25%	11,470,937.00
4. Books and Supplies	4000-4999	7,061,919.00	-94.87%	361,970.00	1.38%	366,970.00
5. Services and Other Operating Expenditures	5000-5999	13,513,345.00	-24.43%	10,212,459.00	0.44%	10,256,988.00
6. Capital Outlay	6000-6999	2,100,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,281,436.00	3.98%	1,332,433.00	4.00%	1,385,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,457,030.00	-37.84%	1,527,221.00	-6.41%	1,429,372.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		75,780,658.00	-18.19%	61,992,708.00	0.31%	62,187,519.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(5,200,389.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,200,389.27		0.27		0.27
2. Ending Fund Balance (Sum lines C and D1)		0.27		0.27		0.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.79		0.27		0.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.52)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.27		0.27		0.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E 1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B 1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d/B2d 2014/15 \$1.8M certificated is \$300K reduction of QE1A classes, \$700K restricted certificated salary continuing with unrestricted funding, pending further layoff action and \$825K decrease of one-time Common Core State Standards Implementation funding. \$15K classified is decrease of one-time Common Core funding. 2015/16 \$876K certificated is an additional reduction of QE1A classes.						

2013-14 Second Interim  
Charter Schools Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	8,248,299.00	7,142,559.00	3,496,183.77	7,085,365.00	(57,194.00)	-0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	865,843.00	454,785.00	314,820.35	455,937.00	1,152.00	0.3%
4) Other Local Revenue		8600-8799	58,000.00	58,000.00	44,687.52	58,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,172,142.00	7,655,344.00	3,855,691.64	7,599,302.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,553,622.00	3,565,225.00	1,892,034.67	3,565,225.00	0.00	0.0%
2) Classified Salaries		2000-2999	440,324.00	455,324.00	217,467.13	455,324.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,165,875.00	1,167,486.00	631,188.87	1,167,486.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,350,629.00	322,881.00	92,041.85	322,881.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,036,727.00	934,491.00	205,894.73	878,404.00	56,087.00	6.0%
6) Capital Outlay		6000-6999	0.00	2,568,354.00	0.00	2,568,354.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	850,000.00	1,258,715.00	598,717.64	1,258,760.00	(45.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,397,177.00	10,272,476.00	3,637,344.89	10,216,434.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,225,035.00)	(2,617,132.00)	218,346.75	(2,617,132.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,225,035.00)	(2,617,132.00)	218,346.75	(2,617,132.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,900,000.07	3,309,675.43		3,309,675.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,900,000.07	3,309,675.43		3,309,675.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,900,000.07	3,309,675.43		3,309,675.43		
2) Ending Balance, June 30 (E + F1e)			674,965.07	692,543.43		692,543.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	649,965.07	687,543.43		687,543.43		
Building Donations	0000	9780	149,965.00					
Reserve for Economic Uncertainties	0000	9780	500,000.07					
Building Donations	0000	9780		167,542.74				
Reserve for Economic Uncertainties	0000	9780		500,000.69				
Building Donations	0000	9780				167,542.74		
Reserve for Economic Uncertainties	0000	9780				500,000.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	291,920.00	1,119,687.00	554,856.00	1,110,327.00	(9,360.00)	-0.8%
Charter Schools General Purpose Entitlement - State Aid		8015	1,249,660.00	1,179,794.00	710,132.50	1,050,666.00	(129,128.00)	-10.9%
State Aid - Prior Years		8019	0.00	0.00	(70,772.73)	0.00	0.00	0.0%
<b>LCFF/Revenue Limit Transfers</b>								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	132,375.00	0.00	132,375.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,706,719.00	4,710,703.00	2,302,168.00	4,791,997.00	81,294.00	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>6,248,299.00</b>	<b>7,142,559.00</b>	<b>3,496,183.77</b>	<b>7,085,365.00</b>	<b>(57,194.00)</b>	<b>-0.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
Special Education Master Plan Current Year	6500	8311	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	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,211.00	16,211.00	16,211.00	16,211.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	185,262.00	199,174.00	58,057.35	199,174.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 8690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	864,370.00	239,400.00	240,552.00	240,552.00	1,152.00	0.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>865,843.00</b>	<b>454,785.00</b>	<b>314,820.35</b>	<b>455,937.00</b>	<b>1,152.00</b>	<b>0.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	3,820.52	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	52,000.00	52,000.00	40,867.00	52,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>58,000.00</b>	<b>58,000.00</b>	<b>44,687.52</b>	<b>58,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,172,142.00</b>	<b>7,655,344.00</b>	<b>3,855,691.84</b>	<b>7,599,302.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,885,607.00	2,897,210.00	1,522,862.69	2,897,210.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	161,937.00	161,937.00	87,269.96	161,937.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	503,078.00	503,078.00	281,752.02	503,078.00	0.00	0.0%
Other Certificated Salaries		1900	3,000.00	3,000.00	150.00	3,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,553,622.00</b>	<b>3,565,225.00</b>	<b>1,892,034.67</b>	<b>3,565,225.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	24,483.00	24,483.00	14,981.23	24,483.00	0.00	0.0%
Classified Support Salaries		2200	156,254.00	156,254.00	75,881.21	156,254.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	117.40	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,587.00	274,587.00	125,605.61	274,587.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	881.68	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>440,324.00</b>	<b>455,324.00</b>	<b>217,467.13</b>	<b>455,324.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	293,532.00	294,464.00	153,446.17	294,464.00	0.00	0.0%
PERS		3201-3202	82,724.00	82,724.00	38,210.70	82,724.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	88,092.00	88,256.00	42,205.14	88,256.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	469,513.00	489,513.00	225,575.86	469,513.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,147.00	5,152.00	1,058.80	5,152.00	0.00	0.0%
Workers' Compensation		3601-3602	55,857.00	56,085.00	46,486.31	56,085.00	0.00	0.0%
OPEB, Allocated		3701-3702	99,697.00	99,979.00	52,895.38	99,979.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,313.00	71,313.00	71,312.51	71,313.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,165,875.00</b>	<b>1,167,486.00</b>	<b>631,188.87</b>	<b>1,167,486.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	(190.00)	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	(46.00)	0.00	0.00	0.0%
Materials and Supplies		4300	2,338,629.00	256,700.00	54,738.79	256,700.00	0.00	0.0%
Noncapitalized Equipment		4400	12,000.00	66,181.00	37,539.06	66,181.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,350,629.00</b>	<b>322,881.00</b>	<b>92,041.85</b>	<b>322,881.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,000.00	48,000.00	12,447.66	48,000.00	0.00	0.0%
Dues and Memberships		5300	6,000.00	6,000.00	5,900.00	6,000.00	0.00	0.0%
Insurance		5400-5450	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	166,000.00	166,000.00	95,865.24	166,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	193,000.00	460,646.00	67,914.71	404,559.00	56,087.00	12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	131,352.00	140,845.00	11,831.87	140,910.00	(65.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	472,375.00	83,000.00	11,935.25	82,935.00	65.00	0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,038,727.00</b>	<b>934,491.00</b>	<b>205,894.73</b>	<b>878,404.00</b>	<b>56,087.00</b>	<b>6.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,568,354.00	0.00	2,568,354.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>2,568,354.00</b>	<b>0.00</b>	<b>2,568,354.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	850,000.00	850,000.00	472,183.69	850,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	408,715.00	126,533.95	408,760.00	(45.00)	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>850,000.00</b>	<b>1,258,715.00</b>	<b>598,717.64</b>	<b>1,258,760.00</b>	<b>(45.00)</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>9,397,177.00</b>	<b>10,272,476.00</b>	<b>3,637,344.89</b>	<b>10,216,434.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

2013-14 Second Interim  
Child Development Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	48,486.00	111,189.00	111,189.00	New
3) Other State Revenue		8300-8599	691,129.00	691,129.00	238,203.81	589,881.00	(101,248.00)	-14.6%
4) Other Local Revenue		8600-8799	5,258,430.00	5,258,430.00	2,346,329.38	5,258,430.00	0.00	0.0%
5) TOTAL REVENUES			5,949,559.00	5,949,559.00	2,633,019.19	5,959,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,414.00	40,414.00	20,991.04	33,257.00	7,157.00	17.7%
2) Classified Salaries		2000-2999	3,555,226.00	3,555,226.00	1,733,599.26	3,540,844.00	14,382.00	0.4%
3) Employee Benefits		3000-3999	1,487,193.00	1,487,193.00	718,846.57	1,464,609.00	22,584.00	1.5%
4) Books and Supplies		4000-4999	157,805.00	157,305.00	74,788.78	208,908.00	(51,603.00)	-32.8%
5) Services and Other Operating Expenditures		5000-5999	359,405.00	359,905.00	121,277.74	361,978.00	(2,073.00)	-0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	175,041.00	175,041.00	92,115.41	175,429.00	(388.00)	-0.2%
9) TOTAL EXPENDITURES			5,775,084.00	5,775,084.00	2,761,418.80	5,785,025.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			174,475.00	174,475.00	(128,399.61)	174,475.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	36.67	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	(36.67)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			174,475.00	174,475.00	(128,436.28)	174,475.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	696,506.19	568,962.63		568,962.63	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,506.19	568,962.63		568,962.63		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,506.19	568,962.63		568,962.63		
2) Ending Balance, June 30 (E + F1e)			870,981.19	743,437.63		743,437.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	48,486.00	111,189.00	111,189.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>48,486.00</b>	<b>111,189.00</b>	<b>111,189.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	686,129.00	686,129.00	236,943.00	584,881.00	(101,248.00)	-14.8%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	1,260.81	5,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>691,129.00</b>	<b>691,129.00</b>	<b>238,203.81</b>	<b>589,881.00</b>	<b>(101,248.00)</b>	<b>-14.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	582.48	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	5,258,430.00	5,258,430.00	2,345,746.90	5,256,430.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,258,430.00</b>	<b>5,258,430.00</b>	<b>2,346,329.38</b>	<b>5,256,430.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,949,559.00</b>	<b>5,949,559.00</b>	<b>2,633,019.19</b>	<b>5,959,500.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	2,128.60	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,414.00	40,414.00	18,862.44	33,257.00	7,157.00	17.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>40,414.00</b>	<b>40,414.00</b>	<b>20,991.04</b>	<b>33,257.00</b>	<b>7,157.00</b>	<b>17.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,887,188.00	2,887,188.00	1,427,003.52	2,872,825.00	14,363.00	0.5%
Classified Support Salaries		2200	20,440.00	20,440.00	14,175.92	20,440.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	342,394.00	342,394.00	143,999.00	342,394.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	305,204.00	305,204.00	148,420.82	305,185.00	19.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,555,226.00</b>	<b>3,555,226.00</b>	<b>1,733,599.26</b>	<b>3,540,844.00</b>	<b>14,382.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,334.00	3,334.00	1,731.77	2,744.00	590.00	17.7%
PERS		3201-3202	544,438.00	544,438.00	251,396.94	544,021.00	417.00	0.1%
OASDI/Medicare/Alternative		3301-3302	272,559.00	272,559.00	121,328.38	263,058.00	9,501.00	3.5%
Health and Welfare Benefits		3401-3402	474,013.00	474,013.00	260,858.91	465,132.00	8,881.00	1.9%
Unemployment Insurance		3501-3502	3,578.00	3,578.00	875.99	3,714.00	(136.00)	-3.8%
Workers' Compensation		3601-3602	50,338.00	50,338.00	38,545.52	53,173.00	(2,835.00)	-5.6%
OPEB, Allocated		3701-3702	89,891.00	89,891.00	43,809.06	89,214.00	677.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	49,042.00	49,042.00	0.00	43,553.00	5,489.00	11.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,487,193.00</b>	<b>1,487,193.00</b>	<b>718,646.57</b>	<b>1,464,609.00</b>	<b>22,584.00</b>	<b>1.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	157,805.00	154,405.00	72,190.23	208,008.00	(51,603.00)	-33.4%
Noncapitalized Equipment		4400	0.00	2,900.00	2,598.55	2,900.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>157,805.00</b>	<b>157,305.00</b>	<b>74,788.78</b>	<b>208,908.00</b>	<b>(51,603.00)</b>	<b>-32.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,500.00	16,500.00	2,992.16	16,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,045.00	59,045.00	13,259.67	59,045.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	61,200.00	61,200.00	21,804.50	61,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,160.00	203,660.00	79,375.19	205,733.00	(2,073.00)	-1.0%
Communications		5900	19,500.00	19,500.00	3,846.22	19,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>359,405.00</b>	<b>359,905.00</b>	<b>121,277.74</b>	<b>361,978.00</b>	<b>(2,073.00)</b>	<b>-0.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	175,041.00	175,041.00	92,115.41	175,429.00	(388.00)	-0.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>175,041.00</b>	<b>175,041.00</b>	<b>92,115.41</b>	<b>175,429.00</b>	<b>(388.00)</b>	<b>-0.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,775,084.00</b>	<b>5,775,084.00</b>	<b>2,761,418.80</b>	<b>5,785,025.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	36.67	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>36.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>(36.67)</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,271,865.00	6,271,865.00	2,057,871.14	8,271,865.00	0.00	0.0%
3) Other State Revenue		8300-8599	483,000.00	483,000.00	166,162.14	483,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,106,350.00	2,106,350.00	875,251.90	2,106,350.00	0.00	0.0%
5) TOTAL, REVENUES			8,861,215.00	8,861,215.00	3,099,285.18	8,861,215.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,975,540.00	2,975,540.00	1,125,178.12	2,975,540.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,105,956.00	1,105,956.00	458,980.02	1,105,956.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,722,267.00	3,762,267.00	1,464,675.79	3,731,267.00	31,000.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	308,630.00	304,094.00	116,588.76	334,344.00	(30,250.00)	-9.9%
6) Capital Outlay		6000-6999	106,100.00	66,100.00	0.00	66,100.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	330,112.00	330,112.00	0.00	330,112.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,548,605.00	8,544,069.00	3,165,422.69	8,543,319.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			312,610.00	317,146.00	(66,137.51)	317,896.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	138.62	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	138.62	0.00		



2013-14 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			312,610.00	317,146.00	(65,998.89)	317,896.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	2,914,971.10	3,094,094.36	3,094,094.36	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				2,914,971.10	3,094,094.36	3,094,094.36		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				2,914,971.10	3,094,094.36	3,094,094.36		
2) Ending Balance, June 30 (E + F1e)				3,227,581.10	3,411,240.36	3,411,990.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	10,000.00	10,000.00	10,000.00		
Stores			9712	150,000.00	150,000.00	150,000.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	3,067,581.10	3,251,240.36	3,251,990.36		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9780	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	6,271,865.00	6,271,865.00	2,057,871.14	6,271,865.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,271,865.00</b>	<b>6,271,865.00</b>	<b>2,057,871.14</b>	<b>6,271,865.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	483,000.00	483,000.00	166,162.14	483,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>483,000.00</b>	<b>483,000.00</b>	<b>166,162.14</b>	<b>483,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,032,950.00	2,032,950.00	734,039.11	2,032,950.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	4,217.66	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	63,400.00	63,400.00	136,995.13	63,400.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,106,350.00</b>	<b>2,106,350.00</b>	<b>875,251.90</b>	<b>2,106,350.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,881,215.00</b>	<b>8,881,215.00</b>	<b>3,099,285.18</b>	<b>8,881,215.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,851,610.00	1,851,610.00	692,578.25	1,851,610.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	811,980.00	811,980.00	308,958.63	811,980.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	311,950.00	311,950.00	123,641.24	311,950.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,975,540.00</b>	<b>2,975,540.00</b>	<b>1,125,178.12</b>	<b>2,975,540.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	320,990.00	320,990.00	128,479.74	320,990.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	172,471.00	172,471.00	71,107.02	172,471.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	482,210.00	482,210.00	205,578.60	482,210.00	0.00	0.0%
Unemployment Insurance		3501-3502	28,680.00	28,680.00	565.45	28,680.00	0.00	0.0%
Workers' Compensation		3601-3602	36,478.00	36,478.00	24,871.81	36,478.00	0.00	0.0%
OPEB, Allocated		3701-3702	65,127.00	65,127.00	28,377.40	65,127.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,105,956.00</b>	<b>1,105,956.00</b>	<b>458,980.02</b>	<b>1,105,956.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	108,440.00	108,440.00	15,349.26	108,440.00	0.00	0.0%
Noncapitalized Equipment		4400	73,770.00	113,770.00	76,152.58	113,770.00	0.00	0.0%
Food		4700	3,542,057.00	3,542,057.00	1,373,173.95	3,511,057.00	31,000.00	0.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,722,267.00</b>	<b>3,782,287.00</b>	<b>1,464,875.79</b>	<b>3,731,267.00</b>	<b>31,000.00</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,800.00	16,800.00	3,012.08	16,800.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,440.00	85,440.00	32,518.03	116,440.00	(31,000.00)	-36.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	138,990.00	134,454.00	53,583.31	133,704.00	750.00	0.6%
Professional/Consulting Services and Operating Expenditures		5800	62,000.00	62,000.00	27,495.34	62,000.00	0.00	0.0%
Communications		5900	5,400.00	5,400.00	0.00	5,400.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>308,630.00</b>	<b>304,094.00</b>	<b>116,588.76</b>	<b>334,344.00</b>	<b>(30,250.00)</b>	<b>-9.9%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	106,100.00	66,100.00	0.00	66,100.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>106,100.00</b>	<b>66,100.00</b>	<b>0.00</b>	<b>66,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	330,112.00	330,112.00	0.00	330,112.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>330,112.00</b>	<b>330,112.00</b>	<b>0.00</b>	<b>330,112.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,548,605.00</b>	<b>8,544,069.00</b>	<b>3,165,422.69</b>	<b>8,543,319.00</b>		

2013-14 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	138.62	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>138.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>138.62</b>	<b>0.00</b>		

2013-14 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	1,918,392.00	0.00	1,918,392.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	959,196.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	8,866.50	15,000.00	0.00	0.0%
5) TOTAL REVENUES			974,196.00	1,933,392.00	8,866.50	1,933,392.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	800,000.00	800,960.00	8,146.25	796,960.00	4,000.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	803,500.00	802,540.00	142,332.34	806,540.00	(4,000.00)	-0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,603,500.00	1,603,500.00	148,478.59	1,603,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(629,304.00)	329,892.00	(139,612.09)	329,892.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	959,196.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			959,196.00	0.00	0.00	0.00		

2013-14 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			329,892.00	329,892.00	(139,612.09)	329,892.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,352,520.10	6,556,190.01		6,556,190.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,352,520.10	6,556,190.01		6,556,190.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,352,520.10	6,556,190.01		6,556,190.01		
2) Ending Balance, June 30 (E + F1e)			6,682,412.10	6,886,082.01		6,886,082.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Deferred Maintenance	0000	9780	6,682,412.10	6,886,082.01		6,886,082.01		
Deferred Maintenance	0000	9780		6,886,082.01				
Deferred Maintenance	0000	9780				6,886,082.01		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	1,918,392.00	0.00	1,918,392.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>1,918,392.00</b>	<b>0.00</b>	<b>1,918,392.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	959,196.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	8,866.50	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>8,866.50</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>974,196.00</b>	<b>1,933,392.00</b>	<b>8,866.50</b>	<b>1,933,392.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	700,000.00	700,960.00	6,146.25	696,960.00	4,000.00	0.6%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			800,000.00	800,960.00	6,146.25	796,960.00	4,000.00	0.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	98,540.00	137,081.57	98,540.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	703,500.00	704,000.00	5,250.77	708,000.00	(4,000.00)	-0.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			803,500.00	802,540.00	142,332.34	808,540.00	(4,000.00)	-0.5%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,603,500.00	1,603,500.00	148,478.59	1,603,500.00		

2013-14 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	959,196.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	360,000.00	360,000.00	185,006.20	360,000.00	0.00	0.0%
5) TOTAL, REVENUES			360,000.00	360,000.00	185,006.20	360,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	179,982.00	0.00	24,066.13	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	64,833.00	0.00	6,180.48	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,600.00	41,600.00	1,331.93	41,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	56,000.00	56,000.00	0.00	56,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			342,415.00	97,600.00	31,578.54	97,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			17,585.00	262,400.00	153,427.66	262,400.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,585.00	262,400.00	153,427.66	262,400.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	3,037,698.36	3,046,448.41	3,046,448.41	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				3,037,698.36	3,046,448.41	3,046,448.41		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				3,037,698.36	3,046,448.41	3,046,448.41		
2) Ending Balance, June 30 (E + F1e)				3,055,283.36	3,308,848.41	3,308,848.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	3,055,283.36	3,308,848.41	3,308,848.41		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

2013-14 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	4,444.93	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	350,000.00	350,000.00	180,561.27	350,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>360,000.00</b>	<b>360,000.00</b>	<b>185,006.20</b>	<b>360,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>360,000.00</b>	<b>360,000.00</b>	<b>185,006.20</b>	<b>360,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	179,982.00	0.00	24,066.13	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			179,982.00	0.00	24,066.13	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	20,928.00	0.00	1,257.18	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,771.00	0.00	1,821.12	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,156.00	0.00	2,253.30	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,980.00	0.00	5.49	0.00	0.00	0.0%
Workers' Compensation		3601-3602	2,521.00	0.00	241.74	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,501.00	0.00	601.65	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,976.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			64,833.00	0.00	6,180.48	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	100.00	6.74	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	1,325.19	40,000.00	0.00	0.0%
Communications		5900	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			41,600.00	41,600.00	1,331.93	41,600.00	0.00	0.0%

2013-14 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	56,000.00	56,000.00	0.00	56,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>56,000.00</b>	<b>56,000.00</b>	<b>0.00</b>	<b>56,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>342,415.00</b>	<b>97,600.00</b>	<b>31,578.54</b>	<b>97,600.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



2013-14 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,825.00	2,825.00	2,104.84	2,825.00	0.00	0.0%
5) TOTAL, REVENUES			2,825.00	2,825.00	2,104.84	2,825.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	625.00	625.00	627.32	625.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,200.00	479,888.00	17,291.48	479,888.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,825.00	480,513.00	17,918.80	480,513.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(477,688.00)	(15,813.96)	(477,688.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(477,688.00)	(15,813.96)	(477,688.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(0.08)	477,688.40		477,688.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.08)	477,688.40		477,688.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.08)	477,688.40		477,688.40		
2) Ending Balance, June 30 (E + F1e)			(0.08)	0.40		0.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.40		0.40		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.08)	0.00		0.00		

2013-14 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,825.00	2,825.00	2,104.84	2,825.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,825.00</b>	<b>2,825.00</b>	<b>2,104.84</b>	<b>2,825.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,825.00</b>	<b>2,825.00</b>	<b>2,104.84</b>	<b>2,825.00</b>	<b>0.00</b>	<b>0.0%</b>

2013-14 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	625.00	625.00	627.32	625.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>625.00</b>	<b>625.00</b>	<b>627.32</b>	<b>625.00</b>	<b>0.00</b>	<b>0.0%</b>

2013-14 Second Interim  
County School Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	54,393.00	0.00	54,393.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,200.00	425,495.00	17,291.48	425,495.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,200.00</b>	<b>479,888.00</b>	<b>17,291.48</b>	<b>479,888.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,825.00</b>	<b>480,513.00</b>	<b>17,918.80</b>	<b>480,513.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

2013-14 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	20,663.55	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	20,663.55	25,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	225,810.00	7,773.79	225,810.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,271.00	54,309.00	101,415.89	254,309.00	(200,000.00)	-368.3%
6) Capital Outlay		6000-6999	5,110,000.00	9,423,284.00	1,957,402.25	9,247,035.00	176,249.00	1.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,130,271.00	9,703,403.00	2,066,591.93	9,727,154.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(5,105,271.00)	(9,678,403.00)	(2,045,928.38)	(9,702,154.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	2,095,057.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8989	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	2,095,057.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,105,271.00)	(9,678,403.00)	49,128.62	(9,702,154.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,225,311.05	12,667,181.63		12,667,181.63	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			9,225,311.05	12,667,181.63		12,667,181.63		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			9,225,311.05	12,667,181.63		12,667,181.63		
2) Ending Balance, June 30 (E + F1e)								
			4,120,040.05	2,988,778.63		2,965,027.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements								
		9740	4,120,040.05	2,988,778.63		2,965,027.63		
Other Commitments								
		9750	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		



2013-14 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	20,663.55	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>20,663.55</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>20,663.55</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,813.00	6,150.68	11,998.00	(10,185.00)	-561.8%
Noncapitalized Equipment		4400	0.00	223,997.00	1,823.11	213,812.00	10,185.00	4.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>225,810.00</b>	<b>7,773.79</b>	<b>225,810.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,771.00	12,771.00	0.00	12,771.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	98.95	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	41,538.00	101,316.94	241,538.00	(200,000.00)	-481.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,271.00</b>	<b>54,309.00</b>	<b>101,415.89</b>	<b>254,309.00</b>	<b>(200,000.00)</b>	<b>-388.3%</b>

2013-14 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	800,000.00	796,516.00	0.00	800,000.00	(3,484.00)	-0.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,310,000.00	8,626,768.00	1,957,402.25	8,447,035.00	179,733.00	2.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,110,000.00</b>	<b>9,423,284.00</b>	<b>1,957,402.25</b>	<b>9,247,035.00</b>	<b>176,249.00</b>	<b>1.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,130,271.00</b>	<b>9,703,403.00</b>	<b>2,066,591.93</b>	<b>9,727,154.00</b>		

2013-14 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	2,095,057.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>2,095,057.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>2,095,057.00</b>	<b>0.00</b>		

2013-14 Second Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	510.00	510.00	3,481.04	510.00	0.00	0.0%
5) TOTAL REVENUES			510.00	510.00	3,481.04	510.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,686.00	10,610.73	10,686.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	505.00	213,034.00	949.51	213,034.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,336,005.00	3,572,920.00	569,050.53	3,572,920.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,336,510.00	3,796,640.00	580,610.77	3,796,640.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,336,000.00)	(3,796,130.00)	(577,129.73)	(3,796,130.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,336,000.00)	(3,796,130.00)	(577,129.73)	(3,796,130.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,548,173.65	3,796,129.93		3,796,129.93	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,548,173.65	3,796,129.93		3,796,129.93		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,548,173.65	3,796,129.93		3,796,129.93		
2) Ending Balance, June 30 (E + F1e)			2,212,173.65	(0.07)		(0.07)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	2,212,173.65	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	(0.07)		(0.07)		

2013-14 Second Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	510.00	510.00	3,481.04	510.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			510.00	510.00	3,481.04	510.00	0.00	0.0%
<b>TOTAL REVENUES</b>			510.00	510.00	3,481.04	510.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	10,886.00	10,610.73	10,886.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>10,886.00</b>	<b>10,610.73</b>	<b>10,886.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	505.00	213,034.00	949.51	213,034.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>505.00</b>	<b>213,034.00</b>	<b>949.51</b>	<b>213,034.00</b>	<b>0.00</b>	<b>0.0%</b>



2013-14 Second Interim  
Capital Project Fund for Blended Component Units  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,336,005.00	3,572,920.00	569,050.53	3,572,920.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,336,005.00</b>	<b>3,572,920.00</b>	<b>569,050.53</b>	<b>3,572,920.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,336,510.00</b>	<b>3,796,640.00</b>	<b>589,610.77</b>	<b>3,796,640.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

2013-14 Second Interim  
Debt Service Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,309,000.00	3,309,000.00	2,534,640.74	3,309,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,309,000.00	3,309,000.00	2,534,640.74	3,309,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-8999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,037,918.00	3,258,538.00	1,635,713.55	3,256,538.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,037,918.00	3,256,538.00	1,635,713.55	3,256,538.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,728,918.00)	52,462.00	898,927.19	52,462.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,728,918.00)	52,482.00	898,927.19	52,462.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,854,510.51	769,021.78		769,021.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,854,510.51	769,021.78		769,021.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,854,510.51	769,021.78		769,021.76		
2) Ending Balance, June 30 (E + F1e)			925,592.51	821,483.78		821,483.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	925,592.51	821,483.78		821,483.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second Interim  
Debt Service Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	498.65	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,309,000.00	3,309,000.00	2,534,142.09	3,309,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,309,000.00	3,309,000.00	2,534,640.74	3,309,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,309,000.00	3,309,000.00	2,534,640.74	3,309,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	2,337,918.00	874,454.00	444,670.55	874,454.00	0.00	0.0%
Other Debt Service - Principal		7439	11,700,000.00	2,382,084.00	1,191,043.00	2,382,084.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			14,037,918.00	3,256,538.00	1,635,713.55	3,256,538.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			14,037,918.00	3,256,538.00	1,635,713.55	3,256,538.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,062,322.00	3,359,186.00	1,658,066.12	3,359,186.00	0.00	0.0%
5) TOTAL, REVENUES			2,062,322.00	3,359,186.00	1,658,066.12	3,359,186.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	82,782.00	92,041.00	50,422.72	92,041.00	0.00	0.0%
3) Employee Benefits		3000-3999	36,394.00	41,833.00	20,713.41	41,833.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,386.00	884.03	1,386.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,175,214.00	3,174,358.00	1,416,025.56	3,174,358.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,294,390.00	3,309,618.00	1,488,025.72	3,309,618.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,232,068.00)	49,568.00	170,040.40	49,568.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,232,068.00)	49,568.00	170,040.40	49,568.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,681,349.44	6,681,570.48		6,681,570.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,681,349.44	6,681,570.48		6,681,570.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,681,349.44	6,681,570.48		6,681,570.48		
2) Ending Net Position, June 30 (E + F1e)			3,449,281.44	6,731,138.48		6,731,138.48		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,449,281.44	6,731,138.48		6,731,138.48		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	12,936.53	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,032,322.00	3,329,186.00	1,645,129.59	3,329,186.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,082,322.00</b>	<b>3,359,186.00</b>	<b>1,658,066.12</b>	<b>3,359,186.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,082,322.00</b>	<b>3,359,186.00</b>	<b>1,658,066.12</b>	<b>3,359,186.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	28,061.00	37,320.00	22,993.72	37,320.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,721.00	54,721.00	27,429.00	54,721.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>82,782.00</b>	<b>92,041.00</b>	<b>50,422.72</b>	<b>92,041.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,282.00	14,533.00	7,344.46	14,533.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,144.00	6,845.00	3,695.53	6,845.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,501.00	15,251.00	7,276.00	15,251.00	0.00	0.0%
Unemployment Insurance		3501-3502	911.00	916.00	25.24	916.00	0.00	0.0%
Workers' Compensation		3601-3602	1,159.00	1,680.00	1,109.31	1,680.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,070.00	2,608.00	1,262.87	2,608.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,327.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>36,394.00</b>	<b>41,833.00</b>	<b>20,713.41</b>	<b>41,833.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	500.00	0.00	500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	886.00	864.03	886.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>1,386.00</b>	<b>864.03</b>	<b>1,386.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	30.00	0.00	30.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	802,214.00	802,214.00	797,764.00	802,214.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,373,000.00	2,372,114.00	618,261.56	2,372,114.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,175,214.00</b>	<b>3,174,358.00</b>	<b>1,416,025.56</b>	<b>3,174,358.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			3,294,390.00	3,309,618.00	1,488,025.72	3,309,618.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,600,000.00	3,600,000.00	1,912,194.33	3,600,000.00	0.00	0.0%
5) TOTAL REVENUES			3,600,000.00	3,600,000.00	1,912,194.33	3,600,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	605,809.00	605,809.00	392,899.00	4,105,809.00	(3,500,000.00)	-577.7%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			605,809.00	605,809.00	392,899.00	4,105,809.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,994,191.00	2,994,191.00	1,519,495.33	(505,809.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,994,191.00	2,994,191.00	1,519,495.33	(505,809.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	112,493,069.46	121,550,107.57		121,550,107.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,493,069.46	121,550,107.57		121,550,107.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			112,493,069.46	121,550,107.57		121,550,107.57		
2) Ending Net Position, June 30 (E + F1e)			115,487,260.46	124,544,298.57		121,044,298.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	115,487,260.46	124,544,298.57		121,044,298.57		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (C) (B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	32,753.56	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	3,600,000.00	3,600,000.00	1,879,440.77	3,600,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,600,000.00</b>	<b>3,600,000.00</b>	<b>1,912,194.33</b>	<b>3,600,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,600,000.00</b>	<b>3,600,000.00</b>	<b>1,912,194.33</b>	<b>3,600,000.00</b>		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	605,809.00	605,809.00	392,699.00	4,105,809.00	(3,500,000.00)	-577.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>605,809.00</b>	<b>605,809.00</b>	<b>392,699.00</b>	<b>4,105,809.00</b>	<b>(3,500,000.00)</b>	<b>-577.7%</b>
<b>TOTAL, EXPENSES</b>			<b>605,809.00</b>	<b>605,809.00</b>	<b>392,699.00</b>	<b>4,105,809.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	Beginning Balances (Bal. Crfy)	July	August	September	October	November	December	January	February
<b>A. BEGINNING CASH</b>			77,038,066.00	73,737,477.00	68,731,359.00	69,502,666.00	56,769,169.00	54,897,479.00	110,180,351.00	95,369,084.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources	8010-8019		(3,967,731.00)	1,541,660.00	9,269,624.00	2,853,638.00	2,853,638.00	9,269,623.00	2,853,638.00	2,853,638.00
Principal Apportionment	8020-8079		3,417,575.00	762,560.00	2,898,506.00	365,622.00	8,798,878.00	50,390,888.00	10,134,052.00	0.00
Property Taxes	8080-8099			(226,564.00)	(453,129.00)	(302,086.00)	(302,086.00)	(302,086.00)	(2,604,284.00)	(670,433.00)
Miscellaneous Funds	8100-8299		46,587.00	809,850.00	802,797.00	143,921.00	93,169.00	765,526.00	50,420.00	55,680.00
Federal Revenue	8300-8599		(769.00)	2,435,591.00	5,115,462.00	1,627,224.00	5,191,972.00	1,406,126.00	3,855,047.00	1,400,245.00
Other State Revenue	8600-8799		31,544.00	222,604.00	540,986.00	1,006,778.00	171,895.00	(135,159.00)	771,249.00	411,707.00
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources			(472,794.00)	192,566.00	18,174,246.00	5,695,097.00	16,807,466.00	61,394,918.00	15,060,152.00	4,050,837.00
<b>TOTAL RECEIPTS</b>										
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		615,681.00	1,068,872.00	9,755,257.00	10,302,501.00	10,812,095.00	80,781.00	20,205,630.00	10,352,698.00
Classified Salaries	2000-2999		(38,472.00)	1,534,675.00	2,143,308.00	2,844,102.00	3,188,149.00	3,218,002.00	3,340,605.00	2,578,932.00
Employee Benefits	3000-3999		2,060,936.00	4,414,511.00	5,269,967.00	4,113,970.00	3,830,889.00	2,993,386.00	5,316,382.00	4,315,143.00
Books and Supplies	4000-4999		262,101.00	502,720.00	756,407.00	733,658.00	1,868,162.00	201,339.00	260,825.00	291,238.00
Services	5000-5999		784,658.00	782,329.00	1,155,169.00	1,345,742.00	1,512,130.00	931,472.00	1,425,508.00	1,224,396.00
Capital Outlay	6000-6599							(71,674.00)		
Other Outgo	7000-7499		(799.00)	68,874.00	(38,707.00)	289,991.00	294,738.00	348,048.00	142,956.00	427,543.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			3,684,105.00	8,371,981.00	19,041,401.00	19,629,964.00	21,506,163.00	7,701,354.00	30,691,906.00	19,189,950.00
<b>D. BALANCE SHEET TRANSACTIONS</b>										
<b>Assets</b>										
Cash Not In Treasury	9111-9199	2,060,305.15	770,083.00	76,766.00		79,425.00			74,872.00	
Accounts Receivable	9200-9299	17,066,924.14	8,381,444.00	1,611,780.00	947,827.00	1,408,834.00	3,563,780.00	944,945.00	105,511.00	55,862.00
Due From Other Funds	9310	411,880.54		411,881.00			(866,426.00)		866,426.00	
Stores	9320	177,739.79	13,912.00	10,540.00	18,490.00	24,831.00	22,254.00	(4,366.00)	(33,755.00)	
Prepaid Expenditures	9330	1,207,192.11	(416,347.00)	1,450,910.00	843,664.00	(416,764.00)	420,940.00	420,940.00	(412,430.00)	
Other Current Assets	9340		(444,105.00)	(214,178.00)	(196,000.00)	(6,764.00)	(9,337.00)	(4,075.00)	(979.00)	
<b>SUBTOTAL ASSETS</b>		20,924,041.73	8,304,987.00	3,347,699.00	1,613,981.00	1,089,562.00	2,710,271.00	1,590,469.00	599,645.00	55,862.00
<b>Liabilities</b>										
Accounts Payable	9500-9599	18,089,200.37	7,448,677.00	1,253,331.00	(24,481.00)	(111,808.00)	(116,736.00)	1,161.00	(220,842.00)	(197,266.00)
Due To Other Funds	9610	4,319,987.66		4,319,988.00						
Current Loans	9640									
Deferred Revenues	9650	146,784.34		146,784.00						
<b>SUBTOTAL LIABILITIES</b>		22,555,972.37	7,448,677.00	5,720,103.00	(24,481.00)	(111,808.00)	(116,736.00)	1,161.00	(220,842.00)	(197,266.00)
<b>Nonoperating</b>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		(1,631,930.64)	856,310.00	(2,372,404.00)	1,638,462.00	1,201,370.00	2,827,007.00	1,589,308.00	820,487.00	253,128.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(3,300,589.00)	(5,006,118.00)	771,307.00	(12,733,497.00)	(1,871,690.00)	55,282,872.00	(14,811,267.00)	(14,885,985.00)
<b>F. ENDING CASH (A + E)</b>			73,737,477.00	68,731,359.00	69,502,666.00	56,769,169.00	54,897,479.00	110,180,351.00	95,369,084.00	80,483,099.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

ACTUALS THROUGH THE MONTH OF (Enter Month Name):		March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>		80,483,099.00	77,827,047.00	103,286,152.00	88,046,493.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	9,269,624.00	1,769,256.00	85,609.00	6,402,957.00	10,409,342.00		55,464,516.00	55,464,516.00
Principal Apportionment	8020-8079	7,055,563.00	37,916,267.00	2,060,501.00	715,301.00	1,802,260.00		126,317,973.00	126,317,973.00
Property Taxes	8080-8099	(1,173,256.00)	(586,628.00)	(586,628.00)	(2,637,395.00)	(1,016,268.00)		(10,860,813.00)	(10,860,813.00)
Miscellaneous Funds	8100-8299	1,969,116.00	275,768.00	1,845,049.00	4,359,425.00	3,501,318.00		14,718,626.00	14,718,626.00
Federal Revenue	8300-8599	2,191,217.00	2,699,226.00	1,400,245.00	1,430,800.00	3,332,386.00		32,084,772.00	32,084,772.00
Other State Revenue	8600-8799	907,513.00	446,618.00	439,333.00	2,080,855.00	1,572,549.00		8,468,472.00	8,468,472.00
Other Local Revenue	8910-8929							0.00	0.00
Interfund Transfers In	8930-8979							1,944,785.00	1,944,785.00
All Other Financing Sources		20,219,777.00	42,520,507.00	5,244,109.00	12,351,943.00	21,353,806.00	0.00	228,138,331.00	228,138,331.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	10,270,837.00	10,296,954.00	10,431,625.00	11,299,425.00	2,520,000.00		108,012,356.00	108,012,356.00
Classified Salaries	2000-2999	3,212,781.00	3,024,774.00	2,936,584.00	6,643,299.00	(622.00)		34,626,117.00	34,626,117.00
Employee Benefits	3000-3999	3,565,252.00	4,040,880.00	2,562,401.00	6,178,467.00	(3,371,736.00)		45,290,448.00	45,290,448.00
Books and Supplies	4000-4999	727,581.00	925,126.00	1,603,998.00	1,617,945.00	6,429,108.00		16,180,208.00	16,180,208.00
Services	5000-5999	1,776,663.00	1,349,073.00	1,031,389.00	3,713,456.00	6,603,879.00		23,635,864.00	23,635,864.00
Capital Outlay	6000-6599					2,814,758.00		2,743,084.00	2,743,084.00
Other Outgo	7000-7499	3,419,319.00	(3,256,983.00)	424,398.00	4,999,518.00	(915,039.00)		6,203,857.00	6,203,857.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>									
<b>D. BALANCE SHEET TRANSACTIONS</b>		22,972,433.00	16,379,824.00	18,990,395.00	34,452,110.00	14,080,348.00	0.00	236,691,934.00	236,691,934.00
<b>Assets</b>									
Cash Not in Treasury	9111-9199							1,234,171.00	
Accounts Receivable	9200-9299	24,230.00	24,297.00		(18,882,766.00)			(1,814,256.00)	
Due From Other Funds	9310							411,881.00	
Stores	9320							51,906.00	
Prepaid Expenditures	9330							1,469,973.00	
Other Current Assets	9340							(875,438.00)	
<b>SUBTOTAL ASSETS</b>		24,230.00	24,297.00	0.00	(18,882,766.00)	0.00	0.00	476,237.00	
<b>Liabilities</b>									
Accounts Payable	9500-9599	(72,374.00)	705,875.00	1,493,373.00	(21,420,903.00)			(11,261,993.00)	
Due To Other Funds	9610							4,319,988.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	(72,374.00)	705,875.00	1,493,373.00	(21,420,903.00)	0.00	0.00	146,784.00	
<b>SUBTOTAL LIABILITIES</b>								(6,795,221.00)	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		96,604.00	(681,578.00)	(1,493,373.00)	2,538,137.00	0.00	0.00	7,273,458.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(2,656,052.00)	25,459,105.00	(15,239,659.00)	(19,562,030.00)	7,273,458.00	0.00	(1,280,145.00)	(8,553,603.00)
<b>F. ENDING CASH (A + E)</b>		77,827,047.00	103,286,152.00	88,046,493.00	68,484,463.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								75,757,921.00	

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,779,576.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 182,705,982.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.62%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00



**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,803,113.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,410,698.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	87,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	50,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	545,050.97
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,895,861.97
9. Carry-Forward Adjustment (Part IV, Line F)	1,895,042.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,790,904.68

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	139,683,007.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,395,213.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,025,736.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,600,039.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	227,387.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,211,465.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,258,421.03
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,609,596.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,147,107.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	231,157,971.03

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.28%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2014-15 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B18)	5.10%
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**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>9,895,861.97</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,384,194.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.06%) times Part III, Line B18); zero if negative	<u>1,895,042.71</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.06%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.1%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,895,042.71</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,895,042.71</u>

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	246,908,368.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	16,559,813.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	97,370.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,311,438.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,810,103.00
4. Other Transfers Out	All	9200	7200-7299	2,117,246.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	3,232,565.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,311,005.00
9. PERS Reduction	All	All	3801-3802	119,453.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				15,999,180.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				214,349,375.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				214,349,375.00

<b>Section II - Expenditures Per ADA</b>		<b>2013-14 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		0.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		0.00
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		0.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		0.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	197,247,904.52	6,884.97
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	197,247,904.52	6,884.97
B. Required effort (Line A.2 times 90%)	177,523,114.07	6,196.47
C. Current year expenditures (Line I.G and Line II.F)	214,349,375.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	6,196.47
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	100.00%

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

**SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Second Interim  
Special Education Maintenance of Effort  
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison  
2013-14 Projected Expenditures by LEA (LP-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	392,472.00	0.00	709,432.00	19,811.00	1,292,032.00	2,785,223.00	12,995,149.00		18,194,119.00
2000-2999	Classified Salaries	270,622.00	0.00	47,257.00	0.00	636,055.00	4,862,883.00	5,317,046.00		11,133,863.00
3000-3999	Employee Benefits	208,175.00	0.00	183,179.00	6,607.00	455,271.00	2,891,889.00	5,168,854.00		8,913,975.00
4000-4999	Books and Supplies	7,300.00	0.00	0.00	0.00	37,023.00	2,805,326.00	69,728.00		2,919,377.00
5000-5999	Services and Other Operating Expenditures	626,840.00	0.00	5,700.00	0.00	14,435.00	4,229,683.00	1,300,278.00		6,176,936.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	20,809.00	0.00		20,809.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,424.00	20,860.00		181,284.00
	Total Direct Costs	1,505,409.00	0.00	945,568.00	26,418.00	2,434,816.00	17,756,237.00	24,871,915.00	0.00	47,540,363.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,091.00	14,384.00	226,907.00	1,390,934.00		1,635,316.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	3,091.00	14,384.00	226,907.00	1,390,934.00	0.00	1,635,316.00
	TOTAL COSTS	1,505,409.00	0.00	945,568.00	29,509.00	2,449,200.00	17,983,144.00	26,262,849.00	0.00	49,175,679.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	392,472.00	0.00	5,000.00	19,811.00	185,786.00	2,454,594.00	12,921,512.00		15,979,175.00
2000-2999	Classified Salaries	1,000.00	0.00	6,700.00	0.00	519,762.00	3,754,621.00	3,963,412.00		8,245,495.00
3000-3999	Employee Benefits	80,671.00	0.00	1,584.00	6,607.00	97,386.00	2,140,034.00	4,568,714.00		6,894,976.00
4000-4999	Books and Supplies	7,300.00	0.00	0.00	0.00	30,238.00	2,804,930.00	56,078.00		2,898,546.00
5000-5999	Services and Other Operating Expenditures	626,840.00	0.00	5,700.00	0.00	14,135.00	3,777,632.00	1,300,278.00		5,724,585.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	20,809.00	0.00		20,809.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,424.00	20,860.00		181,284.00
	Total Direct Costs	1,108,283.00	0.00	18,984.00	26,418.00	847,287.00	15,113,044.00	22,830,854.00	0.00	39,944,870.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	3,091.00	0.00	217,882.00	1,156,092.00		1,377,065.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	3,091.00	0.00	217,882.00	1,156,092.00	0.00	1,377,065.00
	TOTAL BEFORE OBJECT 8980	1,108,283.00	0.00	18,984.00	29,509.00	847,287.00	15,330,926.00	23,986,946.00	0.00	41,321,935.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,045,350.00
										42,367,285.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		250,876.00	0.00	5,000.00	0.00	0.00	0.00	8,500.00		264,376.00
1000-1999	Certificated Salaries	0.00	0.00	6,700.00	0.00	0.00	1,638,502.00	973,597.00		2,618,799.00
3000-3999	Employee Benefits	40,519.00	0.00	1,584.00	0.00	0.00	837,057.00	524,713.00		1,403,873.00
4000-4999	Books and Supplies	1,700.00	0.00	0.00	0.00	0.00	474,980.00	991.00		477,671.00
5000-5999	Services and Other Operating Expenditures	460,820.00	0.00	5,700.00	0.00	2,000.00	(103,250.00)	5,000.00		370,270.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	160,424.00	0.00		160,424.00
	Total Direct Costs	753,915.00	0.00	18,984.00	0.00	2,000.00	3,007,713.00	1,512,801.00	0.00	5,295,413.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	100,960.00	49,800.00		150,760.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	100,960.00	49,800.00	0.00	150,760.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	753,915.00	0.00	18,984.00	0.00	2,000.00	3,108,673.00	1,562,601.00	0.00	5,446,173.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									1,045,350.00
										10,628,285.00
										22,999,764.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim  
Special Education Maintenance of Effort  
2012-13 Actual Expenditures Comparison  
2013-14 Projected Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	219,356.79	0.00	739,878.10	18,343.18	1,180,975.35	2,065,545.41	12,836,614.78		17,060,713.61
2000-2999	Classified Salaries	272,812.57	0.00	46,169.11	0.00	607,727.96	3,726,006.22	6,146,711.47		10,799,427.33
3000-3999	Employee Benefits	173,607.32	0.00	187,700.39	7,451.02	407,476.47	2,267,144.21	5,336,190.55		8,379,569.96
4000-4999	Books and Supplies	6,596.01	0.00	0.00	1,663.00	16,583.60	596,467.79	56,303.31		677,613.71
5000-5999	Services and Other Operating Expenditures	645,538.57	0.00	6,478.25	0.00	18,607.31	2,209,926.18	1,555,981.59		4,436,531.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	243,728.45	0.00		243,728.45
	Total Direct Costs	1,317,911.26	0.00	980,225.85	27,457.20	2,231,370.69	11,108,818.26	25,931,801.70	0.00	41,597,584.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,071.00	9,462.65	80,949.34	788,347.05		880,830.04
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	2,071.00	9,462.65	80,949.34	788,347.05	0.00	880,830.04
	Total Indirect Costs	0.00	0.00	0.00	29,528.20	2,240,833.34	11,189,767.60	26,720,148.75	0.00	42,478,415.00
	<b>TOTAL COSTS</b>	<b>1,317,911.26</b>	<b>0.00</b>	<b>980,225.85</b>	<b>29,528.20</b>	<b>2,240,833.34</b>	<b>11,189,767.60</b>	<b>26,720,148.75</b>	<b>0.00</b>	<b>42,478,415.00</b>
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	738,219.30	0.00	1,039,858.38	244,212.75	162,603.40		2,184,893.83
2000-2999	Classified Salaries	272,327.09	0.00	40,059.72	0.00	125,481.40	694,713.89	1,561,904.03		2,694,486.13
3000-3999	Employee Benefits	123,490.43	0.00	185,564.81	0.00	337,556.81	479,585.13	806,571.84		1,932,769.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,039.23	667.16	0.00		7,706.39
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	170.00	206,960.00	0.00		207,130.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	395,817.52	0.00	963,843.83	0.00	1,510,105.82	1,626,138.93	2,531,079.27	0.00	7,026,985.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	9,462.65	5,984.44	128,461.22		143,908.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	9,462.65	5,984.44	128,461.22	0.00	143,908.31
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>395,817.52</b>	<b>0.00</b>	<b>963,843.83</b>	<b>0.00</b>	<b>1,519,568.47</b>	<b>1,632,123.37</b>	<b>2,659,540.49</b>	<b>0.00</b>	<b>7,170,893.68</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385 all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>61,507.45</b>
										<b>7,109,386.23</b>



Second Interim  
Special Education Maintenance of Effort  
Expenditures vs. 2012-13 Actual Expenditures Comparison  
2012-13 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	219,356.79	0.00	1,658.80	18,343.18	141,116.97	1,821,332.66	12,674,011.38		14,875,819.78
2000-2999	Classified Salaries	485.48	0.00	6,109.39	0.00	482,246.56	3,031,292.33	4,584,807.44		8,104,941.20
3000-3999	Employee Benefits	50,116.89	0.00	2,135.58	7,451.02	69,919.66	1,787,559.08	4,529,616.71		6,446,800.94
4000-4999	Books and Supplies	6,596.01	0.00	0.00	1,663.00	9,544.37	595,800.63	56,303.31		669,907.32
5000-5999	Services and Other Operating Expenditures	645,538.57	0.00	6,478.25	0.00	18,437.31	2,002,966.18	1,555,981.59		4,229,401.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	243,728.45	0.00		243,728.45
	Total Direct Costs	922,093.74	0.00	16,382.02	27,457.20	721,264.87	9,482,679.33	23,400,722.43	0.00	34,570,599.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	2,071.00	0.00	74,964.90	659,885.83		736,921.73
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,702,065.56								2,702,065.56
	Total Indirect Costs	0.00	0.00	0.00	2,071.00	0.00	74,964.90	659,885.83	0.00	736,921.73
	TOTAL BEFORE OBJECT 8980	922,093.74	0.00	16,382.02	29,528.20	721,264.87	9,557,644.23	24,060,608.26	0.00	35,307,521.32
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									61,507.45
	TOTAL COSTS									35,369,028.77
1000-1999	Certificated Salaries	148,007.79	0.00	1,658.80	0.00	0.00	0.00	17,856.49		167,523.08
2000-2999	Classified Salaries	485.48	0.00	6,109.39	0.00	0.00	0.00	6,960.19		13,555.06
3000-3999	Employee Benefits	29,653.91	0.00	2,135.58	0.00	0.00	0.00	4,031.97		35,821.46
4000-4999	Books and Supplies	1,703.62	0.00	0.00	0.00	0.00	0.00	1,068.96		2,772.58
5000-5999	Services and Other Operating Expenditures	480,500.87	0.00	6,478.25	0.00	0.00	0.00	0.00		486,979.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	660,351.67	0.00	16,382.02	0.00	0.00	0.00	29,917.61	0.00	706,651.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	660,351.67	0.00	16,382.02	0.00	0.00	0.00	29,917.61	0.00	706,651.30
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									5,789,317.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									61,507.45
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999)									13,172,085.59
	TOTAL COSTS									19,729,561.34

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.**

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SELPA:** Orange Unified (BM)

**SECTION 2** **Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,203,247.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>5,668,025.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u>                    </u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>780,487.05</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u>                    </u>	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u>                    </u>	<u>                    </u>

<b>THIS SECTION IS NOT APPLICABLE!</b>		
<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	<u>                    </u>	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>780,487.05</u>	(f)

SELPA: Orange Unified (BM)

**SECTION 3**

	<u>Column A</u> <u>Projected Exps.</u> <u>FY 2013-14</u> <u>(LP-I Worksheet)</u>	<u>Column B</u> <u>Actual Expenditures</u> <u>FY 2012-13</u> <u>(LA-I Worksheet)</u>	<u>Column C</u>  <u>Difference</u> <u>(A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	49,175,679.00		
2. Less: Expenditures paid from federal sources	6,808,394.00		
3. Expenditures paid from state and local sources	42,367,285.00	35,369,028.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	42,367,285.00	35,369,028.77	6,998,256.23
4. Special education unduplicated pupil count	3,180	3,181	
5. Per capita state and local expenditures (A3/A4)	13,323.05	11,118.84	2,204.21

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Orange Unified (BM)

**B. LOCAL EXPENDITURES ONLY METHOD**

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

X

1. Last year's local expenditures met MOE requirement:

	Projected Exps. FY 2013-14	Actual Expenditures FY 2012-13	Difference
a. Expenditures paid from local sources	22,999,764.00	19,729,561.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	22,999,764.00	19,729,561.34	3,270,202.66
b. Per capita local expenditures (B1a/A4)	7,232.63	6,202.31	1,030.32

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

	Projected Exps. FY 2013-14	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Denise MacAllister  
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Second Interim  
Special Education Maintenance of Effort  
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison  
2013-14 Projected Expenditures by SELPA (SP-I)

Orange Unified  
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries	18,194,119.00		18,194,119.00
2000-2999	Classified Salaries	11,133,863.00		11,133,863.00
3000-3999	Employee Benefits	8,913,975.00		8,913,975.00
4000-4999	Books and Supplies	2,919,377.00		2,919,377.00
5000-5999	Services and Other Operating Expenditures	6,176,936.00		6,176,936.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools	20,809.00		20,809.00
7430-7439	Debt Service	181,284.00		181,284.00
	Total Direct Costs	47,540,363.00	0.00	47,540,363.00
7310	Transfers of Indirect Costs	1,635,316.00		1,635,316.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	1,635,316.00	0.00	1,635,316.00
	TOTAL COSTS	49,175,679.00	0.00	49,175,679.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>				
1000-1999	Certificated Salaries	15,979,175.00		15,979,175.00
2000-2999	Classified Salaries	8,245,495.00		8,245,495.00
3000-3999	Employee Benefits	6,894,976.00		6,894,976.00
4000-4999	Books and Supplies	2,898,546.00		2,898,546.00
5000-5999	Services and Other Operating Expenditures	5,724,585.00		5,724,585.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools	20,809.00		20,809.00
7430-7439	Debt Service	181,284.00		181,284.00
	Total Direct Costs	39,944,870.00	0.00	39,944,870.00
7310	Transfers of Indirect Costs	1,377,065.00		1,377,065.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	1,377,065.00	0.00	1,377,065.00
	TOTAL BEFORE OBJECT 8980	41,321,935.00	0.00	41,321,935.00
8980	Contributions from Unrestricted Revenues to Federal Resources	1,045,350.00		1,045,350.00
	TOTAL COSTS	42,367,285.00	0.00	42,367,285.00

Second Interim  
Special Education Maintenance of Effort  
2013-14 Projected Expenditures vs. 2012-13 Actual Expenditures Comparison  
2013-14 Projected Expenditures by SELPA (SP-I)

Orange Unified  
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>PROJECTED EXPENDITURES - Local Sources</b>				
1000-1999	Certificated Salaries	264,376.00		264,376.00
2000-2999	Classified Salaries	2,618,799.00		2,618,799.00
3000-3999	Employee Benefits	1,403,873.00		1,403,873.00
4000-4999	Books and Supplies	477,671.00		477,671.00
5000-5999	Services and Other Operating Expenditures	370,270.00		370,270.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service	160,424.00		160,424.00
	Total Direct Costs	5,295,413.00	0.00	5,295,413.00
7310	Transfers of Indirect Costs	150,760.00		150,760.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	150,760.00	0.00	150,760.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	5,446,173.00	0.00	5,446,173.00
8091, 8099	Revenue Limit Transfers to Special Education	5,879,956.00		5,879,956.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)			
		1,045,350.00		1,045,350.00
8980	Contributions from Unrestricted Revenues to State Resources	10,628,285.00		10,628,285.00
	TOTAL COSTS	22,999,764.00	0.00	22,999,764.00
<b>UNDUPLICATED PUPIL COUNT</b>		3,180		3,180

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>TOTAL ACTUAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries	17,060,713.61		17,060,713.61
2000-2999	Classified Salaries	10,799,427.33		10,799,427.33
3000-3999	Employee Benefits	8,379,569.96		8,379,569.96
4000-4999	Books and Supplies	677,613.71		677,613.71
5000-5999	Services and Other Operating Expenditures	4,436,531.90		4,436,531.90
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service	243,728.45		243,728.45
	Total Direct Costs	41,597,584.96	0.00	41,597,584.96
7310	Transfers of Indirect Costs	880,830.04		880,830.04
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	2,702,065.56		2,702,065.56
	Total Indirect Costs	880,830.04	0.00	880,830.04
	<b>TOTAL COSTS</b>	42,478,415.00	0.00	42,478,415.00
<b>ACTUAL EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries	14,875,819.78		14,875,819.78
2000-2999	Classified Salaries	8,104,941.20		8,104,941.20
3000-3999	Employee Benefits	6,446,800.94		6,446,800.94
4000-4999	Books and Supplies	669,907.32		669,907.32
5000-5999	Services and Other Operating Expenditures	4,229,401.90		4,229,401.90
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service	243,728.45		243,728.45
	Total Direct Costs	34,570,599.59	0.00	34,570,599.59
7310	Transfers of Indirect Costs	736,921.73		736,921.73
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	2,702,065.56		2,702,065.56
	Total Indirect Costs	736,921.73	0.00	736,921.73
	<b>TOTAL BEFORE OBJECT 8980</b>	35,307,521.32	0.00	35,307,521.32
8980	Contributions from Unrestricted Revenues to Federal Resources	61,507.45		61,507.45
	<b>TOTAL COSTS</b>	35,369,028.77	0.00	35,369,028.77



SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
<b>ACTUAL EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries	167,523.08		167,523.08
2000-2999	Classified Salaries	13,555.06		13,555.06
3000-3999	Employee Benefits	35,821.46		35,821.46
4000-4999	Books and Supplies	2,772.58		2,772.58
5000-5999	Services and Other Operating Expenditures	486,979.12		486,979.12
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	706,651.30	0.00	706,651.30
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	706,651.30	0.00	706,651.30
8091, 8099	Revenue Limit Transfers to Special Education	5,789,317.00		5,789,317.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From ACTUAL EXPENDITURES - Paid from State and Local Sources section)	61,507.45		61,507.45
8980	Contributions from Unrestricted Revenues to State Resources	13,172,085.59		13,172,085.59
	TOTAL COSTS	19,729,561.34	0.00	19,729,561.34
	<b>UNDUPLICATED PUPIL COUNT</b>	3,181		3,181

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members.

**After reviewing all sections of this form, please select which of the following methods your SELPA chooses to use to meet the 2013-14 MOE requirement.**

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** Orange Unified (BM)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<b>State and Local</b>	<b>Local Only</b>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,203,247.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,668,025.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	780,487.05 (b)	

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**THIS SECTION IS NOT APPLICABLE!**  
**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 780,487.05 (f)

SELPA: Orange Unified (BM)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Projected Exps. FY 2013-14 (SP-I Worksheet)</u>	<u>Actual Expenditures FY 2012-13 (SA-I Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	49,175,679.00		
2. Less: Expenditures paid from federal sources	6,808,394.00		
3. Expenditures paid from state and local sources	42,367,285.00	35,369,028.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	42,367,285.00	35,369,028.77	6,998,256.23
4. Special education unduplicated pupil count	3,180	3,181	
5. Per capita state and local expenditures (A3/A4)	13,323.05	11,118.84	2,204.21

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Orange Unified (BM)

**B. LOCAL EXPENDITURES ONLY METHOD**

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

	Projected Exps. FY 2013-14	Actual Expenditures FY 2012-13	Difference
a. Expenditures paid from local sources	22,999,764.00	19,729,561.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>22,999,764.00</u>	<u>19,729,561.34</u>	<u>3,270,202.66</u>
b. Per capita local expenditures (B1a/A4)	<u>7,232.63</u>	<u>6,202.31</u>	<u>1,030.32</u>

Base FY

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

	Projected Exps. FY 2013-14	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

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Telephone Number

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Title

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Second Interim  
2013-14 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(335,914.00)	0.00	(505,541.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	140,910.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	61,200.00	0.00	175,429.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	133,704.00	0.00	330,112.00	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	0.00		
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	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
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	100.00	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 FOR CAPITAL OUTLAY PROJECTS								
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	0.00	0.00				
Other Sources/Uses Detail						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								

Second Interim  
2013-14 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>335,914.00</b>	<b>(335,914.00)</b>	<b>505,541.00</b>	<b>(505,541.00)</b>	<b>0.00</b>	<b>0.00</b>		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	26,752.36	26,786.18	0.1%	Met
1st Subsequent Year (2014-15)	26,590.98	26,624.80	0.1%	Met
2nd Subsequent Year (2015-16)	26,494.69	26,528.51	0.1%	Met

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	27,455	27,455	0.0%	Met
1st Subsequent Year (2014-15)	27,355	27,355	0.0%	Met
2nd Subsequent Year (2015-16)	27,255	27,255	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	27,079	30,373	89.2%
Second Prior Year (2011-12)	26,978	30,136	89.5%
First Prior Year (2012-13)	26,599	29,854	89.1%
		Historical Average Ratio:	89.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	89.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	26,439	27,455	96.3%	Not Met
1st Subsequent Year (2014-15)	26,343	27,355	96.3%	Not Met
2nd Subsequent Year (2015-16)	26,247	27,255	96.3%	Not Met

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The Actual CBEDS enrollment in 3A includes district sponsored charter schools, whereas the estimated P-2 ADA included in 3B does not. Orange Unified's 3 year average ADA to enrollment rate is 96.29%.

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

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

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2013-14)	181,354,198.00		
1st Subsequent Year (2014-15)	180,587,695.00	198,651,618.00	10.0%	Not Met
2nd Subsequent Year (2015-16)	180,166,879.00	198,170,182.00	10.0%	Not Met

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

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

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

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

2nd Interim -- 1st Subsequent Year FY15 includes an ongoing 28.05% LCFF gap funding increase, whereas the 1st Interim assumed a 0% LCFF gap funding increase.

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	120,148,157.13	130,940,871.86	91.8%
Second Prior Year (2011-12)	122,604,128.60	138,252,023.13	88.7%
First Prior Year (2012-13)	130,964,279.28	144,130,699.59	90.9%
Historical Average Ratio:			90.5%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	138,561,993.00	160,911,276.00	86.1%	Not Met
1st Subsequent Year (2014-15)	148,653,485.00	173,556,485.00	85.7%	Not Met
2nd Subsequent Year (2015-16)	152,413,469.00	177,482,969.00	85.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:  
(required if NOT met)

The Current Year expenditures include \$2M of assets acquired through a capital lease. The subsequent years include the expiration of a class size waiver and reinstatement of 185 day certificated work calendar.

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

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

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

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

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2013-14)	14,732,922.00	14,718,626.00	-0.1%	No
1st Subsequent Year (2014-15)	12,353,265.00	12,338,969.00	-0.1%	No
2nd Subsequent Year (2015-16)	12,353,265.00	12,338,969.00	-0.1%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2013-14)	32,056,932.00	32,084,772.00	0.1%	No
1st Subsequent Year (2014-15)	26,487,280.00	26,282,971.00	-0.8%	No
2nd Subsequent Year (2015-16)	25,091,658.00	24,917,187.00	-0.7%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2013-14)	8,243,511.00	8,468,472.00	2.7%	No
1st Subsequent Year (2014-15)	6,753,798.00	7,268,485.00	7.6%	Yes
2nd Subsequent Year (2015-16)	6,100,238.00	6,153,925.00	0.9%	No

Explanation:  
(required if Yes)

The 2nd Interim reflects in the 1st Subsequent year the continuation of School Readiness and increased Community Redevelopment Funds.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2013-14)	14,752,799.00	16,180,208.00	9.7%	Yes
1st Subsequent Year (2014-15)	6,846,791.00	7,183,855.00	4.9%	No
2nd Subsequent Year (2015-16)	6,846,791.00	7,188,855.00	5.0%	No

Explanation:  
(required if Yes)

The 2nd Interim Current Year expenditures include \$2M of assets below the capitalization threshold acquired through a capital lease not included in the previous budget.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2013-14)	23,490,076.00	23,635,864.00	0.6%	No
1st Subsequent Year (2014-15)	21,710,077.00	20,678,722.00	-4.8%	No
2nd Subsequent Year (2015-16)	21,581,590.00	20,833,059.00	-3.5%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	55,033,365.00	55,271,870.00	0.4%	Met
1st Subsequent Year (2014-15)	45,594,343.00	45,890,425.00	0.6%	Met
2nd Subsequent Year (2015-16)	43,545,161.00	43,410,081.00	-0.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	38,242,875.00	39,816,072.00	4.1%	Met
1st Subsequent Year (2014-15)	28,556,868.00	27,862,577.00	-2.4%	Met
2nd Subsequent Year (2015-16)	28,428,381.00	28,021,914.00	-1.4%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue  
(linked from 6A  
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

Books and Supplies  
(linked from 6A  
if NOT met)

Explanation:

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,309,750.46	6,657,108.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		6,929,252.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	28.1%	25.2%	18.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.4%	8.4%	6.2%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(3,353,214.00)	160,911,276.00	2.1%	Met
1st Subsequent Year (2014-15)	(1,979,522.00)	173,556,485.00	1.1%	Met
2nd Subsequent Year (2015-16)	(9,146,980.00)	177,482,969.00	5.2%	Met

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

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

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

Explanation:  
(required if NOT met)



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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2013-14)	66,852,531.90	Met
1st Subsequent Year (2014-15)	64,873,009.90	Met
2nd Subsequent Year (2015-16)	55,726,029.90	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	68,484,463.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	26,439	26,343	26,247
District's Reserve Standard Percentage Level:	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for Item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	236,691,934.00	235,549,193.00	239,670,488.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	236,691,934.00	235,549,193.00	239,670,488.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,100,758.02	7,066,475.79	7,190,114.64
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	7,100,758.02	7,066,475.79	7,190,114.64

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,100,759.00	7,066,476.00	7,190,115.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	59,445,645.63	52,176,754.63	37,582,483.63
4. General Fund - Negative Ending Balances In Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.52)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	66,546,404.11	59,243,230.63	44,772,598.63
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.12%	25.15%	18.68%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,100,758.02</b>	<b>7,066,475.79</b>	<b>7,190,114.64</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the Interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2013-14)	(19,817,629.00)	(18,776,631.00)	-5.3%	(1,040,998.00)	Not Met
1st Subsequent Year (2014-15)	(21,206,604.00)	(19,707,601.00)	-7.1%	(1,499,003.00)	Not Met
2nd Subsequent Year (2015-16)	(22,463,190.00)	(21,961,660.00)	-2.2%	(501,530.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

Reductions to special education salaries/benefits and outside services decreased the anticipated contribution to restricted programs.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

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

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	16	various funds	743x	9,145,923
Certificates of Participation	11	Fund 56	743x	35,573,644
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		various funds		3,766,319

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

Equipment lease	5	various funds	743x	2,100,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	1,011,101	1,075,829	1,193,956	1,212,506
Certificates of Participation	3,124,981	3,256,537	3,390,545	3,525,643
General Obligation Bonds				
Supp Early Retirement Program	2,058,534			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Equipment lease				
<b>Total Annual Payments:</b>	<b>6,194,616</b>	<b>4,332,366</b>	<b>4,584,501</b>	<b>4,738,149</b>
<b>Has total annual payment increased over prior year (2012-13)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:  
(Required if Yes  
to increase in total  
annual payments)

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:  
(Required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	94,758,513.00	94,758,513.00
b. OPEB unfunded actuarial accrued liability (UAAL)	152,482,324.00	152,482,324.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	May 13, 2013	May 13, 2013

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	2,744,976.00	2,744,976.00
1st Subsequent Year (2014-15)	2,744,976.00	2,744,976.00
2nd Subsequent Year (2015-16)	2,744,976.00	2,744,976.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	9,048,565.00	5,555,068.00
1st Subsequent Year (2014-15)	10,048,565.00	6,548,565.00
2nd Subsequent Year (2015-16)	10,048,565.00	6,548,565.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	6,152,199.00	6,152,199.00
1st Subsequent Year (2014-15)	6,152,199.00	6,152,199.00
2nd Subsequent Year (2015-16)	6,152,199.00	6,152,199.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	946	946
1st Subsequent Year (2014-15)	946	946
2nd Subsequent Year (2015-16)	946	946

4. Comments:

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

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

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- Yes
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- No
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
- No

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	4,074,000.00	4,074,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)	1,562,924.00	1,346,000.00
1st Subsequent Year (2014-15)	1,562,924.00	1,346,000.00
2nd Subsequent Year (2015-16)	1,562,924.00	1,346,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)	1,562,924.00	1,346,000.00
1st Subsequent Year (2014-15)	1,562,924.00	1,346,000.00
2nd Subsequent Year (2015-16)	1,562,924.00	1,346,000.00

4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of first interim projections?

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

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,233.0	1,233.0	1,214.0	1,211.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

7. Amount included for any tentative salary schedule increases

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

- Are costs of H&W benefit changes included in the Interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first Interim projections for prior year settlements included in the Interim?

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

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of first interim projections?

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

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	889.0	889.0	889.0	889.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

7. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	127.0	127.0	127.0	127.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?  
If Yes, complete question 2.   
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

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

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

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

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

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

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

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### ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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### End of School District Second Interim Criteria and Standards Review

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SACS2013ALL Financial Reporting Software - 2013.2.1  
 2/21/2014 11:53:49 AM

30-66621-0000000

Second Interim  
 2013-14 Projected Totals  
 Technical Review Checks

Orange Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-0000-0-0000-0000-8675	0000	8675	170,000.00
09-0000-0-0000-0000-8675	0000	8675	52,000.00

Explanation:Transportation Fees From Individuals are now recorded in

unrestricted Resource 0000 with the implementation of the Local Control Funding Formula.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAED-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAED-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAED-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	-9,385.00

Explanation: Charter indirect costs charged to the Common Core State Standards Implementation Grant are offset in the Unrestricted Resource 0000.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2013-14 Original Budget  
Technical Review Checks

Orange Unified

Orange County

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**IMPORT CHECKS**

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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
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- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	0000	0	0000	0000	8675	200,000.00
09	0000	0	0000	0000	8675	52,000.00
Explanation:Transportation Fees From Individuals are now recorded in						

unrestricted resource 0000 with the implementation of the Local Control Funding Formula.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

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RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS



CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the  
affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2013-14 Board Approved Operating Budget  
Technical Review Checks

Orange Unified

Orange County

Following is a chart of the various types of technical review checks and related requirements:

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ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	0000	0	0000	0000	8675	200,000.00
09	0000	0	0000	0000	8675	52,000.00

Explanation:Transportation Fees From Individuals are now recorded in

unrestricted resource 0000 with the implementation of the Local Control Funding Formula.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

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RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
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Explanation: Charter indirect costs charged to the Common Core State Standards Implementation Grant are offset in unrestricted resource 0000.

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim  
2013-14 Actuals to Date  
Technical Review Checks

Orange Unified

Orange County

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ACCOUNT				RESOURCE	OBJECT	VALUE
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01-0000-0-0000-0000-8675				0000	8675	133,660.33
09-0000-0-0000-0000-8675				0000	8675	40,867.00

Explanation:Transportation Fees From Individuals are now recorded in

unrestricted resource 0000 with the implementation of the Local Control Funding Formula.

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## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED





RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.